

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

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

September 26, 2022 at 2:00 p.m.

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. Report from the Finance Committee. (Strategic Plan Goal 8)
 - a. Consider recommendation to approve Resolution 2022-15, Adoption of the Final Budget for the Fiscal Year 2022-23.
 - b. Consider recommendation to approve July and August 2022 financial statements.
 - c. Review PARS Post-Employment Benefits Trust statements for July and August 2022.
3. Consider approval of Resolution 2022-16, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2022-23. (Strategic Plan Goal 8)
 - a. Staff report presented by District Accountant Nahas.
4. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 8)
 - a. Staff report presented by District Accountant Nahas.
5. Approval of Minutes of the August 22, 2022 Regular Meeting.
6. Fire Chief's report.
7. Board of Director's report.

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Agenda for Regular Meeting, September 26, 2022
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8. Suggestions from Directors for items other than regular agenda items to be included for the October 24, 2022 Regular Board meeting.
9. CLOSED SESSION: PUBLIC EMPLOYEE APPOINTMENT (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 September 22, 2022.



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 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.

September 26, 2022

Agenda



Item #2

Attachment

A



STAFF REPORT

To: Board of Directors
From: Kevin Taylor, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: September 26, 2022
Topic: Proposed Final Budget for Fiscal Year 2022-23

Summary

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

Budget Summary

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

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	21,838,500	-0-	-0-	19,663,000
Other revenue	<u>2,903,500</u>	<u>545,000</u>	<u>1,615,000</u>	<u>2,581,000</u>
Total Revenue	24,742,000	545,000	1,615,000	22,244,000
Salaries and benefits	19,553,500	-0-	-0-	17,861,000
Services and supplies	2,247,500	-0-	500,000	2,941,950
Other charges	124,300	-0-	-0-	92,800
Capital assets	997,000	970,000	1,279,500	2,296,500
Transfers	<u>3,013,500</u>	<u>-0-</u>	<u>-0-</u>	<u>1,607,300</u>
Total Expenses	<u>25,935,800</u>	<u>970,000</u>	<u>1,779,500</u>	<u>24,795,050</u>
Use of carryover funds¹	<u>1,193,800</u>	<u>425,000</u>	<u>164,500</u>	<u>2,555,550</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance at 6/30/23	9,701,000	3,000,000	2,999,000	15,700,000

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

Discussion

The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2023, and it is presented along side the Preliminary Budget adopted in June, and the actual budget from fiscal year 2022 for comparison purposes. Below are explanations for updates made to the proposed Final Budget.

General Fund Revenues

- 3010-3054 – Property Taxes Revenue: The District’s assessed property tax value increased by an estimated 9.97% (up from the 4.7% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new growth rate. Other property tax line items were recalculated using FY22 actual revenue as the base. The total estimated property tax increase from the prior year is \$1,675,504, or 8.3%.
- 3380 – Interest Income: Increased by \$31,500 to more closely reflect the income revenue from FY22.
- 5894 – Other Payment for Damages – The District received approximately \$363,000 in escrow funds from the SCE Thomas Fire/Debris Flow settlement that will not be reimbursed to CalOES/FEMA, therefore will be recognized as revenue this fiscal year.

General Fund Expenditures – Salaries & Employee Benefits

- 6900 – Worker’s Compensation Insurance: Increased by \$46,000 to reflect this fiscal year’s premium payment.

General Fund Expenditures – Services and Supplies

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

- 7205 – Fire Defense Zone (Hazard Mitigation) – Increased by \$20,000 to fund Alert wildfire cameras with AI detection in the District.
- 7730 – Transportation and Travel – Increased by \$20,000 to more closely reflect the actual expense from FY22.
- 7731 – Gasoline/Oil/Fuel – Increased by \$21,000 to more closely reflect the actual expense from FY22.

General Fund Expenditures – Capital Assets

- 8200 – Structures & Improvements – Increased by \$60,000 to fund the replacement flooring at Station 92.
- 8300 – Equipment – Increased by \$877,000 for a communications microwave simulcast upgrade (\$332,000) and the fleet replacement of portable radios (\$545,000).

General Fund Expenditures – Transfers

- 7901 – Transfers to Capital Reserves Fund (3652) – Increased by \$280,000 to meet Financial Policies reserves funding levels.
- 7901 – Transfer to Land & Building Fund (3653) – Increased by \$1,133,500 to meet Financial Policies reserves funding levels.

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

- 5910 – Transfer from General Fund (3650) – Increased to reflect the updated transfer amount.

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

- 5910 – Transfer from General Fund (3650) – Increased to reflect the transfer amount.

Reserves

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

RESERVE CATEGORIES	RESERVES 7/1/22	LESS RESERVES AT 7/1/21	ADD'L RESERVES NEEDED
Catastrophic Event	3,015,000	(2,860,000)	155,000
Economic Uncertainties	<u>4,950,000</u>	<u>(4,825,000)</u>	<u>125,000</u>
Totals	7,965,000	(7,685,000)	280,000

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

Conclusion

The Finance Committee recommends approval of Resolution 2022-15, Adoption of the Final Budget for FY 2022-23 and increases to the Catastrophic and Economic Uncertainties reserve amounts.

Attachments

1. Resolution 2022-15
2. Proposed Final Budgets for Fiscal Year 2022-23
3. Final Budget Presentation

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

RESOLUTION NO. 2022-15

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
FINAL BUDGET FOR THE FISCAL YEAR 2022-23**

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

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

WHEREAS, the Board of Directors met at a regular meeting on June 27, 2022, to consider the District's preliminary budget for fiscal year 2022-23 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 27, 2022, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 27, 2022, set September 26, 2022 at 2:00 p.m. at the Montecito Fire Protection District Board of Directors Meeting, as the time to consider and adopt the final budget as required by law, providing that any person may attend and be heard regarding any item in the budget or regarding the addition of other items; and

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

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

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

1. That the Board of Directors adopts the fiscal year 2022-23 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 26, 2022.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 19,553,500
Services & Supplies	2,247,500
Other Charges	124,300
Capital Assets	997,000
Other Financing Uses	<u>3,013,500</u>
	\$ 25,935,800

<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 970,000
 <u>Fund 3653 – Land & Building</u>	
Services & Supplies	\$ 500,000
Capital Assets	<u>1,279,500</u>
	\$ 1,779,500

2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.
3. That on July 24, 2018, the voters of the District approved a measure authorizing the District to appropriate the combined total of all revenues from taxes, assessments, interest and any subventions or other aid received in the 2022-23 fiscal year.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 26th day of September, 2022, by the following vote, to wit:

AYES:
NAYS:
ABSTAIN:
ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
REVENUES					
Property Taxes					
3010 Property Tax - Secured (+9.97%)	\$ 20,502,000	\$ 19,387,500	1,114,500	\$ 18,643,067	1,858,933
3011 Property Tax - Unitary	179,000	175,500	3,500	178,766	234
3015 Property Tax - Escapes Secured	-	-	-	(1,088)	1,088
3020 Property Tax - Unsecured	640,500	639,500	1,000	640,370	130
3023 Property Tax - PY Corrections/Escapes	-	-	-	27,514	(27,514)
3040 Property Tax - Prior Secured	-	-	-	(2,284)	2,284
3050 Property Tax - Prior Unsecured	20,500	13,500	7,000	20,555	(55)
3054 Supplemental Property Tax - Current	496,500	346,000	150,500	661,806	(165,306)
3056 Supplemental Property Tax - Prior	-	-	-	(5,710)	5,710
Total Taxes Revenue	21,838,500	20,562,000	1,276,500	20,162,996	1,675,504
Fines, Forfeitures, and Penalties					
3057 Property Tax 506 Interest/480 Penalties	-	-	-	634	(634)
Total Use of Money and Property	-	-	-	634	(634)
Use of Money and Property					
3380 Interest Income	50,500	19,000	31,500	50,655	(155)
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(2,484)	2,484
3409 Rental Property Income	31,000	31,000	-	16,800	14,200
Total Use of Money and Property	81,500	50,000	31,500	64,971	16,529
Intergovernmental Revenue - State					
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,646,879	(646,879)
4220 Homeowners Property Tax Relief	77,000	79,500	(2,500)	76,869	131
4310 State Grant (Cal Fire - Prevention)	150,000	150,000	-	150,048	(48)
Total Intergovernmental Revenue - State	1,227,000	1,229,500	(2,500)	1,873,796	(646,796)
Intergovernmental Revenue - Federal					
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	2,334,981	(1,334,981)
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	2,426,748	(1,426,748)
Charges for Services					
5105 Reimbursement for District Services	221,500	221,500	-	213,152	8,348
Total Charges for Services	221,500	221,500	-	213,152	8,348

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
Miscellaneous Revenue					
5768 Safety Member Reimbursement	-	-	-	67,570	(67,570)
5894 Other - Payment for Damages (SCE Stlmt)	363,000	-	363,000	10,574	352,426
5895 Other - Donations	-	-	-	12,000	(12,000)
5909 Other - Miscellaneous Revenue	10,500	10,500	-	9,186	1,314
Total Miscellaneous Revenue	373,500	10,500	363,000	99,330	274,170
TOTAL REVENUES	<u>\$ 24,742,000</u>	<u>\$ 23,073,500</u>	<u>\$ 1,668,500</u>	<u>\$ 24,841,627</u>	<u>\$ (99,627)</u>
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 10,251,500	\$ 10,251,500	-	\$ 9,430,797	820,703
6300 Overtime	202,000	202,000	-	146,590	55,410
6301 Overtime - Fire Reimbursable	2,000,000	2,000,000	-	2,204,144	(204,144)
6310 Overtime - Constant Staffing	1,047,000	1,047,000	-	688,455	358,545
6400 Retirement Contributions	2,688,000	2,688,000	-	2,438,828	249,172
6550 FICA/Medicare	192,500	192,500	-	182,401	10,099
6600 Insurance Contributions	2,467,000	2,467,000	-	2,171,867	295,133
Health Insurance	2,234,000	2,234,000			
Dental, Vision, Life Insurance	233,000	233,000			
6700 Unemployment Insurance	5,500	5,500	-	6,033	(533)
6900 Workers Compensation Insurance	700,000	654,000	46,000	621,944	78,056
Total Salaries & Employee Benefits	19,553,500	19,507,500	46,000	17,891,059	1,662,441
Services & Supplies					
7030 Clothing and PPE	56,000	56,000	-	71,884	(15,884)
7050 Communications	115,000	115,000	-	109,000	6,000
7060 Food	4,500	3,000	1,500	4,106	394
7070 Household Supplies	36,000	36,000	-	38,370	(2,370)
7090 Insurance: Liability/Auto/Prop.	97,500	89,000	8,500	80,890	16,610
7120 Equipment Maintenance (Operations)	50,000	50,000	-	47,092	2,908
7200 Structure and Ground Maintenance	42,000	42,000	-	45,796	(3,796)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND		Final Budget	Preliminary Budget	Difference	Actual Budget	Difference
		FY 2023	FY 2023	from Final	FY 2021-22	from Final
7205	Fire Defense Zone (Hazard Mitigation)	455,000	435,000	20,000	436,754	18,246
	Operational	385,000	385,000			
	Structure Hardening Grant Program	50,000	50,000			
	Alert wildfire cameras and AI detection	20,000	-			
7322	Consulting and Management Fees	2,000	2,000	-	1,260	740
7324	Audit and Accounting Fees	30,000	30,000	-	25,627	4,373
7348	Instruments & Equipment	21,000	21,000	-	274,040	(253,040)
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	140,108	(108)
	Operational	140,000	140,000			
7400	Medical & First Aid Supplies	47,000	47,000	-	42,536	4,464
7430	Memberships	16,000	16,000	-	13,824	2,176
7450	Office Expense	20,000	20,000	-	18,824	1,176
7456	IT Hardware < \$5,000	7,500	7,500	-	24,441	(16,941)
7460	Professional and Special Services	324,000	324,000	-	525,511	(201,511)
	Operational	279,000	279,000			
	Vegetation Mgmt Programmatic EIR (carryover)	25,000	25,000			
	Facilities Project Manager	20,000	20,000			
7507	ADP Payroll Fees	10,000	8,500	1,500	8,257	1,743
7510	Contractual Services	120,500	120,500	-	109,292	11,208
7530	Publications & Legal Notices	6,000	6,000	-	490	5,510
7540	Rents & Leases - Equipment	5,500	5,500	-	5,056	444
7546	Administrative Tax Expense	240,000	240,000	-	240,317	(317)
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	9,694	2,806
7630	Small Tools & Instruments	14,000	14,000	-	9,128	4,872
	Operational	11,000	11,000			
	HazMat team equipment	3,000	3,000			
7650	Special District Expense	38,000	38,000	-	29,558	8,442
	Operational (permits, fees, LAFCO, other)	30,500	30,500			
	Board elections	7,500	7,500			
7671	Special Projects	17,500	17,500	-	4,977	12,523
	Department mailers	10,000	10,000			
	Public Education materials	7,500	7,500			
7730	Transportation and Travel	80,000	60,000	20,000	76,485	3,515

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND	Final Budget	Preliminary Budget	Difference	Actual Budget	Difference
	FY 2023	FY 2023	from Final	FY 2021-22	from Final
7731 Gasoline/Oil/Fuel	90,000	69,000	21,000	81,733	8,267
7732 Training	90,000	90,000	-	74,415	15,585
7760 Utilities	60,000	60,000	-	58,905	1,095
Total Services & Supplies	2,247,500	2,175,000	72,500	2,608,370	(360,870)
Other Charges					
7830 Interest Expense (POB)	124,300	124,300	-	92,789	31,511
Total Other Charges	124,300	124,300	-	92,789	31,511
Capital Assets					
8200 Structures & Improvements	90,000	30,000	60,000	48,920	41,080
Station 91: Loft upgrades (carryover)					
Station 92: Flooring (carryover)					
8300 Equipment	907,000	30,000	877,000	59,012	847,988
ALS equipment - cardiac monitor	30,000				
Comm - Microwave Simulcast Upgrade	332,000				
Portable radios fleet replacement	545,000				
Total Capital Assets	997,000	60,000	937,000	107,932	889,068
TOTAL EXPENDITURES	22,922,300	21,866,800	1,055,500	20,700,150	2,222,150
Other Financing Uses					
Financing Uses					
7901 Tfr To Capital Reserves Fund (3652)	530,000	250,000	280,000	450,000	80,000
7901 Tfr To Land & Building Fund (3653)	1,350,000	-	1,350,000	-	1,350,000
7910 Long Term Debt Principal Repayment (POB)	1,133,500	1,133,500	-	1,152,893	(19,393)
Total Other Financing Uses	3,013,500	1,383,500	1,630,000	1,602,893	1,410,607
TOTAL OTHER FINANCING SOURCES & USES	(3,013,500)	(1,383,500)	(1,630,000)	(1,602,893)	(1,410,607)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	Final Budget FY 2023	Preliminary Budget FY 2023	Difference from Final	Actual Budget FY 2021-22	Difference from Final
Changes to Fund Balances					
Decrease to Restricted					
9797 Unrealized Gains (County)	-	-	-	2,484	(2,484)
Decrease to Restricted	-	-	-	2,484	(2,484)
Decrease to Residual Fund Balance					
9601 Residual Fund Balance	1,193,800	176,800	1,017,000	-	1,193,800
Decrease to Residual Fund Balance	1,193,800	176,800	1,017,000	-	1,193,800
Increase to Residual Fund Balance					
9601 Residual Fund Balance	-	-	-	2,538,584	(2,538,584)
Increase to Residual Fund Balance	-	-	-	2,538,584	(2,538,584)
TOTAL CHANGES TO FUND BALANCES	(1,193,800)	(176,800)	(1,017,000)	2,541,068	(3,734,868)
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3650 Fund Balance Detail					
*Reserves: Catastrophic	\$ 3,015,000			\$ 2,860,000	\$ 155,000
*Reserves: Economic Uncertainties	4,950,000			4,825,000	125,000
Fund Balance - Unrestricted Residual (est. at end of FY)	1,735,967			3,209,767	(1,473,800)
Projected Fund Balance at Year End	\$ 9,700,967			\$ 10,894,767	\$ (1,193,800)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3652 - CAPITAL RESERVES FUND	Final Budget FY 2023	Prelim. Budget FY 2023	Difference from Final	Actual Budget FY 2021-22	Difference from Final
REVENUES					
Use of Money and Property					
3380 Interest Income	15,000	15,000	-	9,645	5,355
Total Use of Money and Property	15,000	15,000	-	9,645	5,355
Other Financing Sources					
5910 Transfer from General Fund (3650)	530,000	250,000	280,000	450,000	(200,000)
Total Other Financing Sources	530,000	250,000	280,000	450,000	(200,000)
TOTAL REVENUES	\$ 545,000	\$ 265,000	\$ 280,000	\$ 459,645	\$ (194,645)
EXPENDITURES					
Capital Assets					
8300 Equipment					
Vehicle (Division 91) - carryover	80,000	80,000	-		
Type 1 Engine (Engine 92) - carryover	875,000	875,000	-		
Vehicle (Prevention 94) - carryover	15,000	15,000	-	-	-
Total Capital Assets	970,000	970,000	-	82,848	887,152
TOTAL EXPENDITURES	970,000	970,000	-	82,848	887,152
Changes to Fund Balances					
Decrease to Assigned					
9901 Purpose of Fund	425,000	705,000	(280,000)	-	705,000
Decrease to Assigned	425,000	705,000	(280,000)	-	705,000
Increase to Unassigned					
9940 Unassigned Fund Balance	-	-	-	376,797	(376,797)
Increases to Unassigned	-	-	-	376,797	(376,797)
TOTAL CHANGES TO FUND BALANCES	425,000	705,000	(280,000)	(376,797)	1,081,797
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail					
Fund Balance - Nonspendable	\$ 852,240			\$ 852,240	
Fund Balance - Assigned	2,147,999			2,572,999	
Projected Fund Balance at Year End	\$ 3,000,239			\$ 3,425,239	

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3653 - LAND & BUILDING FUND		Final Budget FY 2023	Prelim. Budget FY 2023	Difference from Final	Actual Budget FY 2021-22	Difference from Final
REVENUES						
Use of Money and Property						
3380	Interest Income	15,000	15,000	-	14,159	(14,159)
	Total Use of Money and Property	15,000	15,000	-	14,159	841
Miscellaneous Revenue						
5780	Insurance Proceeds	250,000	250,000	-	101,981	(101,981)
	Total Miscellaneous	250,000	250,000	-	101,981	148,019
Other Financing Sources						
5910	Transfer from General Fund (3650)	1,350,000	-	1,350,000	78,621	1,271,379
	Total Other Financing Sources	1,350,000	-	1,350,000	78,621	1,271,379
	TOTAL REVENUES	\$ 1,615,000	\$ 265,000	\$ 1,350,000	\$ 194,761	\$ 1,420,239
EXPENDITURES						
Services and Supplies						
7200	Structure & Ground Maintenance	-	-	-	6,000	(6,000)
7460	Professional Services	500,000	500,000	-	23,506	(23,506)
	Total Services and Supplies	500,000	500,000	-	29,506	470,494
Capital Assets						
8200	Structures and Improvements					
	Rental property rebuild	1,000,000	1,000,000	-	447,325	(447,325)
	Solar project infrastructure	279,500	279,500	-	-	-
	Total Capital Assets	1,279,500	1,279,500	-	447,325	832,175
	TOTAL EXPENDITURES	1,779,500	1,779,500	-	476,831	832,175
Other Financing Uses						
7901	Tfr To General Fund (3650)	-	-	-	-	-
	Total Other Financing Uses	-	-	-	-	-
Changes to Fund Balances						
Decrease to Restricted						
9797	Unrealized Gains	-	-	-	1,028	(1,028)
	Decrease to Restricted	-	-	-	1,028	(1,028)
Decrease to Assigned						
9901	Purpose of Fund	164,500	1,514,500	(1,350,000)	281,042	(1,631,042)
	Decrease to Assigned	164,500	1,514,500	(1,350,000)	281,042	(1,631,042)
	TOTAL CHANGES TO FUND BALANCES	164,500	1,514,500	(1,350,000)	282,070	(1,632,070)
	Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail						
	Fund Balance - Assigned	\$ 3,163,529			\$ 3,163,529	
	Less: Fund Balance - Assigned for FY	(164,500)			-	
	Projected Fund Balance at Year End	\$ 2,999,029			\$ 3,163,529	



Final Budget

September 26, 2022



MONTECITO FIRE DEPARTMENT

An Independent Fire District

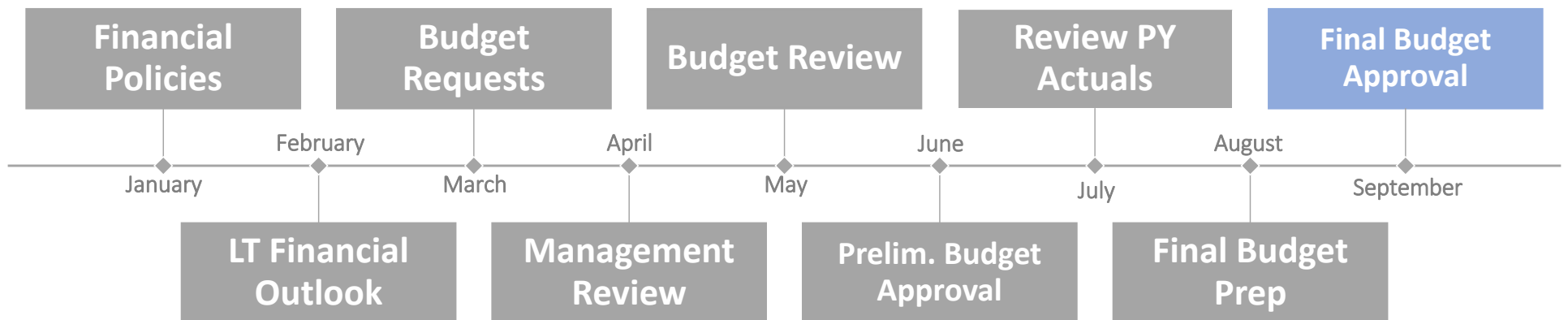
Introduction

- Budget Calendar
- Budget Updates
- Budget Overview and Priorities



Final Budget

Budget Calendar



Final Budget

Budget Updates

- Estimated property tax revenue growth is 9.97%, compared to 4.7% used in Preliminary Budget
 - An increase of \$1,675,000 from FY 2022
- Additional SCE settlement funds of \$363,000
- Known budget increases/decreases are reflected
- Additional operational needs were included



Final Budget

Final Budget Overview

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	21,838,500	-0-	-0-	19,663,000
Other revenue	<u>2,903,500</u>	<u>545,000</u>	<u>1,615,000</u>	<u>2,581,000</u>
Total Revenue	24,742,000	545,000	1,615,000	22,244,000
Salaries and benefits	19,553,500	-0-	-0-	17,861,000
Services and supplies	2,247,500	-0-	500,000	2,941,950
Other charges	124,300	-0-	-0-	92,800
Capital assets	997,000	970,000	1,279,500	2,296,500
Transfers	<u>3,013,500</u>	<u>-0-</u>	<u>-0-</u>	<u>1,607,300</u>
Total Expenses	<u>25,935,800</u>	<u>970,000</u>	<u>1,779,500</u>	<u>24,795,050</u>
Use of carryover funds	<u>1,193,800</u>	<u>425,000</u>	<u>164,500</u>	<u>2,555,550</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance at 6/30/23	9,701,000	3,000,000	2,999,000	15,700,000



Final Budget

Budget Priorities

- Enhance Service Levels to keep our Community Safe
- Provide for Firefighter Mental, Physical, and Spiritual Health/Safety
- Maintain Existing Infrastructure
- Maintain Modern Service Delivery Fleet



Enhance Service Levels to keep our Community Safe

- Alert Wildfire Cameras and AI Detection - \$20,000
- Home Hardening Grant Program - \$50,000
- Advance Life Support Equipment - \$30,000



Provide for Firefighter Mental, Physical, and Spiritual Health/Safety

- Communications Microwave Simulcast Upgrade - \$332,000
- Portable Radios Fleet Replacement (59) - \$545,000
- Firefighter Safety Equipment - \$21,000



Maintain Existing Infrastructure

- Loft Office Renovations (Station 91)
- Flooring Replacement (Station 92)



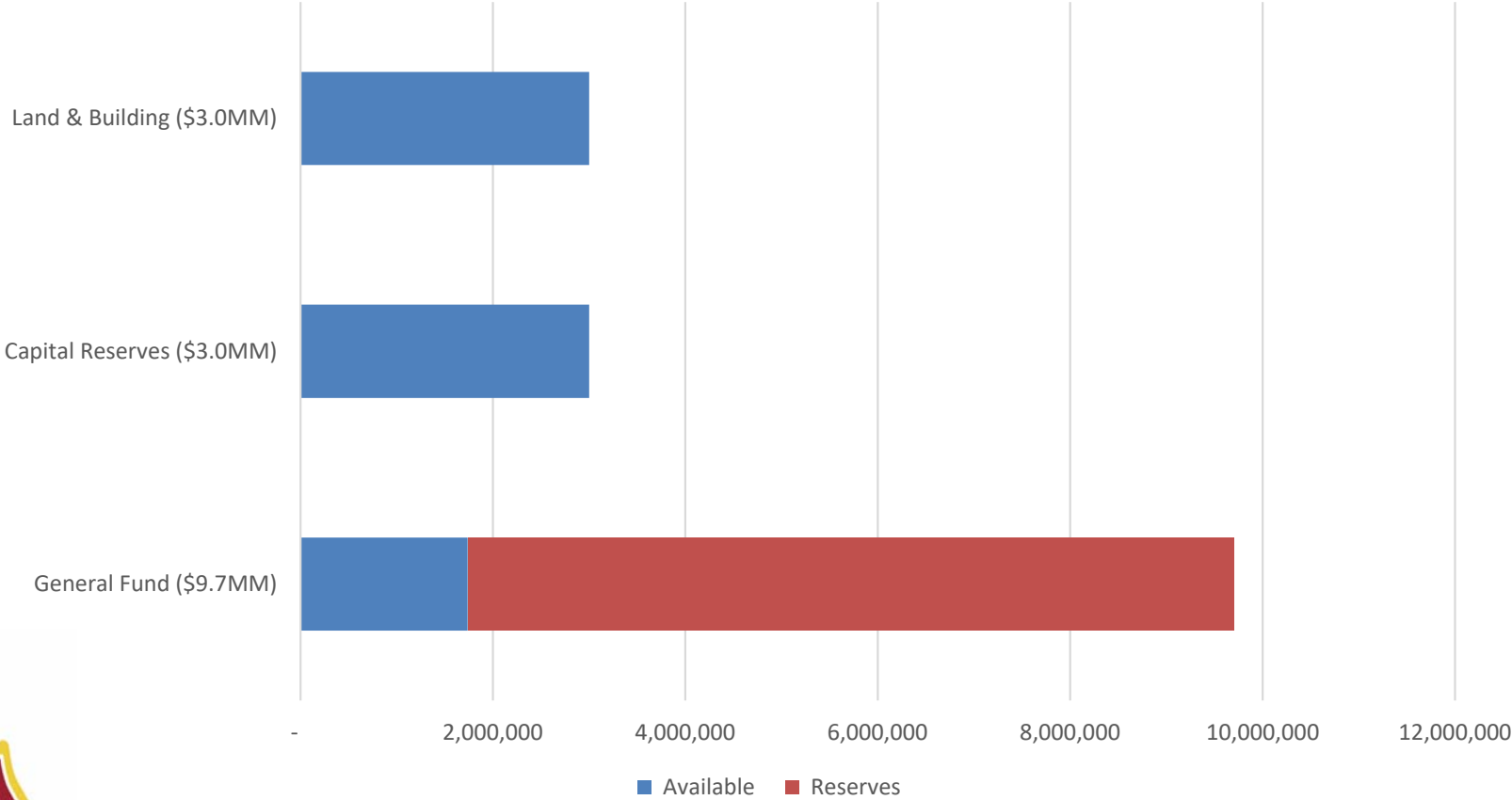
Maintain Modern Service Delivery Fleet

- Division Chief 91 - \$80,000 carryover (scheduled FY 22)
- Type 1 Engine 92 - \$875,000 carryover (deposit paid in FY22)



Fund Balances on June 30, 2023

Funds by Category, \$15.7 million



Final Budget

Summary

- Presented budget meets the organization's priorities articulated in the Strategic Plan



Final Budget

Attachment B

Variance Report
Finance Committee - September 19, 2022

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	0230	The Accounts Receivable balance includes reimbursements for fire assignments from last fiscal year. Collection is expected by December 31.
3 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
4 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,685,000.
6 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to normal cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November/December.
7 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
8 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.

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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	12,651,505.80	1,044,254.18	4,922,872.81	8,772,887.17
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,567.43	0.00	0.00	18,567.43 1
0230 -- Accounts Receivable	398,315.00	0.00	0.00	398,315.00 2
0240 -- Interest Receivable	19,507.02	0.00	19,507.02	0.00
Total Assets	13,088,395.25	1,044,254.18	4,942,379.83	9,190,269.60
Total Assets & Other Debits	13,088,395.25	1,044,254.18	4,942,379.83	9,190,269.60
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	201,437.99	201,437.99	0.00
1015 -- EFT Payable	7,757.91	2,270,908.53	2,286,271.21	23,120.59 3
1020 -- Salaries & Benefits Payable	46,166.00	0.00	0.00	46,166.00
1210 -- Accounts Payable	48,156.54	2,487,760.26	2,564,908.56	125,304.84 3
1240 -- Accrued Expenses	54,796.00	54,796.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 4
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	242,806.84	242,806.84	0.00
Total Liabilities	2,193,628.70	5,257,709.62	5,295,424.60	2,231,343.68
Equity				
2130 -- Fund Balance-Committed	7,685,500.00	0.00	0.00	7,685,500.00 5
2200 -- Fund Balance-Residual	3,209,266.55	5,015,434.85	1,079,594.22	-726,574.08 6
Total Equity	10,894,766.55	5,015,434.85	1,079,594.22	6,958,925.92
Total Liabilities, Equity & Other Credits	13,088,395.25	10,273,144.47	6,375,018.82	9,190,269.60

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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,569,710.12	3,289.33	0.00	2,572,999.45
0240 -- Interest Receivable	3,289.33	0.00	3,289.33	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,425,239.45	3,289.33	3,289.33	3,425,239.45
Total Assets & Other Debits	3,425,239.45	3,289.33	3,289.33	3,425,239.45
Liabilities, Equity & Other Credits				
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
Total Equity	3,425,239.45	0.00	0.00	3,425,239.45
Total Liabilities, Equity & Other Credits	3,425,239.45	0.00	0.00	3,425,239.45

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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,235,157.20	5,230.89	193,218.27	3,047,169.82
0240 -- Interest Receivable	5,230.89	0.00	5,230.89	0.00
Total Assets	3,240,388.09	5,230.89	198,449.16	3,047,169.82
Total Assets & Other Debits	3,240,388.09	5,230.89	198,449.16	3,047,169.82
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	12,920.00	12,920.00	0.00
1015 -- EFT Payable	0.00	180,298.27	180,298.27	0.00
1210 -- Accounts Payable	76,859.57	193,218.27	116,358.70	0.00
Total Liabilities	76,859.57	386,436.54	309,576.97	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	0.00	121,526.25	5,167.55	-116,358.70
Total Equity	3,163,528.52	121,526.25	5,167.55	3,047,169.82
Total Liabilities, Equity & Other Credits	3,240,388.09	507,962.79	314,744.52	3,047,169.82

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-50,949.76	-50,949.76	--
3011 -- Property Tax-Unitary	0.00	-0.39	-0.39	--
3015 -- PT PY Corr/Escapes Secured	0.00	28,162.11	28,162.11	--
3020 -- Property Tax-Current Unsecd	0.00	-7,254.79	-7,254.79	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	797.51	797.51	--
3040 -- Property Tax-Prior Secured	0.00	-551.81	-551.81	--
3050 -- Property Tax-Prior Unsecured	0.00	2,876.33	2,876.33	--
3054 -- Supplemental Pty Tax-Current	0.00	102,662.96	102,662.96	--
3056 -- Supplemental Pty Tax-Prior	0.00	4,096.62	4,096.62	--
Taxes	0.00	79,838.78	79,838.78	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	130.78	130.78	--
Fines, Forfeitures, and Penalties	0.00	130.78	130.78	--
Use of Money and Property				
3380 -- Interest Income	0.00	-9,145.11	-9,145.11	--
Use of Money and Property	0.00	-9,145.11	-9,145.11	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	41,043.36	41,043.36	--
4310 -- State Grant	0.00	128,513.95	128,513.95	--
Intergovernmental Revenue-State	0.00	169,557.31	169,557.31	--
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	70,215.67	70,215.67	--
Intergovernmental Revenue-Federal	0.00	70,215.67	70,215.67	--

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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	6/30/2023 Fiscal Year Adjusted Budget	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	2,598.86	2,598.86	--
5909 -- Other Miscellaneous Revenue	0.00	325.00	325.00	--
Miscellaneous Revenue	0.00	2,923.86	2,923.86	--
Revenues	0.00	313,521.29	313,521.29	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,753,109.96	-1,753,109.96	--
6400 -- Retirement Contribution	0.00	1,034,644.65	-1,034,644.65	--
6550 -- FICA/Medicare	0.00	24,814.82	-24,814.82	--
6600 -- Health Insurance Contrib	0.00	373,462.95	-373,462.95	--
6700 -- Unemployment Ins Contribution	0.00	12.80	-12.80	--
6900 -- Workers Compensation	0.00	626,743.95	-626,743.95	--
Salaries and Employee Benefits	0.00	3,812,789.13	-3,812,789.13	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	15,403.86	-15,403.86	--
7050 -- Communications	0.00	24,572.36	-24,572.36	--
7060 -- Food	0.00	224.00	-224.00	--
7070 -- Household Supplies	0.00	3,931.70	-3,931.70	--
7090 -- Insurance	0.00	97,377.00	-97,377.00	--
7120 -- Equipment Maintenance	0.00	7,447.13	-7,447.13	--
7200 -- Structure & Ground Maintenance	0.00	6,768.00	-6,768.00	--
7205 -- Fire Defense Zone	0.00	50,449.87	-50,449.87	--
7363 -- Equipment Maintenance	0.00	18,949.28	-18,949.28	--
7400 -- Medical, Dental and Lab	0.00	8,056.02	-8,056.02	--
7450 -- Office Expense	0.00	866.90	-866.90	--

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	6/30/2023 Fiscal Year Adjusted Budget	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7460 -- Professional & Special Service	0.00	31,549.77	-31,549.77	--
7507 -- ADP Payroll Fees	0.00	1,647.46	-1,647.46	--
7510 -- Contractual Services	0.00	57,895.02	-57,895.02	--
7530 -- Publications & Legal Notices	0.00	2,637.60	-2,637.60	--
7540 -- Rents/Leases-Equipment	0.00	358.88	-358.88	--
7650 -- Special Departmental Expense	0.00	24,862.20	-24,862.20	--
7730 -- Transportation and Travel	0.00	6,383.89	-6,383.89	--
7731 -- Gasoline-Oil-Fuel	0.00	5,577.08	-5,577.08	--
7732 -- Training	0.00	225.00	-225.00	--
7760 -- Utilities	0.00	9,212.01	-9,212.01	--
Services and Supplies	0.00	374,395.03	-374,395.03	--
Other Charges				
7830 -- Interest Expense	0.00	62,177.76	-62,177.76	--
Other Charges	0.00	62,177.76	-62,177.76	--
Expenditures	0.00	4,249,361.92	-4,249,361.92	--
Montecito Fire Protection Dist	0.00	-3,935,840.63	-3,935,840.63	--

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	6/30/2023 Fiscal Year Adjusted Budget	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	102,344.70	-102,344.70	--
8300 -- Equipment	0.00	14,014.00	-14,014.00	--
Capital Assets	0.00	116,358.70	-116,358.70	--
Expenditures	0.00	116,358.70	-116,358.70	--
Montecito Fire Land & Building	0.00	-116,358.70	-116,358.70	--
Net Financial Impact	0.00	-4,052,199.33	-4,052,199.33	--

Revenue Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03682	8/27/2022	894	05/01/22-06/30/22 CY Sec Annual 1% Tax (3010)	245,511.80
AUT - PT03688	8/27/2022	894	RVS EST2021SEC1% Collect 5-1-22 to 6-30-22 (3010)	-207,392.66
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Pipeline 1% Tax (3010)	11.48
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Annual 1% Tax (3010)	173,107.81
AUT - PT03690	8/28/2022	894	RVS Teeter ESTSEC1%ADV 21-22 @6-20-22 (3010)	-262,188.19
Total Property Tax-Current Secured				-50,949.76
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Unitary 1% Tax (3011)	-0.39
Total Property Tax-Unitary				-0.39
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03682	8/27/2022	894	05/01/22-06/30/22 CY Sec Escape 1% Tax (3015)	6,642.21
AUT - PT03683	8/27/2022	894	05/01/22-06/30/22 CY Sec Escape 1% Tax (3015)	21,998.40
AUT - PT03683	8/27/2022	894	05/01/22-06/30/22 CY Sec Annual 1% Tax (3015)	-791.73
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Annual 1% Tax (3015)	-6,587.65
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,713.68
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Escape 1% Tax (3015)	8,614.56
Total PT PY Corr/Escapes Secured				28,162.11
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 CY Unsec Annual 1% Tax (3020)	-7,254.79
Total Property Tax-Current Unsecd				-7,254.79
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 CY Unsec Escape 1% Tax (3023)	797.51
Total PT PY Corr/Escapes Unsecured				797.51
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03680	8/27/2022	894	05/01/22-06/30/22 PY Sec 1% Tax (3040)	-4.29
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj PY Sec 1% Tax (3040)	-547.52

Revenue Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Total Property Tax-Prior Secured				-551.81
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 PY Unsec 1% Tax (3050)	2,876.33
Total Property Tax-Prior Unsecured				2,876.33
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 CY Suppl 1% Tax (3054)	138,132.62
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 CY Neg Sup 1% Tax (3054)	-3,640.02
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Suppl 1% Tax (3054)	-1,650.45
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Neg Sup 1% Tax (3054)	-341.24
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Neg Sup 1% Tax (3054)	57.95
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Suppl 1% Tax (3054)	175,803.22
AUT - PT03691	8/28/2022	894	RVS Teeter ESTSUP1% ADV 21-22 @ 6/20/22 (3054)	-209,744.06
AUT - PT03693	8/31/2022	894	Add'l SOB Collections 7-1-21 to 6-30-2022 (3054)	4,044.94
Total Supplemental Pty Tax-Current				102,662.96
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03680	8/27/2022	894	05/01/22-06/30/22 PY Sup Sec 1% Tax (3056)	-105.27
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 PY Sup Unsec 1% Tax (3056)	4,210.27
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj PY Sup Sec 1% Tax (3056)	-8.82
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv PY Sup Sec 1% Tax (3056)	0.44
Total Supplemental Pty Tax-Prior				4,096.62
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03692	8/27/2022	894	Unsec 506 IntPEN 05-01-2022 to 06-30-2022 (3057)	130.78
Total PT-506 Int, 480 CIOS/CIC Pen				130.78
Line Item Account 3380 -- Interest Income				
AUT - PT03694	8/31/2022	894	RVS G.2 INT PYRefunds 1% 1-1-20 to 12-31-21 (3380)	-9,145.11
Total Interest Income				-9,145.11

Revenue Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0157481	8/25/2022	894	Hollister Fire, 3/12-3/15/22 (accrued FY22)	41,043.36
Total State-Emergency Assistance				41,043.36
Line Item Account 4310 -- State Grant				
DJE - 0157481	8/25/2022	894	CalFire Grant interim pmt, 04/2022 (accrued FY22)	58,285.12
DJE - 0157481	8/25/2022	894	CalFire Grant interim pmt, 06/2022 (accrued FY22)	70,228.83
Total State Grant				128,513.95
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0157049	8/22/2022	894	Crooks Fire, 4/27-5/12/22 (accrued FY22)	40,495.29
DJE - 0157482	8/31/2022	894	Calf Canyon Fire, 5/17-5/28/22 (accrued FY22)	29,720.38
Total Federal Emergency Assistance				70,215.67
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0157481	8/25/2022	894	WC disability payment, 6/21-7/4/22 (1 EE)	2,598.86
Total Safety Member Reimbursement				2,598.86
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0157481	8/25/2022	894	Credit for PIO cell phone trade-in	325.00
Total Other Miscellaneous Revenue				325.00
Total Montecito Fire Protection Dist				313,521.29

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/01/2022	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 6/30/22 (accrual)	0.00	-24,116.00
07/01/2022	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 6/30/22 (accrual)	0.00	-7,050.00
07/01/2022	CLM - 0693198	MONTECITO FIREMENS ASSOC	Employee association dues, 5/15/22	0.00	4,600.00
07/01/2022	CLM - 0693198	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 5/15/22	0.00	1,504.50
07/01/2022	CLM - 0693200	MONTECITO FIREMENS ASSOC	Employee association dues, 6/15/22	0.00	4,600.00
07/01/2022	CLM - 0693200	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 6/15/22	0.00	1,504.50
07/01/2022	EFC - 0033591	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 6/30/22 (accrued)	0.00	24,116.00
07/01/2022	EFC - 0033591	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 6/30/22 (accrued)	0.00	7,050.00
07/01/2022	EFC - 0033593	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 6/30/22	0.00	60.00
07/08/2022	EFC - 0033692	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/7/22	0.00	478.55
07/11/2022	EFC - 0033693	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/8/22	0.00	38.36
07/12/2022	EFC - 0033694	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/11/22	0.00	9.19
07/14/2022	EFC - 0033695	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/13/22	0.00	34.01
07/15/2022	CLM - 0693209	MONTECITO FIREMENS ASSOC	Employee association dues, 7/15/22	0.00	4,600.00
07/15/2022	CLM - 0693209	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/15/22	0.00	1,504.50
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/15/22	0.00	314,232.55
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/15/22	0.00	101,744.09
07/21/2022	EFC - 0033696	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/20/22	0.00	82.62
07/22/2022	EFC - 0033691	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/15/22	0.00	22,100.00
07/22/2022	EFC - 0033691	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/15/22	0.00	11,750.00
07/22/2022	EFC - 0033697	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/21/22	0.00	35.00
08/01/2022	EFC - 0033815	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/15/22	0.00	42.85
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/22	0.00	353,032.41
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/22	0.00	130,142.63
08/01/2022	EFC - 0033858	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/27/22	0.00	156.36
08/01/2022	EFC - 0033859	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/28/22	0.00	151.51

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/01/2022	EFC - 0033961	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/25/22	0.00	12.62
08/01/2022	MIC - 0169336	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/15/22	0.00	50,754.38
08/01/2022	MIC - 0169337	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/22	0.00	52,403.43
08/02/2022	EFC - 0033860	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/1/22	0.00	10.00
08/03/2022	EFC - 0033861	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/2/22	0.00	550.00
08/04/2022	EFC - 0033862	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/3/22	0.00	14.74
08/05/2022	EFC - 0033863	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/4/22	0.00	35.00
08/08/2022	EFC - 0033864	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/5/22	0.00	14.38
08/09/2022	EFC - 0033865	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/8/22	0.00	15.00
08/09/2022	EFC - 0033866	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/8/22	0.00	550.00
08/11/2022	EFC - 0033867	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/10/22	0.00	1,428.91
08/15/2022	EFC - 0033868	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/12/22	0.00	400.00
08/16/2022	CLM - 0697644	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/22	0.00	4,600.00
08/16/2022	CLM - 0697644	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/22	0.00	1,504.50
08/16/2022	EFC - 0033869	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/15/22	0.00	78.80
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/22	0.00	396,879.88
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/22	0.00	167,300.86
08/16/2022	MIC - 0169597	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, M/D/YY	0.00	51,144.44
08/18/2022	EFC - 0033962	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/17/22	0.00	150.00
08/19/2022	CLM - 0696287	AFLAC	Employee paid insurance, July 2022	0.00	1,362.56
08/22/2022	EFC - 0034042	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/19/22	0.00	1,934.93
08/25/2022	EFC - 0033963	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/1/22	0.00	22,100.00
08/25/2022	EFC - 0033963	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/1/22	0.00	11,750.00
08/25/2022	EFC - 0033964	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/16/22	0.00	22,100.00
08/25/2022	EFC - 0033964	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/16/22	0.00	11,750.00
08/25/2022	EFC - 0034041	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/24/22	0.00	205.00

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/26/2022	EFC - 0034040	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/25/22	0.00	50.00
08/29/2022	EFC - 0034039	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/26/22	0.00	101.14
08/30/2022	EFC - 0034043	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/29/22	0.00	143.20
08/31/2022	CLM - 0697580	AFLAC	Employee paid insurance, August 2022	0.00	1,362.56
Total Regular Salaries				0.00	1,753,109.96
Line Item Account 6400 -- Retirement Contribution					
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	72,676.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPR A M	0.00	1,003.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPR A S	0.00	6,110.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	731,358.00
08/01/2022	MIC - 0169336	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/15/22	0.00	73,488.20
08/01/2022	MIC - 0169337	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/22	0.00	75,849.05
08/16/2022	MIC - 0169597	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, M/D/YY	0.00	74,160.40
Total Retirement Contribution				0.00	1,034,644.65
Line Item Account 6550 -- FICA/Medicare					
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/15/22	0.00	7,064.65
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/22	0.00	8,248.19
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/22	0.00	9,501.98
Total FICA/Medicare				0.00	24,814.82
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2022	CLM - 0688709	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2022	0.00	838.05
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES	Health insurance - active, July 2022	0.00	96,348.94

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2022	CLM - 0688711	RETIREMENT SYSTEM CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2022	0.00	70,607.57
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2022	0.00	240.87
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2022	0.00	176.52
07/01/2022	CLM - 0690188	DELTA DENTAL	Dental insurance - active, July 2022	0.00	8,118.68
07/01/2022	CLM - 0690188	DELTA DENTAL	Dental insurance - retirees, July 2022	0.00	6,437.46
07/01/2022	MIC - 0167314	Vision Service Plan-CA	Vision insurance - active, July 2022	0.00	1,659.03
07/01/2022	MIC - 0167314	Vision Service Plan-CA	Vision insurance - retirees, July 2022	0.00	1,821.68
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2022	0.00	96,348.94
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2022	0.00	70,141.80
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2022	0.00	317.95
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2022	0.00	231.47
08/01/2022	CLM - 0694041	DELTA DENTAL	Dental insurance - active, August 2022	0.00	8,118.68
08/01/2022	CLM - 0694041	DELTA DENTAL	Dental insurance - retirees, August 2022	0.00	6,437.46
08/01/2022	MIC - 0168345	Vision Service Plan-CA	Vision insurance - active, August 2022	0.00	1,659.03
08/01/2022	MIC - 0168345	Vision Service Plan-CA	Vision insurance - retirees, August 2022	0.00	1,821.68
08/25/2022	CLM - 0697793	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July, August, Sept 2022	0.00	2,137.14
Total Health Insurance Contrib				0.00	373,462.95
Line Item Account 6700 -- Unemployment Ins Contribution					
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/22	0.00	12.80
Total Unemployment Ins Contribution				0.00	12.80
Line Item Account 6900 -- Workers Compensation					
07/01/2022	CLM - 0690495	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY22-23	0.00	626,743.95

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Workers Compensation				0.00	626,743.95
Line Item Account 7030 -- Clothing and Personal					
07/21/2022	CLM - 0692915	ALLSTAR FIRE EQUIPMENT INC	PPE: Turnouts sets, new hires (3)	0.00	12,281.24
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Bennewate	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Gamm	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, McManigal	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Reed	0.00	717.62
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Walkup	0.00	601.25
Total Clothing and Personal				0.00	15,403.86
Line Item Account 7050 -- Communications					
07/01/2022	CLM - 0690197	IMPULSE INTERNET SERVICES	Phone services, 07/25/22-08/24/22	0.00	1,673.02
07/07/2022	MIC - 0167567	FRONTIER	209/097-2953.0	0.00	672.12
07/07/2022	MIC - 0167567	FRONTIER	209/111-1529.0	0.00	141.26
07/07/2022	MIC - 0167567	FRONTIER	805-565-9618	0.00	72.01
07/07/2022	MIC - 0167567	FRONTIER	805-969-0318	0.00	75.83
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	357.00
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
07/11/2022	MIC - 0167632	TOWERSTREAM CORPORATION	Redundant internet Station 1: August 2022	0.00	88.25
07/11/2022	MIC - 0167632	TOWERSTREAM CORPORATION	Redundant internet Station 2: August 2022	0.00	88.25
07/11/2022	MIC - 0167699	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2022	0.00	1,968.04
07/11/2022	MIC - 0167699	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2022	0.00	450.00
07/25/2022	CLM - 0693217	VERIZON WIRELESS	Wireless service, 6/14-7/13/22	0.00	2,129.98
07/27/2022	CLM - 0693701	IMPULSE INTERNET SERVICES	Phone services, 08/25/22-09/24/22	0.00	1,580.28
08/02/2022	CLM - 0694387	SATCOM GLOBAL INC	Satellite phone charges	0.00	170.57

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/03/2022	MIC - 0168571	FRONTIER	209/097-2953.0	0.00	672.12
08/03/2022	MIC - 0168571	FRONTIER	209/111-1529.0	0.00	141.26
08/03/2022	MIC - 0168571	FRONTIER	805-565-9618	0.00	76.13
08/03/2022	MIC - 0168571	FRONTIER	805-969-0318	0.00	79.95
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	174.36
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
08/05/2022	CLM - 0694956	SATCOM GLOBAL INC	Satellite phone charges	0.00	170.57
08/11/2022	MIC - 0168892	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2022	0.00	1,890.58
08/11/2022	MIC - 0168892	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2022	0.00	450.00
08/12/2022	MIC - 0168944	TOWERSTREAM CORPORATION	Redundant internet Station 1: September 2022	0.00	88.25
08/12/2022	MIC - 0168944	TOWERSTREAM CORPORATION	Redundant internet Station 2: September 2022	0.00	88.25
08/31/2022	CLM - 0697410	VERIZON WIRELESS	Wireless service, 7/14-8/13/22	0.00	2,129.98
08/31/2022	MIC - 0169496	ANDREW SEYBOLD INC	Radio communication services	0.00	8,679.20
Total Communications				0.00	24,572.36

Line Item Account 7060 -- Food

07/20/2022	CLM - 0692510	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	224.00
Total Food				0.00	224.00

Line Item Account 7070 -- Household Supplies

07/07/2022	CLM - 0691232	STEPHEN COCHRAN	S. Cochran Reimb: Microwaves for Station 1 (2)	0.00	538.73
07/07/2022	CLM - 0691321	Montecito Village Hardware	Containers (2)	0.00	12.91
07/11/2022	CLM - 0691656	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	432.06
07/28/2022	MIC - 0167790	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	538.07
07/28/2022	MIC - 0167790	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	252.40
08/02/2022	CLM - 0694507	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	160.39

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/03/2022	MIC - 0168600	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	321.34
08/03/2022	MIC - 0168600	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	294.80
08/09/2022	CLM - 0695191	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	547.71
08/10/2022	CLM - 0695463	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	499.24
08/11/2022	MIC - 0168880	Montecito Village Hardware	Wood putty, paint	0.00	38.75
08/25/2022	CLM - 0697790	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	295.30
Total Household Supplies				0.00	3,931.70
Line Item Account 7090 -- Insurance					
07/21/2022	CLM - 0692856	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY22-23	0.00	97,377.00
Total Insurance				0.00	97,377.00
Line Item Account 7120 -- Equipment Maintenance					
07/07/2022	CLM - 0691278	WINEMA INDUSTRIAL & SAFETY SUPPLY	Sensor replacement for gas meters	0.00	560.30
07/11/2022	CLM - 0691572	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta. 2	0.00	322.30
07/19/2022	CLM - 0692453	QUINN CO	Generator Sta. 1: Service parts	0.00	221.20
07/21/2022	CLM - 0692877	BAUER COMPRESSORS	Annual SCBA flow testing (44 SCBA+Mask)	0.00	4,335.00
08/01/2022	CLM - 0694361	JOY EQUIPMENT PROTECTION INC	P94, UTV91: H2O fire extinguishers (2)	0.00	420.23
08/02/2022	CLM - 0694490	BAUER COMPRESSORS	SCBA parts for MSA pack repair	0.00	1,232.58
08/10/2022	CLM - 0695421	Jerry's Oven Repair	Oven repair, Station 1	0.00	355.52
Total Equipment Maintenance				0.00	7,447.13
Line Item Account 7200 -- Structure & Ground Maintenance					
07/07/2022	MIC - 0167618	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2022	0.00	930.00
07/07/2022	MIC - 0167618	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2022	0.00	290.00
07/25/2022	CLM - 0693458	ANCHOR AIR SYSTEMS	HVAC troubleshooting, Station 1	0.00	115.00
07/28/2022	CLM - 0694057	RUGGIERO PLUMBING	Sink repair, station 1	0.00	248.00
08/09/2022	CLM - 0694957	COASTAL DEMO	Loft project, mechanical room demo	0.00	3,680.00
08/09/2022	MIC - 0168819	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
08/09/2022	MIC - 0168819	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/10/2022	MIC - 0168802	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 August 2022	0.00	930.00
08/10/2022	MIC - 0168802	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 August 2022	0.00	290.00
Total Structure & Ground Maintenance				0.00	6,768.00
Line Item Account 7205 -- Fire Defense Zone					
07/07/2022	CLM - 0691200	MCPHERSON TREE CARE INC	Fuel treatment network: West Mountain Dr.	0.00	325.00
07/07/2022	CLM - 0691262	AGRI-CHIP	Neighborhood chipping: East Mountain Dr.	0.00	40.00
07/11/2022	CLM - 0691664	ECO TREE WORKS	Fuel treatment network: West Mountain Dr.	0.00	11,400.00
07/14/2022	CLM - 0691986	AGRI-CHIP	Fuel treatment network: East Mountain Dr.	0.00	40.00
07/19/2022	CLM - 0692478	FIRESAFE SOLUTIONS	Tag and trim - Park Ln. and East Mountain Dr.	0.00	5,750.00
07/20/2022	CLM - 0692477	RUBEN RAMIREZ	Tag and trim - Park Ln. and East Mountain Dr.	0.00	1,625.00
07/20/2022	MIC - 0167913	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	391.46
07/20/2022	MIC - 0167913	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	1,445.56
07/21/2022	CLM - 0692021	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	499.01
07/21/2022	CLM - 0692888	ECO TREE WORKS	Fuel treatment network: Oak Creek Canyon	0.00	14,250.00
08/02/2022	CLM - 0694522	MCPHERSON TREE CARE INC	Fuel treatment network: West Mountain Dr.	0.00	325.00
08/03/2022	CLM - 0694725	MCPHERSON TREE CARE INC	Dead tree removal: San Leandro Ln.	0.00	6,800.00
08/10/2022	MIC - 0168805	ECONOMY TREE INCORPORATED	Dead tree removal: San Leandro Ln	0.00	2,933.00
08/11/2022	CLM - 0695648	FIRESAFE SOLUTIONS	Tag and trim - West Mountain Dr.	0.00	4,600.00
08/11/2022	MIC - 0168880	Montecito Village Hardware	Pruning shears (2), fuel sample cuttings	0.00	25.84
Total Fire Defense Zone				0.00	50,449.87
Line Item Account 7363 -- Equipment Maintenance					
07/07/2022	CLM - 0691273	INTERSTATE BATTERIES OF SIERRA MADRE	SQ91: Batteries (2)	0.00	404.09
07/11/2022	CLM - 0691587	AUTOZONE PARTS INC	U93: Plugs, wiper blades, filter, washer fluid	0.00	205.99
07/11/2022	CLM - 0691624	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E391, E392: DEF, clamps	0.00	186.01
07/25/2022	CLM - 0693493	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Oil cap	0.00	52.50
07/25/2022	CLM - 0693516	JOY EQUIPMENT PROTECTION INC	UTV91, P94: Heavy duty exstiguisher brackets	0.00	137.92

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/01/2022	CLM - 0694305	SM TIRE	SQ91: 2 front tires	0.00	825.86
08/03/2022	CLM - 0694729	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Front encoder	0.00	3,073.84
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Purge valve kit	0.00	104.60
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92, E191: Service parts	0.00	498.58
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Transmission filter	0.00	83.85
08/15/2022	CLM - 0695715	VILLAGE AUTOMOTIVE REPAIR	U94: Fuel pump	0.00	1,353.71
08/17/2022	CLM - 0696290	SNAP-ON INDUSTRIAL	Mechanic shop tool	0.00	29.08
08/17/2022	CLM - 0696296	FASTENAL	Mechanic shop supplies, hardware	0.00	80.95
08/17/2022	CLM - 0696455	VILLAGE AUTOMOTIVE REPAIR	Old BC96: Basic service	0.00	191.79
08/18/2022	CLM - 0696365	JOHNSON EQUIPMENT CO	E92: Light	0.00	337.08
08/18/2022	CLM - 0696376	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: New instrument cluster	0.00	1,045.17
08/23/2022	MIC - 0169095	SNAP-ON INDUSTRIAL	Automotive diagnostic scanner	0.00	6,347.01
08/23/2022	MIC - 0169095	SNAP-ON INDUSTRIAL	Mechanic shop tools	0.00	927.70
08/23/2022	MIC - 0169166	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Interlock switches	0.00	375.09
08/23/2022	MIC - 0169166	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Radiator cap	0.00	35.75
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Returned hose clamps	0.00	-51.06
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Hub seal kits	0.00	23.47
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Hub seals	0.00	32.82
08/25/2022	CLM - 0696946	AMSOIL INC	BC93, BC94, E92, E191: Motor oil	0.00	671.56
08/25/2022	CLM - 0697649	VILLAGE AUTOMOTIVE REPAIR	BC94: New tires installed (4)	0.00	525.73
08/25/2022	CLM - 0697788	VILLAGE AUTOMOTIVE REPAIR	Old BC96: Rear brakes	0.00	909.70
08/31/2022	MIC - 0169503	BUNNIN	BC93, BC94, BC95: Service filters	0.00	523.47
08/31/2022	MIC - 0169503	BUNNIN	BC94, BC95: Drain plug seals	0.00	17.02

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Equipment Maintenance	0.00	18,949.28
Line Item Account 7400 -- Medical, Dental and Lab					
08/01/2022	CLM - 0694360	Life Assist Inc	Patient medical supplies	0.00	227.80
08/03/2022	CLM - 0694620	Life Assist Inc	Patient medical supplies	0.00	284.94
08/09/2022	CLM - 0695401	Life Assist Inc	Patient medical supplies	0.00	57.00
08/23/2022	MIC - 0169180	Life Assist Inc	Patient medical supplies	0.00	7,390.48
08/24/2022	CLM - 0696963	Life Assist Inc	Patient medical supplies	0.00	95.80
			Total Medical, Dental and Lab	0.00	8,056.02
Line Item Account 7450 -- Office Expense					
07/07/2022	CLM - 0691285	STAPLES BUSINESS CREDIT	Office supplies	0.00	636.66
07/07/2022	CLM - 0691293	The UPS Store	Parts return, shipping charges	0.00	11.22
08/03/2022	CLM - 0694685	STAPLES BUSINESS CREDIT	Office supplies	0.00	219.02
			Total Office Expense	0.00	866.90
Line Item Account 7460 -- Professional & Special Service					
07/01/2022	AUT - EACRvsI	FEHR & PEERS	Evacuation Analysis - Final payment (accrual)	0.00	-23,630.00
07/05/2022	CLM - 0690916	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review (8)	0.00	2,525.00
07/11/2022	CLM - 0691665	FEHR & PEERS	Evacuation Analysis - Final pmt (accrued FY22)	0.00	23,630.00
07/18/2022	CLM - 0692031	PRICE POSTEL & PARMA	Legal services, June 2022	0.00	3,944.50
07/20/2022	CLM - 0692472	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2022	0.00	975.00
07/21/2022	CLM - 0692854	PLANNING AND DEVELOPMENT	Station 2 Carport	0.00	963.90
07/21/2022	CLM - 0692903	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	0.00	700.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2022	0.00	5,100.00
08/02/2022	CLM - 0694462	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (4)	0.00	837.09
08/02/2022	CLM - 0694527	ZWORLD GIS	Mapping Services, July 2022	0.00	1,458.33
08/05/2022	CLM - 0694955	BANKS PLANNING	Carport project, Station 2	0.00	58.75
08/05/2022	CLM - 0694955	BANKS PLANNING	Station 1 Loft project	0.00	125.00

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/09/2022	CLM - 0695202	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (5)	0.00	1,640.00
08/09/2022	CLM - 0695215	PLANNING AND DEVELOPMENT	Station 2 Carport	0.00	151.20
08/10/2022	CLM - 0695442	PRICE POSTEL & PARMA	Legal services, July 2022	0.00	2,982.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. projects, July 2022	0.00	176.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Solar project management, July 2022	0.00	32.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Loft project, July 2022	0.00	256.00
08/24/2022	CLM - 0696914	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2022	0.00	60.00
08/31/2022	CLM - 0697399	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB 68 Reports	0.00	1,400.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	IT support, September 2022	0.00	5,100.00
08/31/2022	CLM - 0697606	SAFETY MAP LLC	Pre-plans: Casa Dorinda, partial pmt	0.00	3,065.00
Total Professional & Special Service				0.00	31,549.77
Line Item Account 7507 -- ADP Payroll Fees					
07/08/2022	EFC - 0033588	ADP INC	ADP fee, Time and Attendance	0.00	75.00
07/08/2022	EFC - 0033589	ADP INC	ADP fees, June 2022	0.00	571.61
08/01/2022	EFC - 0033857	ADP INC	ADP fees, 6/13/22 - HR Suite	0.00	153.00
08/05/2022	EFC - 0033805	ADP INC	ADP fee, Time and Attendance	0.00	75.00
08/05/2022	EFC - 0033807	ADP INC	ADP fees, July 2022	0.00	604.85
08/05/2022	EFC - 0033820	ADP INC	ADP fees, 7/11/22 - HR Suite	0.00	168.00
Total ADP Payroll Fees				0.00	1,647.46
Line Item Account 7510 -- Contractual Services					
07/01/2022	CLM - 0690490	AMERAVANT	Website hosting fee, 7/1-12/31/22	0.00	534.00
07/01/2022	JE - 0235507		CAD Annual Maintenance: 4/1/2022 - 3/31/2023	0.00	25,648.05
07/05/2022	CLM - 0690897	REAL TIME NETWORKS INC	EMS Vending Machine annual software license	0.00	1,000.00
07/21/2022	CLM - 0692754	Santa Barbara County Fire Department	ImageTrend cost-share payment to SBC Fire	0.00	593.57
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/25/2022	CLM - 0693501	TABLET COMMAND INC	Tablet Command annual support	0.00	23,410.00
08/01/2022	CLM - 0693536	LATITUDE 34 TECHNOLOGIES INC	Firewall security subscription for servers, 3 yrs	0.00	3,393.40
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
Total Contractual Services				0.00	57,895.02
Line Item Account 7530 -- Publications & Legal Notices					
07/11/2022	CLM - 0691605	SANTA BARBARA NEWS PRESS	Public notice: Preliminary budget FY 22-23 1st run	0.00	51.30
07/21/2022	CLM - 0692827	MONTECITO JOURNAL	ReadySBC Alerts Test ad	0.00	1,267.50
07/25/2022	CLM - 0693189	MONTECITO JOURNAL	ReadySBC Alerts Test ad, 2nd run	0.00	1,267.50
08/10/2022	CLM - 0695407	SANTA BARBARA NEWS PRESS	Public notice: Preliminary budget FY 22-23 2nd run	0.00	51.30
Total Publications & Legal Notices				0.00	2,637.60
Line Item Account 7540 -- Rents/Leases-Equipment					
07/21/2022	CLM - 0692897	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2022	0.00	179.44
08/22/2022	CLM - 0696484	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2022	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7650 -- Special Departmental Expense					
07/25/2022	CLM - 0693457	AROSHA INC	MFD mugs (150)	0.00	1,352.26
08/03/2022	CLM - 0694722	SANTA BARBARA TROPHY	Mission statement plaques (7)	0.00	1,179.94
08/31/2022	JE - 0238964		ProRata Share of LAFCO 22-23 Budget: Montecito FPD	0.00	22,330.00
Total Special Departmental Expense				0.00	24,862.20

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7730 -- Transportation and Travel					
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to drop off SQ91 at shop	0.00	43.80
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to pick up P94 from shop	0.00	48.08
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to pick up SQ91 from shop	0.00	42.14
08/02/2022	CLM - 0694424	EAN SERVICES LLC	K. Taylor: Pinnacle EMS Conference rental car	0.00	348.48
08/02/2022	TRC - 0054777	KEVIN TAYLOR	K. Taylor Reimb: Pinnacle EMS Conference	0.00	2,145.47
08/03/2022	TRC - 0054791	NIC ELMQUIST	N. Elmquist Reimb: Washburn Fire	0.00	607.00
08/03/2022	TRC - 0054792	ARACELI GIL NAHAS	A. Nahas Reimb: Washburn Fire	0.00	2,440.92
08/24/2022	TRC - 0054967	ANTHONY HUDLEY	A. Hudley Reimb: Washburn Fire	0.00	708.00
Total Transportation and Travel				0.00	6,383.89
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/07/2022	CLM - 0691269	McCormix Corporation	Diesel fuel, 7/7/22	0.00	2,012.62
07/07/2022	CLM - 0691290	FUEL SMART	Gasoline charges, June 2022	0.00	963.13
08/02/2022	CLM - 0694439	FUEL SMART	Gasoline charges, July 2022	0.00	414.79
08/17/2022	CLM - 0696351	McCormix Corporation	Diesel fuel, 8/12/22	0.00	2,296.54
08/25/2022	DJE - 0157481		MERRAG reimb for fuel purchase on MTO account	0.00	-110.00
Total Gasoline-Oil-Fuel				0.00	5,577.08
Line Item Account 7732 -- Training					
07/19/2022	CLM - 0692470	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: (3 Employees)	0.00	225.00
Total Training				0.00	225.00
Line Item Account 7760 -- Utilities					
07/18/2022	MIC - 0167791	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	486.99
07/18/2022	MIC - 0167791	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	302.03
07/19/2022	MIC - 0167903	THE GAS COMPANY	Gas service, Sta. 1 - 07/06/22	0.00	92.51
07/19/2022	MIC - 0167903	THE GAS COMPANY	Gas service, Sta. 2 - 07/07/22	0.00	87.88
07/21/2022	CLM - 0692886	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,608.21
08/09/2022	MIC - 0168813	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	556.75

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/09/2022	MIC - 0168813	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	277.00
08/17/2022	CLM - 0696341	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,637.91
08/17/2022	MIC - 0169182	THE GAS COMPANY	Gas service, Sta. 1 - 08/04/22	0.00	81.24
08/17/2022	MIC - 0169182	THE GAS COMPANY	Gas service, Sta. 2 - 08/05/22	0.00	81.49
Total Utilities				0.00	9,212.01
Line Item Account 7830 -- Interest Expense					
07/13/2022	EFC - 0033630	US Bank Trust NA	POB 2021 interest payment, 7/2022	0.00	62,177.76
Total Interest Expense				0.00	62,177.76
Total Montecito Fire Protection Dist				0.00	4,249,361.92

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8200 -- Structures&Struct Improvements					
07/25/2022	CLM - 0693480	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Rental property rebuild: Engineering	0.00	451.25
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction rebuild - 1255 EVR, July 2022	0.00	103,351.00
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction repair - 1257 EVR, July 2022	0.00	0.00
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction retention amount, July 2022	0.00	-5,167.55
08/19/2022	CLM - 0696268	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, July 2022	0.00	3,710.00
Total Structures&Struct Improvements				0.00	102,344.70
Line Item Account 8300 -- Equipment					
08/02/2022	CLM - 0694465	JOHNSON EQUIPMENT CO	New P94 vehicle: Final upfit	0.00	14,014.00
Total Equipment				0.00	14,014.00
Total Montecito Fire Land & Building				0.00	116,358.70

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-60,317.66	-27,272.25	-50,949.76
3011 -- Property Tax-Unitary	0.00	0.39	-0.39
3015 -- PT PY Corr/Escapes Secured	-6,068.72	4,459.54	28,162.11
3020 -- Property Tax-Current Unsecd	450.71	2,208.17	-7,254.79
3023 -- PT PY Corr/Escapes Unsecured	1,138.38	363.23	797.51
3040 -- Property Tax-Prior Secured	-836.97	-2,026.22	-551.81
3050 -- Property Tax-Prior Unsecured	498.91	269.36	2,876.33
3054 -- Supplemental Pty Tax-Current	40,814.21	89,748.91	102,662.96
3056 -- Supplemental Pty Tax-Prior	-28.67	-13,878.01	4,096.62
Taxes	-24,349.81	53,873.12	79,838.78
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	175.68	64.25	130.78
Fines, Forfeitures, and Penalties	175.68	64.25	130.78
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	-9,145.11
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	1,400.00	0.00
Use of Money and Property	0.00	1,400.00	-9,145.11
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	38,632.52	43,756.50	41,043.36
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.00	0.20	128,513.95
Intergovernmental Revenue-State	38,632.52	43,756.70	169,557.31

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	70,215.67
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	70,215.67
Charges for Services			
5105 -- Reimb for District Services	0.00	0.01	0.00
Charges for Services	0.00	0.01	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	426.25	7,796.58	2,598.86
5909 -- Other Miscellaneous Revenue	0.00	0.00	325.00
Miscellaneous Revenue	426.25	7,796.58	2,923.86
Revenues	14,884.64	106,890.66	313,521.29
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	971,588.49	1,943,641.85	1,753,109.96
6300 -- Overtime	5,387.91	-619.00	0.00
6301 -- Overtime - Reimbursable	247,696.98	-13,082.00	0.00
6310 -- Overtime - Constant Staffing	81,952.52	-16,774.00	0.00
6400 -- Retirement Contribution	1,646,880.30	862,357.68	1,034,644.65
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	18,068.11	30,356.08	24,814.82
6600 -- Health Insurance Contrib	330,683.64	360,089.48	373,462.95
6700 -- Unemployment Ins Contribution	15.20	0.00	12.80
6900 -- Workers Compensation	550,949.38	580,932.66	626,743.95
Salaries and Employee Benefits	3,853,222.53	3,746,902.75	3,812,789.13

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	3,176.26	1,144.86	15,403.86
7050 -- Communications	20,550.65	20,419.49	24,572.36
7060 -- Food	138.21	136.02	224.00
7070 -- Household Supplies	2,838.91	3,345.62	3,931.70
7090 -- Insurance	41,784.00	80,890.00	97,377.00
7120 -- Equipment Maintenance	728.07	1,416.80	7,447.13
7200 -- Structure & Ground Maintenance	3,127.83	7,555.32	6,768.00
7205 -- Fire Defense Zone	42,302.95	35,281.14	50,449.87
7322 -- Consulting & Mgmt Fees	0.00	105.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	5,938.53	4,935.32	0.00
7363 -- Equipment Maintenance	34,247.94	6,802.87	18,949.28
7400 -- Medical, Dental and Lab	8,182.37	4,434.47	8,056.02
7430 -- Memberships	560.00	400.00	0.00
7450 -- Office Expense	1,544.64	694.12	866.90
7456 -- IT Hardware Purchase < \$5K	0.00	832.47	0.00
7460 -- Professional & Special Service	34,873.50	28,362.51	31,549.77
7507 -- ADP Payroll Fees	1,028.86	1,179.45	1,647.46
7510 -- Contractual Services	45,770.98	53,321.84	57,895.02
7530 -- Publications & Legal Notices	2,419.32	172.14	2,637.60
7540 -- Rents/Leases-Equipment	0.00	358.88	358.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,381.46	2,397.60	0.00
7630 -- Small Tools & Instruments	180.37	1,383.11	0.00
7650 -- Special Departmental Expense	417.11	1,026.32	24,862.20
7671 -- Special Projects	0.00	0.00	0.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
7730 -- Transportation and Travel	313.88	7,405.18	6,383.89
7731 -- Gasoline-Oil-Fuel	6,380.07	6,123.55	5,577.08
7732 -- Training	3,736.07	2,242.99	225.00
7760 -- Utilities	6,923.55	8,367.62	9,212.01
Services and Supplies	269,545.53	280,734.69	374,395.03
Other Charges			
7830 -- Interest Expense	0.00	0.00	62,177.76
Other Charges	0.00	0.00	62,177.76
Capital Assets			
8200 -- Structures&Struct Improvements	5,821.27	0.00	0.00
8300 -- Equipment	0.00	1,310.44	0.00
Capital Assets	5,821.27	1,310.44	0.00
Expenditures	4,128,589.33	4,028,947.88	4,249,361.92
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
5921 -- Long Term Debt Proc-Bond/Notes	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Decrease to Committed	0.00	0.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-4,113,704.69	-3,922,057.22	-3,935,840.63
Net Financial Impact	-4,113,704.69	-3,922,057.22	-3,935,840.63

Attachment C

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
September 2021	14,296,638.70	-	(270,824.90)	5,249.31	14,020,564.49	-1.93%	-0.68%
October 2021	14,020,564.49	-	206,235.54	5,178.03	14,221,622.00	1.43%	0.11%
November 2021	14,221,622.00	-	(117,597.91)	5,226.30	14,098,797.79	-0.86%	-1.38%
December 2021	14,098,797.79	-	159,617.54	5,193.72	14,253,221.61	1.10%	1.66%
January 2022	14,253,221.61	-	(366,445.18)	5,234.82	13,881,541.61	-2.61%	-2.39%
February 2022	13,881,541.61	-	(206,655.66)	5,144.33	13,669,741.62	-1.53%	-3.04%
March 2022	13,669,741.62	-	(170,269.72)	5,090.36	13,494,381.54	-1.28%	-5.32%
April 2022	13,494,381.54	-	(635,834.65)	5,019.48	12,853,527.41	-4.75%	-7.41%
May 2022	12,853,527.41	-	30,694.73	4,851.66	12,879,370.48	0.20%	-5.78%
June 2022	12,879,370.48	-	(501,067.92)	4,856.18	12,373,446.38	-3.93%	-8.31%
July 2022	12,373,446.38	-	458,494.03	4,741.77	12,827,198.64	3.67%	-0.20%
August 2022	12,827,198.64	-	(310,530.87)	4,853.01	12,511,814.76	-2.46%	-2.85%
Total		-	(1,724,184.97)	60,638.97			

Total Contributions to the Plan = \$ 8,376,000

Total OPEB Liability at 6/30/2020 = \$ 14,205,047 (Excludes implicit subsidy liability of \$1,718,773)

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

Net OPEB Liability at 6/30/2020 = \$ 1,802,961

Funded status = 87.3%

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
September 2021	6,807,298.56	-	(131,266.48)	2,495.28	6,673,536.80	-1.96%	-0.70%
October 2021	6,673,536.80	-	100,402.90	2,460.52	6,771,479.18	1.47%	0.13%
November 2021	6,771,479.18	-	(55,001.33)	2,484.37	6,713,993.48	-0.85%	-1.37%
December 2021	6,713,993.48	-	75,711.07	2,469.22	6,787,235.33	1.09%	1.70%
January 2022	6,787,235.33	-	(174,626.51)	2,492.75	6,610,116.07	-2.61%	-2.38%
February 2022	6,610,116.07	-	(98,404.97)	2,449.46	6,509,261.64	-1.53%	-3.05%
March 2022	6,509,261.64	-	(81,001.77)	2,423.75	6,425,836.12	-1.28%	-5.32%
April 2022	6,425,836.12	-	(302,793.56)	2,390.21	6,120,652.35	-4.75%	-7.40%
May 2022	6,120,652.35	-	14,593.68	2,310.30	6,132,935.73	0.20%	-5.78%
June 2022	6,132,935.73	-	(239,100.37)	2,312.44	5,891,522.92	-3.94%	-8.32%
July 2022	5,891,522.92	-	217,959.56	2,231.01	6,107,251.47	3.66%	-0.22%
August 2022	6,107,251.47	-	(147,639.97)	2,284.19	5,957,327.31	-2.45%	-2.86%
Total		-	(821,167.75)	28,803.50			

Total Contributions to the Plan = \$ 5,600,000

Total Accrued Pension Liability at 6/30/2021 = \$ 120,026,892

CalPERS total assets at 6/30/2021 = 119,440,372

Net Pension Liability at 6/30/2021 = \$ 586,520

*Funded status = 99.5%

*The PARS pension trust balance at 6/30/21 was \$6,762,426. When combined with CalPERS assets, total assets equal \$126,202,798, or a pension funded status of 105.1%.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2022 to 7/31/2022

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

Account Summary

Source	Balance as of 7/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2022
OPEB	\$12,373,446.38	\$0.00	\$458,494.03	\$4,741.77	\$0.00	\$0.00	\$12,827,198.64
PENSION	\$5,891,522.92	\$0.00	\$217,959.56	\$2,231.01	\$0.00	\$0.00	\$6,107,251.47
Totals	\$18,264,969.30	\$0.00	\$676,453.59	\$6,972.78	\$0.00	\$0.00	\$18,934,450.11

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	3.71%	-0.09%	-9.29%	3.21%	4.51%	6.20%	1/19/2010
PENSION	3.70%	-0.11%	-9.28%	3.01%	3.71%	-	6/29/2017

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

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



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
8/1/2022 to 8/31/2022

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

Account Summary

Source	Balance as of 8/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 8/31/2022
OPEB	\$12,827,198.64	\$0.00	-\$310,530.87	\$4,853.01	\$0.00	\$0.00	\$12,511,814.76
PENSION	\$6,107,251.47	\$0.00	-\$147,639.97	\$2,284.19	\$0.00	\$0.00	\$5,957,327.31
Totals	\$18,934,450.11	\$0.00	-\$458,170.84	\$7,137.20	\$0.00	\$0.00	\$18,469,142.07

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	-2.42%	-2.74%	-12.09%	2.73%	3.89%	5.79%	1/19/2010
PENSION	-2.42%	-2.76%	-12.09%	2.05%	3.12%	-	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

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

Agenda

Item #3



STAFF REPORT

To: Board of Directors
From: Kevin Taylor, Fire Chief *KT*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 26, 2022
Topic: Appropriations Limit Calculation for Fiscal Year 2022-23

Summary

This report details the factors used to calculate the appropriations limit for fiscal year 2022-23.

Discussion

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

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

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

- Recommended option: The change in California per capita personal income (7.55% for FY 2022-23) provided by the Department of Finance (as shown on Exhibit III), or
- The percentage change in the jurisdiction's assessed valuation from non-residential new construction (0.46% for FY 2022-23).

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

- The change for the County (0.14% in FY 2022-23), or
- Recommended option: The change for the unincorporated area of the County (4.47% in FY 2022-23).

Conclusion

Staff recommends approval of the attached resolution and appropriations limit for FY 2022-23 using the following factors:

- Cost of Living: The change in California per capita personal income of 7.55%, or a factor of 1.0755, and
- Population: The change in the Unincorporated area of the County of 4.47%, or a factor of 1.0447.
- This results in an increase in the appropriation limit by a factor of 1.12357 to \$33,816,899 (see calculation on Exhibit II).

The Board has the option to:

- a. Accept the report of the Proposition 4/111 Appropriations Limit as shown in Exhibits I and II for FY 2022-23 and Resolution 2022-16.
- b. Amend, modify or reject the above option.

Attachments

Exhibit I: Appropriations Limit Calculation for FY 2022-23

Exhibit II: Appropriations Limit Summary updating factors and calculations for FY 2022-23

Exhibit III: Department of Finance Letter for FY 2022-23

Resolution 2022-16: Establishing Appropriations Limit for FY 2022-23

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

Montecito Fire Protection District
Appropriations Limit Calculation for FY 2022-23

EXHIBIT I

TAX REVENUE	<u>Estimated</u>	
Property Tax - Current Secured	20,502,000	
Property Tax - Unitary	179,000	
Property Tax - Current Unsecured	640,500	
Property Tax - Prior Unsecured	20,500	
Property Tax - Current Supplemental	496,500	
Homeowners Property Tax Relief	<u>77,000</u>	
Total Tax Revenue		\$ 21,915,500
Interest Income		<u>50,500</u>
Total Revenues Subject to the Limit		\$ 21,966,000
 EXEMPTIONS TO THE APPROPRIATIONS LIMIT		
FLSA Wages	1,163,000	
FICA/Medicare Taxes	192,500	
Qualified capital outlay projects	<u>332,000</u>	
Total Exemptions		<u>1,687,500</u>
Total Estimated Tax Proceeds Subject to the Limit		\$ 20,278,500
2022-23 Calculated Appropriation Limit		<u>33,816,899</u>
Calculated Appropriations (Over)/Under Limit		13,538,399
Excluded Appropriations per Voter Approved Prop 4 Override Election*		<u>(13,538,399)</u>
Appropriations (Over)/Under Limit		\$ -

*Measure V2018 passed July 2018

**Montecito Fire Protection District
Appropriations Limit Summary**

EXHIBIT II

Fiscal Year	Per Capita Factor	PI or NRNC	Population Factor	County or Unincorp	Calculation Factor	Appropriation Limit
2022-23	1.0755	PI	1.0447	CTY	1.12357	33,816,899
2021-22	1.0573	PI	0.9816	CTY	1.03785	30,097,594
2020-21	1.2027	NRNC	1.0026	CTY	1.20583	29,000,067
2019-20	1.1912	NRNC	1.0043	CTY	1.19632	24,049,939
2018-19	1.6638	NRNC	1.0138	UNINC	1.68676	20,103,230
2017-18	1.0692	NRNC	1.0082	UNINC	1.07797	11,918,248
2016-17	1.0537	PI	1.0102	UNINC	1.06445	11,056,223
2015-16	1.0382	PI	1.0111	CTY	1.04972	10,386,816
2014-15	1.0003	NRNC	1.0110	UNINC	1.01130	9,894,807
2013-14	1.0512	PI	1.0107	UNINC	1.06245	9,784,213



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

Dear Fiscal Officer:

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

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

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

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

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

May 2022

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent

Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Santa Barbara				
Buellton	-2.51	5,185	5,055	5,055
Carpinteria	-2.29	13,267	12,963	12,963
Goleta	-2.17	33,315	32,591	32,591
Guadalupe	-0.90	8,622	8,544	8,544
Lompoc	-2.11	41,966	41,079	43,845
Santa Barbara	-2.16	88,479	86,571	86,591
Santa Maria	-0.95	110,969	109,910	109,910
Solvang	-2.54	5,858	5,709	5,709
Unincorporated	4.47	130,861	136,711	139,956
County Total	0.14	438,522	439,133	445,164

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

RESOLUTION 2022-16

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

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

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2022-23 based on the measure approved by the voters July 24, 2018; and

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

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2022-23 to use the change in personal income of 1.0755 for the Per Capita factor and the change in the Unincorporated County population of 1.0447 for the Population factor; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2022-23 to use the change in personal income of 1.0755 and the change in the Unincorporated County population of 1.0447. The factors increase the appropriation limit by a factor of 1.12357 and sets the appropriation limit for fiscal year 2022-23 at \$33,816,899.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 26th day of September, 2022, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Kevin Taylor, Fire Chief *KT*
Prepared by: Araceli Nahas, District Accountant *AN*
Date: September 26, 2022
Topic: Reimbursement Disclosure Report for FY 2020-21

Summary

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

Conclusion

Staff recommends that the Board accept and file the Reimbursement Disclosure Report for FY 2021-22 as presented.

Attachments

1. Reimbursement Disclosure Report for FY 2021-22

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability and Transparency

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2021 - June 30, 2022**

Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
07/07/21	7060	Garet Blake	Water and gatorade					136.02	136.02
07/20/21	7732	Ryland Mccracken	Paramedic recertification			250.00			250.00
07/22/21	7730	David Neels	Salt Fire assignment	188.15					188.15
07/23/21	7730	Araceli Gil Nahas	Tennant Fire assignment	165.58	50.00				215.58
07/26/21	7732	Garet Blake	Paramedic recertification			225.00			225.00
08/04/21	7730	Kevin Taylor	Fire Station Design Conference				696.40		696.40
08/04/21	7730	Trevor Burch	Beckwourth Complex assignment (10 nts)	2,061.56	639.00		445.89		3,146.45
08/11/21	7732	Jared Gamm	SB County EMSA Paramedic Accreditation			245.00	110.88		355.88
08/11/21	7732	Dustin Barthel	S-215 Wildland Urban Interface	622.72	220.00	320.00	63.39		1,226.11
09/17/21	7730	Anthony Hudley	River Complex assignment	139.00	138.00				277.00
09/17/21	7730	Travis Ederer	River Complex assignment	139.00	83.00				222.00
09/21/21	7730	Robert Galbraith	Dixie Fire crew swap - lodging	282.24					282.24
09/28/21	7732	Lucas Grant	Columbia Southern FIR 2303			387.50			387.50
09/28/21	7732	David Johnson	Fire Inspector 1A	173.30	170.00	451.70	133.28		928.28
10/20/21	7730	Trevor Burch	Beckwourth Complex	134.75					134.75
10/20/21	7730	Scott Chapman	River Complex assignment	313.32					313.32
10/27/21	7730	Travis Ederer	River Complex assignment	281.59	120.00				401.59
11/03/21	7730	Kevin Taylor	CPSE Excellence Conf airfare				1,001.40		1,001.40
11/03/21	7730	Kevin Taylor	IAFC FC's Leadership Sumt airfare				824.40		824.40
11/30/21	7730	Andrew Rupp	PSPSA Conference (4 nts)	897.43	184.00	470.00		27.00	1,578.43
11/30/21	7732	David Johnson	Fire Inspector 1C (3 nts)	539.61	244.00	420.00			1,203.61
12/08/21	7730	William Wrenn	ASIST Conference	153.17	138.00		98.00		389.17
12/14/21	7730	Loren Bass	Dixie Fire assignment (13 nts)	1,564.38	915.00				2,479.38
12/22/21	7730	Nicholas Eubank	Dixie Fire assignment (10 nts)	1,773.88	653.00				2,426.88
12/27/21	7060	Garet Blake	Water and gatorade					159.12	159.12
01/05/22	7732	Jennifer Taylor	Ventura County Comm College (4 courses)			641.85			641.85
01/24/22	7732	Brandon Bennewate	Ethics		18.00	150.00	84.00		252.00
01/25/22	7732	Jennifer Taylor	Ventura County Comm College (3 courses)			567.98			567.98
01/25/22	7732	Brandon Bennewate	L-967 All Hazards Logistics Section Chief (3 nts)	368.91	253.00	348.01			969.92
01/27/22	7732	Shaun P Davis	Allan Hancock CBIS 101			467.86			467.86

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2021 - June 30, 2022**

Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
02/02/22	7732	Lucas Grant	Nozzle Forward (3 nts)	426.48	132.00	350.00	47.99		956.47
02/09/22	7730	Kevin Taylor	CalChiefs Planning Meeting (2 nts)	392.52					392.52
02/09/22	7730	Kevin Taylor	LCW Annual Conference				191.80		191.80
02/15/22	7732	Stephen Cochran	Rescue Systems 2		90.00	250.00	191.05		531.05
02/17/22	7732	Nic Elmquist	University of Idaho FOR 526			1,801.93			1,801.93
02/17/22	7732	Trevor Burch	Columbia Southern PHI1301/FIR2305			740.00			740.00
02/25/22	7732	Travis Ederer	S-420 Command and General Staff (5 nts)	697.54	290.00	175.00			1,162.54
03/01/22	7732	Benjamin Hauser	Chief Officer 3B & 3C (4 nts)	559.85	287.00	600.00	194.93		1,641.78
03/02/22	7732	David Johnson	Fire Inspector 1B (2 nts)	364.78	180.00	350.00	163.80		1,058.58
03/09/22	7732	Tyler Mcmanigal	Driver Operator 1A (5 nts)	628.05	326.00	201.00	93.89		1,248.94
03/10/22	7732	David Johnson	Fire Inspector 1D	192.57	107.00	240.00	139.23		678.80
03/22/22	7732	Robert Galbraith	Allan Hancock GEOG 102			169.03			169.03
03/30/22	7732	Jared Gamm	Driver Operator 1A (4 nts)	448.52	266.00	350.00			1,064.52
04/20/22	7730	Shaun P Davis	ICS-400 (2 nts)	269.56	146.00	300.00			715.56
04/20/22	7732	Brandon Bennewate	RIO/CEET		19.00	300.00			319.00
04/21/22	7732	Shaun P Davis	Safety Officer (3 nts)	368.37	232.00	400.00	147.42		1,147.79
04/21/22	7732	David Johnson	Plans Examiner 1A (4 nts)	782.54	253.00	375.00			1,410.54
04/26/22	7060	Garet Blake	Water and gatorade					217.59	217.59
04/28/22	7730	Christina Atchison	S-203 Intro to Incident Info (4 nts)	845.98	251.00		66.69	80.00	1,243.67
04/29/22	7650	Kirsten Kruse	Dispatch Appreciation Week baskets					113.25	113.25
05/03/22	7732	Shaun P Davis	Mayday Management (3 nts)	667.62	193.00	485.00	556.92		1,902.54
05/03/22	7732	Jordan Zeitsoff	Blue Card, Train the Trainer (5 nts)	849.90	214.00		299.20		1,363.10
05/15/22	7732	Travis Ederer	FDIC 2022 includes B. Wrenn travel (5 nts)	2,410.20	331.00	1,257.00	1,591.54		5,589.74
05/26/22	7732	Jennifer Taylor	IQS Users	137.74	77.00				214.74
05/27/22	7732	Anthony Hudley	All Hazard Type 3 Safety Officer	149.06	232.00				381.06
05/31/22	7732	Charles Spencer	IQS Users	137.74	77.00				214.74
06/01/22	7730	Araceli Gil Nahas	ADP Pro Summit (2 nts)	629.22	78.00		374.33		1,081.55
06/01/22	7732	Araceli Gil Nahas	Columbia Southern MBA 6053			912.50			912.50
06/01/22	7732	Daniel Arnold	Home Ignition Zone/Defensible Space (4 nts)	1,079.61	234.00				1,313.61
06/02/22	7650	Travis Ederer	Academy 124 instructor gifts					249.55	249.55

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Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Transportation	Other	Total
06/02/22	7732	Brandon Bennewate	Annual IMT Workshop (3 nts)	347.46	258.00		334.62		940.08
06/09/22	7730	Kevin Taylor	CFED hotel rooms (4 nts)	1,136.16					1,136.16
06/09/22	7730	Kevin Taylor	AAIM hotel room	224.41					224.41
06/09/22	7730	Brandon Bennewate	Calf Canyon Fire assignment	153.43	154.00				307.43
06/15/22	7732	Lucas Grant	Columbia Southern FIR 2304			634.50			634.50
06/15/22	7732	Nic Elmquist	University of Idaho REM 407			1,198.07			1,198.07
06/20/22	7730	Evan Hamaker	Crooks Fire assignment	183.84					183.84
06/22/22	7730	Shaun P Davis	Pipeline Fire assignment (5 nts)	741.14	233.00				974.14
06/22/22	7730	Shaun P Davis	SWCC Pre-po assignment (3 nts)	305.10	277.00				582.10
06/22/22	7732	Jess Gilkey	Driver/Operator 1A		76.00	190.00	77.22		343.22
06/22/22	7732	Justin Pickens	Driver/Operator 1A		76.00	190.00	85.41		351.41
06/22/22	7732	David Johnson	Fire Investigator 1B (3 nts)	559.44	253.00	400.00			1,212.44
06/22/22	7732	Jered Walberg	Rescue Systems 1		170.00		191.88		361.88
06/22/22	7732	William Wrenn	FDIC		293.00	1,237.00			1,530.00
06/22/22	7732	Brandon Bennewate	S-290 (4 nts)	480.20	232.00	320.00			1,032.20
06/23/22	7732	Jennifer Taylor	Moorpark CC (4 courses)			700.99			700.99
06/27/22	7732	Shaun P Davis	Allan Hancock MATH 331			363.53			363.53
06/28/22	7730	Travis Ederer	SWCC Pre-Po/Pipeline assignment (7 nts)	891.54	399.00				1,290.54
06/28/22	7732	Eric Klemowicz	ICS-400			250.00			250.00
06/28/22	7732	Shawn Whilt	South Canyon Fire Staff Ride		146.00		636.98		782.98
06/28/22	7732	Stephen Cochran	South Canyon Fire Staff Ride (2 nts)	233.30	146.00		943.88		1,323.18
06/29/22	7732	Andrew Rupp	Paramedic recertification			250.00			250.00

27,092.46 10,553.00 19,935.45 9,786.42 982.53 68,349.86

Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5

Agenda

Item #5

MONTECITO FIRE PROTECTION DISTRICT

Minutes for the Regular Meeting of the Board of Directors

Held on August 22, 2022 at 2:00 p.m. in person and via teleconference connection in accordance with the requirements set out in Government Code section 54953 (e) and pursuant to the findings and authority set out in Montecito Fire Protection District Resolution No. 2022-14.

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. Consider vehicle 1303550 (2008 Chevy Tahoe) as surplus and authorize the Fire Chief to sell, donate, or dispose of the vehicle as specified in the Surplus Property policy. (Strategic Plan Goal 5)**

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

Chief Taylor provided a staff report regarding the 2008 Chevy Tahoe. Motion to authorize the Fire Chief to sell, donate or dispose of the vehicle as specified in the Surplus Property policy made by Director Ishkanian, seconded by Director van Duinwyk. The roll call vote was as follows:

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

Nays: None

Abstain: None

Absent: J. A. Powell

- 3. Report from the Finance Committee. (Strategic Plan Goal 8)**

- a. Consider recommendation to approve Financial Summary for FY 2021-22.**

Directors Lee and van Duinwyk highlighted the Financial Summary for FY 2021-22. Motion to approve the Financial Summary for FY 2021-22 made by Director Lee, seconded by Director Easton. 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

b. Review PARS Post-Employment Benefits Trust statements for April, May, and June 2022.

Director van Duinwyk provided a report regarding the PARS Post-Employment Benefits Trust statements for April, May, and June 2022.

4. Approval of Minutes of the July 22, 2022 Special Meeting.

Motion to approve the minutes of the July 22, 2022 Special meeting made by Director Easton, seconded by van Duinwyk. The roll call vote was as follows:

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

Nays: None

Abstain: None

Absent: J. A. Powell

5. Approval of Minutes of the August 18, 2022 Special Meeting.

Motion to approve the minutes of the August 18, 2022 Special meeting made by Director van Duinwyk, seconded by Director Lee. The roll call vote was as follows:

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

Nays: None

Abstain: None

Absent: J. A. Powell

6. Fire Chief's report.

Fire Marshal Briner highlighted the 2022 Neighborhood Chipping Program. He also provided an update regarding the code adoption schedule. Chief Taylor stated that fuel moistures remain below normal, but there has been a decrease in Mutual Aid assignments. The Chief asked the Board if they wanted to continue the Remote Teleconference meetings. The Board determined that future Board meetings will be held in person. Chief Taylor provided an update regarding SB9. He also highlighted the Hot Springs trail parking issue that began in 2020.

7. Board of Director's report.

There were no items to report at this meeting.

8. Suggestions from Directors for items other than regular agenda items to be included for the September 26, 2022 Regular Board meeting.

There were no additional suggestions from the Directors.

Meeting Adjourned at 2:53 p.m.

President Michael Lee

Secretary Judith Ishkanian

Agenda

Item #6

Aug. 12, 2022

PATTI HAMILTON
123 Rametto Rd.

Dear Chief Taylor,

You have a great team of firefighters.

They came to the rescue at 123 Rametto Rd. My family praises their professional and courteous response.

Without these responders we could have lost a loved one.

Thanks to Justin P., Evan H. Dustin & Nick. They were

nothing short of amazing.

My family is extremely grateful for all the caring attention we received in a difficult time.

It's a lovely reflection on you and your department. Gratefully

September 26, 2022



DEPARTMENT OF FORESTRY AND FIRE PROTECTION

P.O. Box 944246
 SACRAMENTO, CA 94244-2460
 (916) 653-7772
 Website: www.fire.ca.gov



August 22, 2022

To: Chief Kevin Taylor
 Montecito Fire Protection District
 595 San Ysidro Road
 Santa Barbara, CA 93108

Subject: Camp Cinder Participation

On behalf of Camp Cinder, I want to thank you for supporting Christina Favuzzi in her participation as a Camp "Counselor" with Camp Cinder from June 22-26th, 2022.

Camp Cinder is a camp style program that introduces young women, ages 14-18, to the world of fire suppression and operations. During a 5-day/4-night session at Camp Cinder, these young women get lessons in teamwork all while learning important basic job skill sets required to launch a career in the fire service. The program was accomplished this year, after a 2-year hiatus, thanks to the participation of professional female firefighters from all ranks and a variety of Fire Departments across the Golden State - made possible by support from you.

Christina served in a variety of essential instructional and planning capacities at Camp this past June. Our "counselors" attended planning meetings, assisted in the development of evolutions, hand built evolution props and scenarios prior to campers arriving, and acted as lead instructors for multiple training days. Our campers were instructed in a wide variety of Fire Service specialties including structure fire suppression, vehicle extrication, ventilation operations, Truck and Ladder utilization, wildland fire attack, Water and Surf rescue, and basic CPR/first aid. In addition, our "counselors" lead team development games and lectured our campers on specialized roles including fire prevention, fire investigation, firefighter health and safety, and physical fitness for the fire service role.

Camp Cinder is only able to be a success because of the skill set and participation of the amazing professional fire service firefighters, like Christina.

We appreciate the support you gave Camp Cinder by allowing Christina the time to come be part of this unique experience for these young women. As the Fire Service continues to be challenged with increased demands for service and lengthier stints on-duty, your willingness to commit time for Christina to be a leader at Camp Cinder reinforces the dedication the California Fire Service has to developing excellence in leadership and in training for the next generation of firefighters.

Sincerely,

David Fulcher
 CAL FIRE Southern Region Chief