

# MONTECITO FIRE PROTECTION DISTRICT

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

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

March 22, 2024 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. Adopt Resolution of Intention to Approve an Amendment to Contract between the Board of Administration of CalPERS and the Board of Directors of Montecito Fire Protection District.
  - a. Staff report presented by Accountant Nahas.
3. Receive Annual Report from Chief Neels. (Strategic Plan Goal 3 and 8)
  - a. Staff report presented by Fire Chief Neels.
4. Consider declaring vehicle E192 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 Neels.
5. Report from the Finance Committee. (Strategic Plan Goal 8)
  - a. Consider recommendation to approve January and February 2024 financial statements.
  - b. Review PARS Post-Employment Benefits Trust statements for December 2023 and January 2024.
6. That the Board of Directors approve Resolution 2024-02, Amending Final Budget for FY 2023-24. (Strategic Plan Goal 8)
  - a. Staff report presented by Accountant Nahas.
7. Approval of Minutes of the February 26, 2024 Regular Meeting.
8. Fire Chief's report.

9. Board of Director's report.
10. Suggestions from Directors for items other than regular agenda items to be included for the April 22, 2024 Regular Board meeting.
11. CLOSED SESSION:
  - a. Conference with Labor Negotiators (Government Code section 54957.6)  
Agency designated representatives: Director van Duinwyk and Director Lee  
Unrepresented employee: Fire Chief
12. That the Board of Directors approve and authorize the Board President to execute the First Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and David Neels. (Strategic Plan Goals 1-8)

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 19, 2024.



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David Neels, 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.

# Agenda

## Item #2







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** March 22, 2024  
**Topic:** CalPERS Contract Amendment for Cost-of-Living Allowance Increase

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### Summary

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The Memorandums of Understanding dated January 1, 2024 between the District Board, Montecito Firefighter's Association and Members of Staff, approved an increase to the CalPERS cost-of-living allowance (COLA) from 2.0% to 3.0% effective May 1, 2024. A formal amendment to the existing contract between the District and CalPERS is required to authorize the benefit increase.

### Discussion

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CalPERS requires an actuarial valuation for each of the District's CalPERS pension plans to determine the approximate increase in future annual costs for the change to the COLA benefit. Included in the enclosed documents, are two pages from the each of the plans' actuarial valuation reports which summarize the pre-amendment and post-amendment contribution rates.

The increase in employer contributions is estimated at \$80,000 in future years based on the contribution rates provided in the CalPERS actuarial valuations. The following rates were provided for FY 2023-24:

	Safety	PEPRA Safety	Miscellaneous	PEPRA Miscellaneous
<b>Pre-Amendment</b>	26.11%	14.50%	19.99%	26.3%
<b>Post-Amendment</b>	27.17%	15.44%	20.69%	27.4%
<b>Rate Increase</b>	<b>1.06%</b>	<b>0.94%</b>	<b>0.7%</b>	<b>1.1%</b>

In addition to disclosing the future cost increase, CalPERS also requires that an actuary must be present at the public meeting if future costs exceed 0.5% of the annual costs of existing benefits. CalPERS actuary, Bill Karch, will be available by phone to respond to any Board questions.

### Documents

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**The following documents are provided for Board review and approval:**

1. Information Letter – Review only
2. Resolution of Intention – Board approval required
3. Amendment to Contract Exhibit – Review Section 11.k
4. Form CON 12, Certification of Governing Body's Action – Clerk of the Board signature required
5. Form CON 12AA, Certification of Compliance with GC 7507 – Fire Chief signature required
6. Amendment Actuarial Valuation Reports for the Safety, PEPRA Safety, Miscellaneous and PEPRA Miscellaneous Plans (pages 5 and 8 only)

**Conclusion**

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Staff recommends that the Board approve the Resolution of Intention giving notice of intention to approve an amendment to the District's CalPERS retirement contract.

**Strategic Plan Reference**

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Strategic Plan Goal #8, Ensure Financial Accountability & Transparency



## Attachment 1

Mr. David Neels  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Road  
Santa Barbara, CA 93108

CalPERS ID 1337420437

February 20, 2024

Dear Mr. Neels,

Thank you for contacting CalPERS regarding your retirement contract. Provided in my|CalPERS you will find the Resolution of Intention and Exhibit Amendment to Contract to provide Section 21335 (3% Annual Cost-of Living Allowance Increase) for service credit accumulated on and after the effective date of this amendment to contract for local miscellaneous members and local safety members.

Also provided are the following documents:

1. Form CON-12, Certification of Governing Body's Action.
2. Form CON-12AA, Certification of Compliance with Government Code Section 7507.
3. Instruction sheet for submission of Resolution of Intention documents and required certifications into my|CalPERS.

Any change in the employee or employer contribution rates will become effective as of the effective date of the contract amendment.

Effective January 1, 2009, Government Code Section 7507 requires the following:

- **Future annual costs** of the proposed contract amendment be made public at a public meeting at least two weeks prior to the adoption of the final **Resolution**.
- An actuary be present at the public meeting to provide information if future costs exceed  $\frac{1}{2}$  of 1% of the future annual costs of existing benefits.
- A local public agency's chief executive officer acknowledge in writing that he or she understands the current and future cost of the retirement benefit as determined by the actuary.
- Expansion of the definition of the term "future annual costs" to include "normal cost and any change in accrued liability".
- Adoption of the retirement benefit increase or change cannot be placed on the consent calendar.

The agency is to certify compliance on the enclosed Certification of Compliance with Government Code Section 7507 (form CON-12AA).

In summary, the following documents must be submitted through my|CalPERS before we can forward the actual contract and final documents necessary to complete the proposed amendment. PLEASE DO NOT HOLD THESE DOCUMENTS PENDING ADOPTION OF THE FINAL RESOLUTION

1. Resolution of Intention, certified copy.
2. Form CON-12, Certification of Governing Body's Action.
3. Form CON-12AA, Certification of Compliance with Government Code Section 7507.

If your agency adopts the Resolution of Intention on March 25, 2024, the earliest date the final Resolution may be adopted is April 14, 2024. There must be a 20 day period between the adoption of the Resolution of Intention and the adoption of the final Resolution pursuant to Government Code Section 20471. There are no exceptions to this law.

The effective date of this amendment cannot be earlier than the first day of a payroll period following the effective date of the final Resolution.

**Please do not retype the Amendment to Contract and/or agreement documents. Only documents provided by this office will be accepted. If you have any questions regarding any documents, please contact this office prior to presenting to your governing body for adoption. Another contract amendment cannot be started until this amendment is completed or cancelled.**

We are here to assist you. If you have any questions or would like additional information, please visit our website [www.calpers.ca.gov](http://www.calpers.ca.gov), or you may contact us toll free at **888 CalPERS** or (**888-225-7377**).

Sincerely,



Christopher Kell  
Pension Contracts Analyst  
Financial Office | Pension Contracts & Prefunding Programs Division

CK:em

Enclosures



**RESOLUTION OF INTENTION  
TO APPROVE AN AMENDMENT TO CONTRACT  
BETWEEN THE  
BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND THE  
BOARD OF DIRECTORS  
MONTECITO FIRE PROTECTION DISTRICT**

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide Section 21335 (3% Annual Cost-of Living Allowance Increase) for service credit accumulated on and after the effective date of this amendment to contract for local miscellaneous members and local safety members.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: \_\_\_\_\_  
Presiding Officer

Board President  
\_\_\_\_\_  
Title

March 22, 2024  
\_\_\_\_\_  
Date adopted and approved  
(Amendment)  
CON-302



**EXHIBIT**

California  
Public Employees' Retirement System



**AMENDMENT TO CONTRACT**

Between the  
**Board of Administration**  
**California Public Employees' Retirement System**  
and the  
**Board of Directors**  
**Montecito Fire Protection District**



The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 1, 1944, and witnessed July 11, 1944, and as amended effective October 1, 1951, March 1, 1958, June 1, 1958, February 1, 1960, July 1, 1961, February 1, 1969, November 1, 1972, October 1, 1973, August 1, 1977, February 16, 1978, January 15, 1980, June 1, 1981, October 16, 1982, October 16, 1984, December 16, 1986, October 1, 1988, October 16, 1990, September 1, 1991, January 1, 2001, May 1, 2001, October 1, 2001, July 1, 2002, December 1, 2012, January 1, 2017, July 1, 2017, and July 1, 2018, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 16 are hereby stricken from said contract as executed effective July 1, 2018, and hereby replaced by the following paragraphs numbered 1 through 16 inclusive:
  - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members, and age 57 for new local safety members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after July 1, 1944, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
  - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
  - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
  - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
  - a. Local Fire Fighters (herein referred to as local safety members);
  - b. Employees other than local safety members (herein referred to as local miscellaneous members).

5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
  - a. **POLICE OFFICERS.**
6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after July 1, 2002, shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after July 1, 2002, shall be determined in accordance with Section 21354.3 of said Retirement Law (3% at age 60 Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local safety member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a new local safety member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
11. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 21573 (Third Level of 1959 Survivor Benefits).
  - b. Sections 21624 and 21626 (Post-Retirement Survivor Allowance).
  - c. Section 21222.1 (One-Time 5% Increase - 1970). Legislation repealed said Section effective January 1, 1980.
  - d. Section 20965 (Credit for Unused Sick Leave).

- e. Section 21325 (One-Time 3% to 15% Increase For Local Safety Members Who Retired or Died Prior to January 1, 1974). Legislation repealed said Section effective January 1, 2002.
- f. Section 20042 (One-Year Final Compensation) for classic members only.
- g. Section 20692 (Employer Paid Member Contributions Converted to Payrate During the Final Compensation Period) for classic local miscellaneous members only.
- h. Section 21328 (One-Time 1% to 6% Increase For Local Miscellaneous Members Who Retired or Died Prior to January 1, 1998).
- i. Section 20516 (Employees Sharing Cost of Additional Benefits):

Section 21354.3 (3% @ 60 Full formula) effective July 1, 2002, for classic local miscellaneous members.

From and after July 1, 2002, and until January 1, 2017, the classic miscellaneous employees of Public Agency shall be assessed an additional 4.5% of their compensation for a total contribution rate of 12.5% pursuant to Government Code Section 20516.

Section 21363.1 (3% @ 55 Full formula) effective January 1, 2001, for classic local safety members.

From and after January 1, 2001, and until January 1, 2017, the classic fire employees of Public Agency shall be assessed an additional 4.5% of their compensation for a total contribution rate of 13.5% pursuant to Government Code Section 20516.

- j. Section 20516 (Employees Sharing Additional Cost):

From and after January 1, 2017, and until July 1, 2017, 6.5% for classic local miscellaneous members and classic local safety members.

From and after July 1, 2017, and until July 1, 2018, 8.5% for classic local miscellaneous members and classic local safety members.

From and after July 1, 2018, 10.5% for classic local miscellaneous members and classic local safety members.

The portion of the employer's contribution that the member agrees to contribute from his or her compensation, over and above the member's normal contribution ("Cost Sharing Percentage"), shall not exceed the Employer Normal Cost Rate, as that rate is defined in the CalPERS Actuarial Valuation for the relevant fiscal year. If the Cost Sharing Percentage will exceed the relevant Employer Normal Cost Rate, the Cost Sharing Percentage shall automatically be reduced to an amount equal to, and not to exceed, the Employer Normal Cost Rate for the relevant fiscal year.

k. Section 21335 (3% Cost-of-Living Allowance, base year 2022) for service credit accumulated on and after the effective date of this amendment to contract.

12. Public Agency, in accordance with Government Code Section 20834, shall not be considered an "employer" for purposes of the Public Employees' Retirement Law. Contributions of the Public Agency shall be fixed and determined as provided in Government Code Section 20834, and such contributions hereafter made shall be held by the Board as provided in Government Code Section 20834.
13. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.
14. Public Agency shall also contribute to said Retirement System as follows:
  - a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
  - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

- 15. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
- 16. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

BOARD OF ADMINISTRATORS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS  
MONTECITO FIRE PROTECTION  
DISTRICT

BY \_\_\_\_\_  
MELODY BEAVIDES, CHIEF  
PENSION, CONTRACTS AND PREFUNDING  
PROGRAMS DIVISION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
PRESIDING OFFICER

PLEASE DO NOT SIGN "EXHIBIT ONLY"

\_\_\_\_\_  
Witness Date

Attest: \_\_\_\_\_

\_\_\_\_\_  
Clerk

PLEASE DO NOT SIGN "EXHIBIT ONLY"



## Certification of Governing Body's Action

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the  
\_\_\_\_\_ of the  
Board of Directors  
(governing body)  
\_\_\_\_\_ of the  
Montecito Fire Protection District  
(public agency)

on March 22, 2024  
(date)

\_\_\_\_\_  
Clerk/Secretary

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Title



**Certification of Compliance with  
Government Code Section 7507**

By signing below, I hereby certify that in accordance with Section 7507 of the Government Code statements 1, 2, and 3 are true; and that statement 4 is applicable and is true if I have placed my initials beside the statement:

1. Services of an actuary were secured to provide a statement of the actuarial impact upon future annual costs before authorizing changes in retirement plan benefits.
2. The actuary prepared a statement of the actuarial impact of the proposed changes in benefits upon future annual costs, including normal cost and any additional accrued liability. The statement of the actuarial impact for the increase in benefits was made public on March 22, 2024 at a public meeting of the Board of Directors  
(date) (governing body)  
of the Montecito Fire Protection District  
(public agency)  
which is at least two weeks prior to the adoption of the final Resolution / Ordinance.
3. Adoption of the retirement benefit increase will not be placed on the consent calendar.
4. \_\_\_\_\_[INITIAL HERE IF THIS STATEMENT APPLIES]  
An actuary was present to provide information as needed at the public meeting at which the adoption of the benefit change was considered. (The presence of an actuary is required if future costs of the benefit changes exceed one half of one percent of the future annual costs of the existing benefits.)

\_\_\_\_\_  
Signature  
David Neels  
\_\_\_\_\_  
Print Name of Authorized Signer  
Fire Chief  
\_\_\_\_\_  
Title

Date March 22, 2024

## Required Contributions

This section details how the 3%, 4%, 5% COLA amendment would affect the contributions for the SAFETY PLAN of the MONTECITO FIRE PROTECTION DISTRICT should this amendment be adopted.

### Pre-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	26.11%	26.29%
<i>Plus</i>		
Required Payment on Amortization Bases	\$0	\$535,388
<i>Paid either as</i>		
1) Monthly Payment	\$0.00	\$44,615.67
<i>Or</i>		
2) Annual Prepayment Option*	\$0	\$518,064

### Post-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	27.17%	27.36%
<i>Plus</i>		
Required Payment on Amortization Bases	\$0	\$535,388
<i>Paid either as</i>		
1) Monthly Payment	\$0.00	\$44,615.67
<i>Or</i>		
2) Annual Prepayment Option*	\$0	\$518,064

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).

\* Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**).

For additional detail regarding the determination of the required contribution for PEPRA members, see the "PEPRA Member Contribution Rates" in the "Liabilities and Contributions" section. Required member contributions for Classic members can be found in Appendix B of the Section 2 report.

## Projected Employer Contributions

The tables below show projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2022-23 is assumed to be 6.80% per year, net of investment and administrative expenses. The projected normal cost percentages below reflect that the normal cost is expected to continue to decline over time as new employees are hired into lower cost benefit tiers. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

The first table matches the annual valuation and reflects projected costs if the proposed amendment is not adopted. The second table shows projected costs if the 3%, 4%, 5% COLA amendment is adopted. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

### Pre-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	26.29%	26.3%	26.3%	26.3%	26.3%	26.3%
UAL Payment	\$535,388	\$899,000	\$1,262,000	\$1,625,000	\$1,989,000	\$1,989,000

### Post-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	27.36%	27.4%	27.4%	27.4%	27.4%	27.4%
UAL Payment	\$535,388	\$899,000	\$1,262,000	\$1,625,000	\$1,989,000	\$1,989,000

For ongoing plans, investment gains and losses are amortized using a 5-year ramp up. For more information, please see "Amortization of Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the ramp up period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

## Required Contributions

This section details how the 3%, 4%, 5% COLA amendment would affect the contributions for the PEPRA SAFETY FIRE PLAN of the MONTECITO FIRE PROTECTION DISTRICT should this amendment be adopted.

### Pre-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	14.50%	14.72%
<i>Plus</i>		
Required Payment on Amortization Bases	\$1,772	\$13,649
<i>Paid either as</i>		
1) Monthly Payment	\$147.67	\$1,137.42
<i>Or</i>		
2) Annual Prepayment Option*	\$1,715	\$13,207
<b>Required PEPRA Member Contribution Rate</b>		<b>14.50%</b>

### Post-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	15.44%	15.12%
<i>Plus</i>		
Required Payment on Amortization Bases	\$1,772	\$13,649
<i>Paid either as</i>		
1) Monthly Payment	\$147.67	\$1,137.42
<i>Or</i>		
2) Annual Prepayment Option*	\$1,715	\$13,207
<b>Required PEPRA Member Contribution Rate</b>		<b>15.00%</b>

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).

\* Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**).

For additional detail regarding the determination of the required contribution for PEPRA members, see the "PEPRA Member Contribution Rates" in the "Liabilities and Contributions" section. Required member contributions for Classic members can be found in Appendix B of the Section 2 report.

## Projected Employer Contributions

The tables below show projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2022-23 is assumed to be 6.80% per year, net of investment and administrative expenses. The projected normal cost percentages below reflect that the normal cost is expected to continue to decline over time as new employees are hired into lower cost benefit tiers. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

The first table matches the annual valuation and reflects projected costs if the proposed amendment is not adopted. The second table shows projected costs if the 3%, 4%, 5% COLA amendment is adopted. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

### Pre-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	14.72%	14.7%	14.7%	14.7%	14.7%	14.7%
UAL Payment	\$13,649	\$22,000	\$30,000	\$38,000	\$44,000	\$44,000

### Post-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	15.12%	15.1%	15.1%	15.1%	15.1%	15.1%
UAL Payment	\$13,649	\$22,000	\$30,000	\$38,000	\$44,000	\$44,000

For ongoing plans, investment gains and losses are amortized using a 5-year ramp up. For more information, please see "Amortization of Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the ramp up period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

## Required Contributions

This section details how the 3%, 4%, 5% COLA amendment would affect the contributions for the MISCELLANEOUS PLAN of the MONTECITO FIRE PROTECTION DISTRICT should this amendment be adopted.

### Pre-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
<b>Employer Normal Cost Rate</b>	<b>19.90%</b>	<b>19.99%</b>
<i>Plus</i>		
<b>Required Payment on Amortization Bases</b>	<b>\$0</b>	<b>\$43,729</b>
<i>Paid either as</i>		
<b>1) Monthly Payment</b>	<b>\$0.00</b>	<b>\$3,644.08</b>
<i>Or</i>		
<b>2) Annual Prepayment Option*</b>	<b>\$0</b>	<b>\$42,314</b>

### Post-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
<b>Employer Normal Cost Rate</b>	<b>20.60%</b>	<b>20.69%</b>
<i>Plus</i>		
<b>Required Payment on Amortization Bases</b>	<b>\$0</b>	<b>\$43,729</b>
<i>Paid either as</i>		
<b>1) Monthly Payment</b>	<b>\$0.00</b>	<b>\$3,644.08</b>
<i>Or</i>		
<b>2) Annual Prepayment Option*</b>	<b>\$0</b>	<b>\$42,314</b>

*The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).*

*\* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).*

*For additional detail regarding the determination of the required contribution for PEPRA members, see the "PEPRA Member Contribution Rates" in the "Liabilities and Contributions" section. Required member contributions for Classic members can be found in Appendix B of the Section 2 report.*

## Projected Employer Contributions

The tables below show projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2022-23 is assumed to be 6.80% per year, net of investment and administrative expenses. The projected normal cost percentages below reflect that the normal cost is expected to continue to decline over time as new employees are hired into lower cost benefit tiers. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

The first table matches the annual valuation and reflects projected costs if the proposed amendment is not adopted. The second table shows projected costs if the 3%, 4%, 5% COLA amendment is adopted. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

### Pre-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	19.99%	20.0%	20.0%	20.0%	20.0%	20.0%
UAL Payment	\$43,729	\$73,000	\$101,000	\$130,000	\$159,000	\$159,000

### Post-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	20.69%	20.7%	20.7%	20.7%	20.7%	20.7%
UAL Payment	\$43,729	\$73,000	\$101,000	\$130,000	\$159,000	\$159,000

For ongoing plans, investment gains and losses are amortized using a 5-year ramp up. For more information, please see "Amortization of Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the ramp up period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

# Required Contributions

This section details how the 3%, 4%, 5% COLA amendment would affect the contributions for the PEPRA MISCELLANEOUS PLAN of the MONTECITO FIRE PROTECTION DISTRICT should this amendment be adopted.

## Pre-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	8.00%	8.18%
<i>Plus</i>		
Required Payment on Amortization Bases	\$629	\$922
<i>Paid either as</i>		
1) Monthly Payment	\$52.42	\$76.83
<i>Or</i>		
2) Annual Prepayment Option*	\$609	\$892
<b>Required PEPRA Member Contribution Rate</b>		<b>8.25%</b>

## Post-Amendment

Required Employer Contribution	Fiscal Year 2023-24	Fiscal Year 2024-25
Employer Normal Cost Rate	8.48%	8.63%
<i>Plus</i>		
Required Payment on Amortization Bases	\$629	\$922
<i>Paid either as</i>		
1) Monthly Payment	\$52.42	\$76.83
<i>Or</i>		
2) Annual Prepayment Option*	\$609	\$892
<b>Required PEPRA Member Contribution Rate</b>		<b>8.25%</b>

*The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).*

*\* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).*

*For additional detail regarding the determination of the required contribution for PEPRA members, see the "PEPRA Member Contribution Rates" in the "Liabilities and Contributions" section. Required member contributions for Classic members can be found in Appendix B of the Section 2 report.*



## Projected Employer Contributions

The tables below show projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2022-23 is assumed to be 6.80% per year, net of investment and administrative expenses. The projected normal cost percentages below reflect that the normal cost is expected to continue to decline over time as new employees are hired into lower cost benefit tiers. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

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### Pre-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	8.18%	8.2%	8.2%	8.2%	8.2%	8.2%
UAL Payment	\$922	\$1,100	\$1,300	\$1,500	\$1,100	\$1,100

### Post-Amendment

	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2022-23 and Beyond)				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Normal Cost %	8.63%	8.6%	8.6%	8.6%	8.6%	8.6%
UAL Payment	\$922	\$1,100	\$1,300	\$1,500	\$1,100	\$1,100

For ongoing plans, investment gains and losses are amortized using a 5-year ramp up. For more information, please see "Amortization of Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the ramp up period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.



# Agenda

## Item #3





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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief  
**Date:** March 22, 2024  
**Topic:** 2023 Annual Report

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### Summary

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We are proud to present the 2023 Annual Report.

### Discussion

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The 2023 Annual Report captures the organizations accomplishments in the previous year. It consists of an overview, identification of the Board of Directors, an organization chart, Fire Chief's message, Operations Report, Fire Prevention Report, Financial Status Report, and a summary of our community engagement the past year. The Report will be published to our website and social media.

### Conclusion

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Staff recommends that the Board receive and file the 2023 Annual Report.

### Attachments

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1. 2023 Annual Report

### Strategic Plan Reference

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Strategic Plan Goal #3, Achieve Excellence in Community Service  
Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

# MONTECITO FIRE PROTECTION DISTRICT

## 2023 ANNUAL REPORT



PHOTO BY MIGUEL FAIRBANKS PHOTOGRAPHY

### DISTRICT OVERVIEW

Board of Directors &  
Organization

### CHIEF'S MESSAGE

2023 In Review & Looking Ahead

### OPERATIONS REPORT

Incidents, Responses &  
Training

### PREVENTION REPORT

Projects & Accomplishments

### COMMUNITY ENGAGEMENT

Education & Connection

### FINANCIAL STATUS

Revenues & Expenditures



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Prevention Report.....	28-36
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# DISTRICT OVERVIEW

The Montecito Fire Protection District is an independent service district that provides fire, rescue and emergency services to the Montecito community.

The District is approximately 21.7 square miles in size and serves about 9,000 residents. The Montecito Fire Protection District is funded by a portion of general property tax revenue collected within district boundaries, which covers the costs of all services. We are governed by a five-member Board of Directors who are elected by public vote, each serving four-year terms.

## STATIONS

- Station 91- 595 San Ysidro Road
- Station 92 - 2300 Sycamore Canyon Road

Our fleet includes structural and wildland fire apparatus, paramedic squad, ambulance, specialized Urban Search & Rescue vehicle, a mechanic's support vehicle and Battalion Chief vehicles.

Our South Coast Dispatch Center is located at Station 91 and provides dispatch services for the Carpinteria-Summerland Fire Protection District and Montecito Fire Protection District.

## PERSONNEL & SERVICES

Our organization is comprised of 47 employees who work together to serve the Montecito community.

Our skilled personnel train throughout the year, often receiving specialty certifications that qualify them for specific roles serving on Incident Management Teams locally, and on state and federal incidents. These qualifications and skillsets enhance the capability and experience of our staff while building goodwill and reciprocity with other departments.

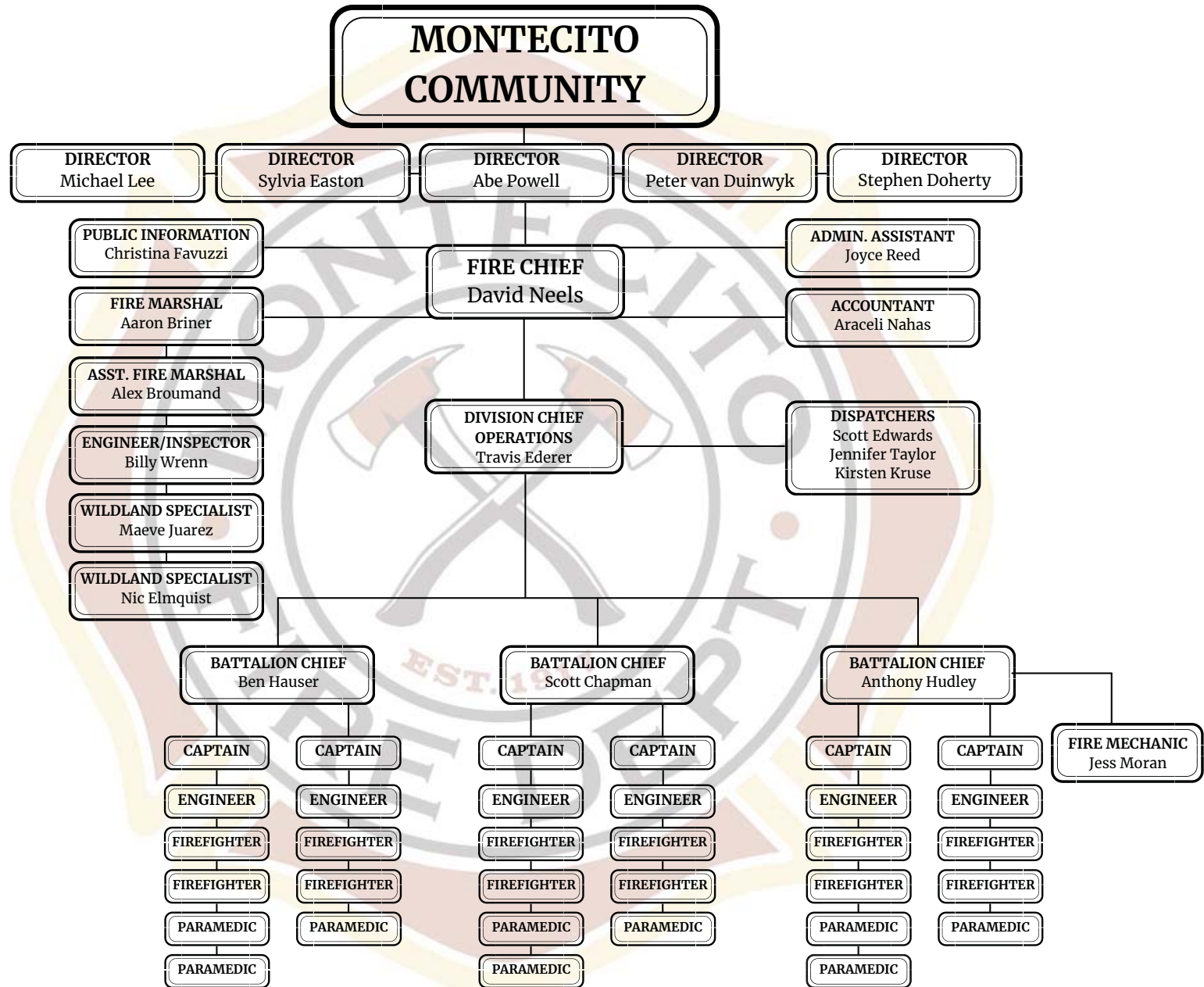
Here are some of the important emergency services your fire department is trained and equipped to perform:

- STRUCTURAL FIRE PROTECTION
- WILDLAND FIRE PROTECTION
- PARAMEDIC SERVICES
- VEHICLE ACCIDENTS & FIRES
- HAZARDOUS MATERIALS MITIGATION
- TRENCH RESCUE
- CONFINED SPACE RESCUE
- BUILDING COLLAPSE RESCUE
- TRAIL RESCUE
- TECHNICAL ROPE RESCUE
- SWIFT WATER RESCUE





# ORGANIZATION



# ORGANIZATION

## MONTECITO FIRE PROTECTION DISTRICT

### STAFF PERSONNEL

*FRONT ROW, left to right*

**Joyce Reed,**  
Administrative Assistant  
**Travis Ederer,**  
Division Chief of Operations  
**David Neels,**  
Fire Chief  
**Aaron Briner,**  
Fire Marshal  
**Christina Atchison,**  
Public Information Officer  
**Araceli Nahas,**  
District Accountant

*BACK ROW, left to right*

**Billy Wrenn,**  
Engineer/Inspector  
**Nic Elmquist,**  
Wildland Fire Specialist  
**Jess Moran,**  
Fire Mechanic  
**Alex Broumand,**  
Assistant Fire Marshal  
**Maeve Juarez,**  
Wildland Fire Specialist



# ORGANIZATION

## MONTECITO FIRE PROTECTION DISTRICT

### CHIEF OFFICERS

*left to right*

**Scott Chapman,**

B Shift Battalion Chief

**Ben Hauser,**

A Shift Battalion Chief

**Travis Ederer,**

Division Chief of Operations

**David Neels,**

Fire Chief

**Anthony Hudley,**

C Shift Battalion Chief

**Aaron Briner,**

Fire Marshal/Battalion Chief



# CHIEF'S MESSAGE



## 2023 IN REVIEW & LOOKING AHEAD

It is a true honor and privilege for the members of the Montecito Fire Protection District to serve the residents of our community, and we are pleased to share our 2023 Annual Report with you. This report serves as a comprehensive overview of our department's achievements and ongoing commitment to ensuring the safety and well-being of our community. As Fire Chief, I work closely with our highly trained and dedicated group of men and women as we are guided by the principles of our Mission Statement: *The Montecito Fire Protection District is a progressive organization committed to the protection of people, property, and the environment. As part of the community, we exist to provide professional and timely service through preparation for, response to, and recovery from emergencies.*

Our personnel pride themselves on delivering high-quality 911 response to emergencies and other calls for service. This is accomplished through a multifaceted approach of effective dispatch, a robust and skilled response force, paramedics who offer a high level of care to patients, and a well-maintained fleet of apparatus and support vehicles. Our Prevention Bureau works with developers and contractors to ensure that life safety remains the top priority for all construction and development projects, fuel reduction programs continue to expand to reduce our risk of wildfire, and our staff works closely with property owners to maintain excellent defensible space and safeguard their properties with home hardening improvements. Additionally, our administrative staff ensures financial accountability and responsibility remain a benchmark of our operations, and our public messaging empowers and educates our community with the information needed before, during, and after an emergency. We are also continually grateful to our Board of Directors for their continued oversight and guidance.

As we move into 2024, our focus remains on continuous improvement and service delivery to our community. We will explore innovative technologies in the response to fire and emergency medical services, enhance community partnerships in emergency preparedness, and reinforce our commitment to professional development. Moreover, we will actively seek feedback from the community to better understand their evolving needs and expectations. It is through collaboration and shared responsibility that we can create a safer, more resilient Montecito for every community member.

A blue ink signature of David Neels, the Fire Chief.

David Neels  
Fire Chief

# BOARD OF DIRECTORS

## MONTECITO FIRE PROTECTION DISTRICT

The Board of Directors is responsible for governing the Montecito Fire Protection District. The Board consists of five members, each of whom serves a four-year term.



**STEPHEN DOUGHERTY, SYLVIA EASTON, JOHN ABRAHAM POWELL, PETER VAN DUINWYK, MIKE LEE**

**Peter van Duinwyk - President**  
Term of Office: 11/8/2022 - 12/4/2026

**Michael Lee - Vice President**  
Term of Office: 11/3/2020 - 12/6/2024

**Sylvia Easton - Secretary**  
Term of Office: 11/3/2020 - 12/6/2024

**John Abraham Powell - Member**  
Term of Office: 11/3/2020 - 12/6/2024

**Stephen Dougherty - Member**  
Term of Office: 11/8/2022 - 12/4/2026

# MISSION, VISION, VALUES

## Mission

*The Montecito Fire Protection District is a progressive organization committed to the protection of people, property, and the environment. As part of the community, we exist to provide professional and timely service through preparation for, response to, and recovery from emergencies.*

---

## Vision

- We will serve our whole community with an innovative approach to preparedness, response, and recovery.
  - We will enhance our relationships through collaboration to resolve all challenges our community may face.
  - We will lean forward with intent in the pursuit of advancing technology and industry best practices.
  - We will develop exceptional leaders in our organization supported by a culture of empowerment.
  - We will enhance mental, physical, and spiritual health within our organization.
- 

## Values

### *We value community through:*

- Respect
- Relationships
- Approachability
- Public outreach
- Transparency

### *We value service through:*

- Commitment to excellence
- Competence
- Preparedness
- Collaboration
- Integrity
- Professionalism

### *We value our people through:*

- Our culture of empowerment
- Mental, physical, and spiritual health
- Personal and professional experience
- Training and education

# OPERATIONS REPORT

## INCIDENTS, RESPONSES & TRAININGS



# OPERATIONS REPORT

## INCIDENTS & RESPONSES

Montecito Fire utilizes the following National Fire Incident Reporting System's (NFIRS) incident typing categories to organize response data:

### FIRE

Structure fire, vehicle fire, vegetation fire, other fire categories

### RESCUE & EMERGENCY MEDICAL SERVICE

EMS, medical assist, lock-in, search for lost person, extrication, water and ice-related rescue, standby

### HAZARDOUS CONDITION

Combustible/flammable spills and leaks, chemical release, electrical wiring/equipment problem, vehicle accident debris removal, attempted burning, overpressure rupture, explosion, overheat (no fire)

### SERVICE CALL

Person in distress, water problem, smoke/odor problem, animal rescue, public service assist, unauthorized burning, cover assignment, severe weather and natural disaster, special incident type

### GOOD INTENT CALL

Dispatched and cancelled enroute, no emergency found, controlled burning, steam mistaken for smoke, EMS call where party has been transported

### FALSE ALARM

System or detector malfunction, unintentional system activation, sprinkler activation

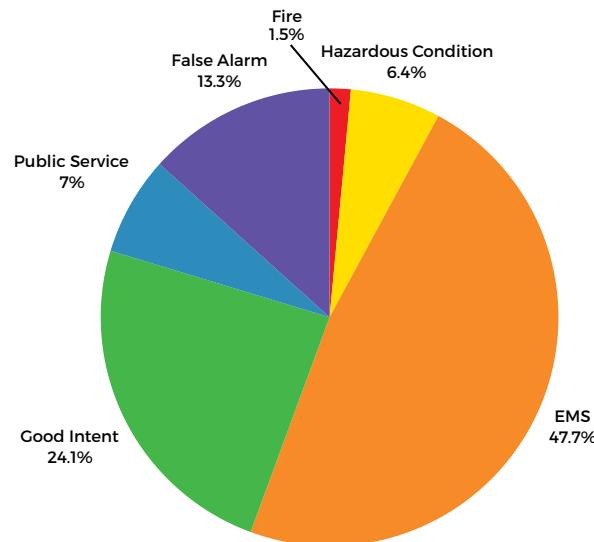
### RESPONSES BY CATEGORY

Fire	26
Hazardous Condition	112
EMS	834
Good Intent	421
Public Service	122
False Alarm	223
<b>Total Calls for Service</b>	<b>1,738</b>

### TOTAL CALLS PER YEAR

2023	1,738
2022	1,529
2021	1,539
2020	1,426
2019	1,340

### RESPONSES BY PERCENTAGE





# OPERATIONS REPORT

## EMERGENCY RESPONSE IN 7 MINUTES OR LESS

### Board Policy:

**Total Response Time of 7:00 minutes,  
90% of the time**

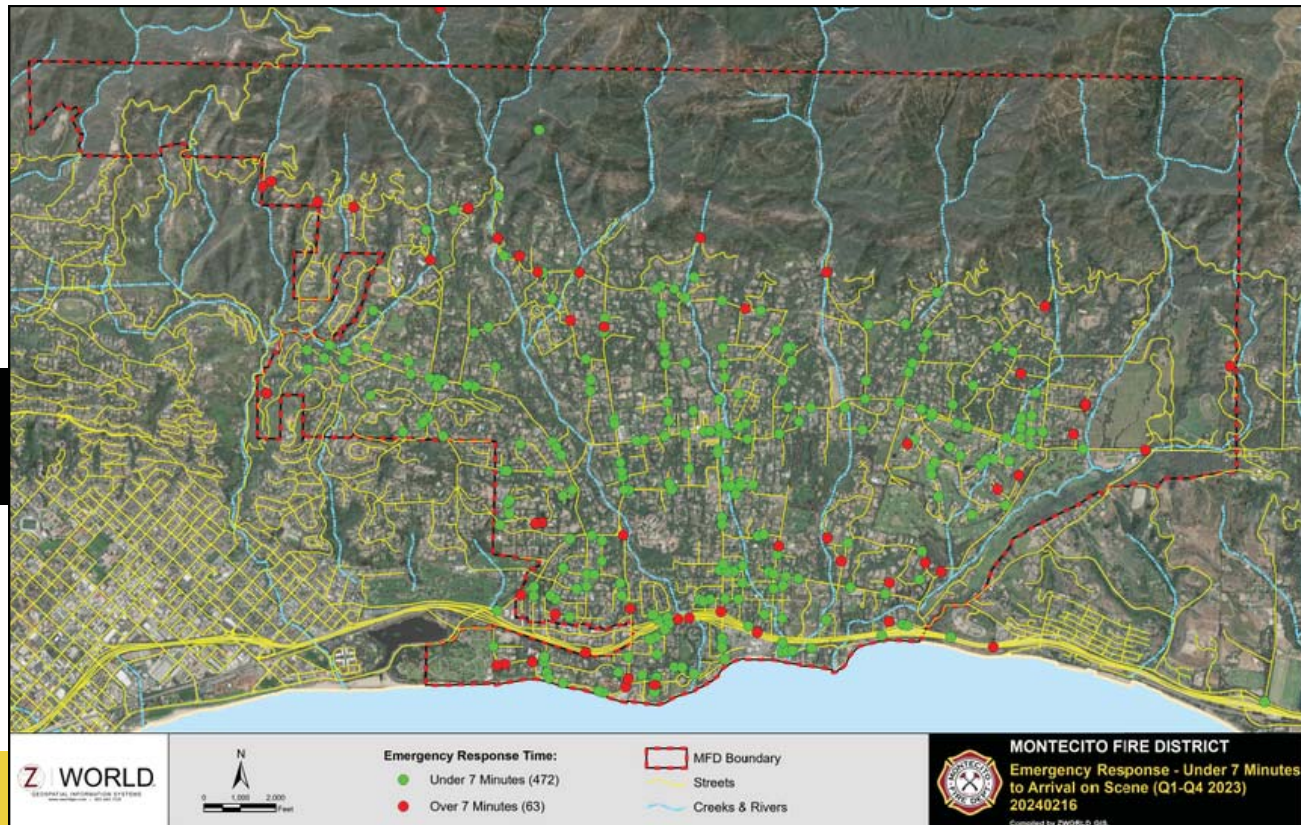
Total Response Time =  
Call Processing + Turnout Time + Drive Time  
(1:00)                      (2:00)                      (4:00)

**TOTAL EMERGENCY CALLS IN  
MONTECITO FIRE DISTRICT = 539**

Total Response Time  $\geq$  7:00 = 67 Calls = 12%

Total Response Time  $\leq$  7:00 = 472 Calls = 88%

**7:00 minutes or less, 88% of the time for  
Emergency Response in 2023**



# OPERATIONS REPORT

## SOUTH COAST DISPATCH

### SOUTH COAST DISPATCH IN 2023

In 2023, our Dispatchers and Dispatch Cadre answered both emergency and business calls for service from South Coast Dispatch.

Our personnel effectively dispatched and tracked resources for a total of 4,067 incidents for both the Carpinteria-Summerland and Montecito Fire Protection Districts.



South Coast Dispatch dispatched and tracked

# 4,067

incidents for both Carpinteria-Summerland and Montecito Fire Protection Districts in 2023

### REGIONAL FIRE COMMUNICATIONS CENTER

In April 2023, an official groundbreaking ceremony was held for the Regional Fire Communications Center. The RFCC will streamline the dispatch process for all of the Santa Barbara County Operational Area and expand the Joint Information Center and Call Center in the Office of Emergency Management. The RFCC is expected to be completed and operational in the fall of 2024 and South Coast Dispatch will merge in January 2025.



# OPERATIONS REPORT

## UPSTAFFING

### STATION 90

The Montecito Fire Department temporarily placed a Type 6 engine into service on the southern end of the Fire District to ensure adequate emergency response times in light of ongoing Highway 101 roadwork and ancillary construction projects in the area. Construction on Highway 101, closure of the San Ysidro Road overcrossing, and other ancillary construction projects in the area posed delays to our emergency response capabilities.

Engine 691, as well as a temporary housing unit for the two firefighters staffing the engine, were stationed in a parking lot along Hill Road adjacent to the Biltmore property. We are greatly appreciative of Ty Warner for facilitating the opportunity to station this engine in an area of our community that was a challenge to access from June 14 to August 22 due to the numerous construction projects.

The necessity for this unique, temporary station south of Highway 101 proved itself more than 53 times over. Engine 691 was able to provide a timely response to a wide variety of calls on the southside of Montecito including medical aids involving advanced life support, traffic collisions and fire activity along the railroad corridor and enhanced response to structure fires.



# OPERATIONS REPORT

## MUTUAL AID RESPONSES

### MUTUAL AID

In 2023, Montecito Fire responded to incidents across California and the western United States.

Sending our members out on these regional assignments allows them to assist other communities in need. Through these diverse assignments our personnel gain qualifications in a myriad of specialties, improving their overall understanding of the complexities in our mission relating to preparation, response, and recovery. This knowledge is immediately applicable to incidents within our district and operational area.

- CHILCOOT FIRE - OR
- QUARTZ RIDGE FIRE - CO
- SLO COUNTY SAR
- BONNY FIRE
- LPF FIRE SUPPORT
- HAPPY CAMP COMPLEX
- ONCC SUPPORT
- PLANT FIRE
- RABBIT FIRE
- SMITH RIVER COMPLEX
- SOUTH FORK COMPLEX
- OES PREPOSITION XSB
- SRF LIGHTNING COMPLEX
- QUARRY FIRE
- YORK FIRE



# OPERATIONS REPORT

## TRAINING & PROFESSIONAL DEVELOPMENT

### TRAINING

In 2023, Montecito Fire personnel and Board Members logged **11,900** training hours.

Our average is **330 hours of training per person** in the ranks of Firefighter, Firefighter Paramedic, Engineer, Captain and Battalion Chief.

Our department was fortunate to recognize the California Incident Command Certification System (CICCS) qualifications of several of our members in 2023. We recognize their completion of training task books and significant time spent on incidents to gain experience and expertise in specific disciplines.

# 11,900

Training Hours in 2023

### PERSONNEL WHO COMPLETED TRAINING TASK BOOKS IN 2023

**Shaun Davis:** Safety Officer, FireLine (SOFR)

**Jess Moran:** Equipment Manager (EQPM)

**Araceli Nahas:** Status/Check-in Recorder (SCKN);  
Resource Unit Leader (RESL)

### STAFF RIDES

In 2023, Montecito Fire Department personnel attended the Esperanza and Gettysburg Staff Rides. In the fire service, a staff ride is a study of a past wildland fire, often examining why fatalities occurred, honoring the lives lost, and discussing the strategies and tactics employed during the incident. These experiences develop leadership, awareness, and decision making.



Montecito Fire Captain Shaun Davis and Division Chief of Operations Travis Ederer attended L580 - Leadership Is Action class in Gettysburg, PA.

# OPERATIONS REPORT

## TRAINING OPPORTUNITIES

### TRAINING AT ACQUIRED STRUCTURES

In April, Montecito Fire participated in structure fire training at a residence in neighboring Summerland. Firefighters had the opportunity to train on various structure fire evolutions alongside our partners from Carpinteria-Summerland Fire Protection District. The single-family residence in Summerland served as an excellent training ground for our crews.

We are extremely grateful for the opportunity to train at structures within our community when they are slated for demolition or remodel. Many thanks to the Prevention Bureau for their assistance in acquiring structures for training.



### WILDLAND FIRE TRAINING

In the spring, all Montecito firefighters completed Wildland Fire Safety Refresher Training, referred to as RT 130. The annual training includes a review of the previous year's fire season, projections for the upcoming fire year, analysis of fatality fires and physical testing to ensure firefighters are prepared for the rigors of wildland firefighting.

In Montecito, we have the opportunity to utilize the local trail network as our training ground. Firefighters hiked the Buena Vista Trail and completed drills, including deploying practice fire shelters and executing progressive hose lays. This training prepares our personnel for the critical and challenging realities of today's wildfires.

# OPERATIONS REPORT

## NOTEWORTHY INCIDENTS

### WINTER STORMS

In January, a series of significant storms moved through southern Santa Barbara County causing extreme saturation of our mountains and foothills, subsequently creating a serious risk for flooding and debris flow. Storms on January 4 and 9 prompted us to evacuate members of our community. The district suffered serious impacts including road washouts, debris-laden flooding and landslides.

On March 13, another significant storm moved through Santa Barbara County. An evacuation warning for areas identified on the Storm Impact Consideration Map was issued on the evening of March 13 and upgraded to an evacuation order the following morning. By the evening of March 14 all residents were allowed to return home. Storm impacts across the district included many downed trees and lines, roadway flooding and minor slides.

On March 21, a large Torrey Pine fell onto a residence on Pomar Lane. The tree fell onto the home's living room where the family was sitting at the time. Fortunately, no one was injured. The structure suffered significant damage. Montecito firefighters shored up the structure to provide temporary stability.

Saturated root systems and drought-stressed trees led to numerous downed tree issues across the district.



# OPERATIONS REPORT

## NOTEWORTHY INCIDENTS

### WINTER STORMS PREPAREDNESS

Ahead of the 2023/2024 rain season, we transitioned from providing plastic bags to burlap bags at our sandbag filling station at Lower Manning Park. This environmentally conscious change was made possible through a partnership between the Montecito Fire Department's Board of Directors and local, non-profit organization Heal the Ocean.

As part of standard operating procedures, Montecito Fire provides a sandbag filling station ahead of rain events at Lower Manning Park to assist community members with preparing their properties for potential flooding impacts. However, the use of plastic bags for filling sandbags poses hazards to the environment.

Following the 2022/2023 rain season, the Montecito Fire Protection District Board of Directors requested that future activations of the sandbag filling station be supplied with burlap bags and to discontinue use of plastic bags once the stock of them is exhausted.

The change from plastic to burlap costs the Fire District about \$1 more per bag. Heal the Ocean generously offered to reimburse the Fire District for the first 3,000 burlap bags as part of the organization's longstanding efforts to reduce pollution along the Santa Barbara County coastline.

Going forward, Montecito Fire Protection District will fund the purchase of burlap bags as a permanent commitment to being environmentally responsible.





# OPERATIONS REPORT

## NOTEWORTHY INCIDENTS

### PICACHO LANE STRUCTURE FIRE

Montecito Fire responded to a reported structure fire on the 900 block of Picacho Lane at 4:56 p.m. on January 27. Upon arrival, Montecito firefighters saw light smoke coming from the garage. The fire was contained to the garage and knocked down within 10 minutes of firefighters arriving on scene. One adult male was taken to the hospital by paramedics for smoke inhalation.

Approximately 25 firefighters responded to the incident from Montecito Fire, Carpinteria-Summerland Fire and Santa Barbara City Fire.



# OPERATIONS REPORT

## NOTEWORTHY INCIDENTS

### TRAIL RESCUES

Montecito Fire responded to numerous trail rescues in 2023. Notably, on May 13, firefighters were dispatched to the Romero Canyon Trail where a 26-year-old woman was hiking with her dog when she was bitten by a rattlesnake on her foot. Santa Barbara County's Air Support Unit hoisted the hiker out and Montecito firefighters hiked down with the patient's dog and turned it over to Santa Barbara County Animal Services who later reunited the pair.

On June 10, Montecito firefighters responded to the Cold Springs Trail to assist an injured 19-year-old female who was about two miles up the trail in the area of Tangerine Falls when she slipped and fell. Rain created slippery conditions along the rocky trail.

When responding to calls for service on our local trails, we are grateful to often be assisted by Santa Barbara County Fire Department, Santa Barbara County Search and Rescue and U.S. Forest Service - Los Padres National Forest.



# OPERATIONS REPORT

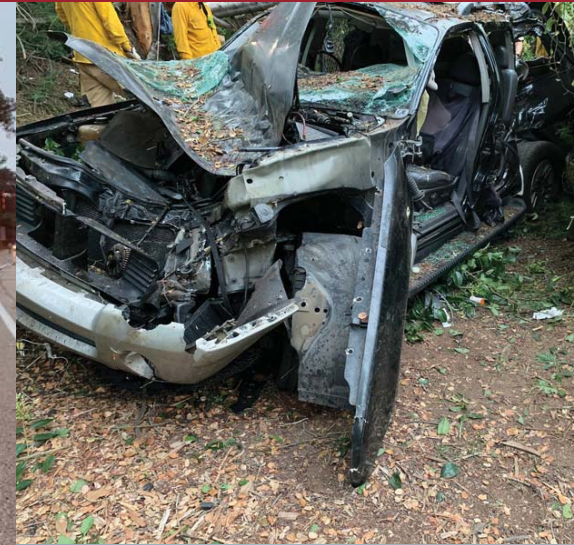
## NOTEWORTHY INCIDENTS

### HIGHWAY 101 INCIDENTS

At 3:10 a.m. on August 13, Montecito Fire responded to a traffic collision on Highway 101 southbound just north of the Olive Mill offramp. Two vehicles were involved. One vehicle went down an embankment off the highway. Of the two people in that SUV, one suffered major injuries and required extrication. Sadly, the other person was ejected and died as a result of the crash. Three people in the other involved vehicle suffered minor injuries. All patients were transported to the hospital by ambulance.

On September 16, Montecito Fire and Carpinteria-Summerland Fire responded to a bus fire on Highway 101 southbound near the Sheffield Drive exit. The driver of a tour bus noticed something was wrong with the vehicle, pulled over, and evacuated the approximately 30 passengers and their luggage. The engine compartment of the bus caught fire and was fully engulfed. Firefighters knocked down the flames within minutes of arriving on scene. No one was injured. The bus closed one lane of traffic on Highway 101 for several hours until a heavy wrecker could remove it.

When responding to incidents on Highway 101 during the ongoing construction, we are especially thankful for the strong partnerships and collaboration we share with Carpinteria-Summerland Fire, Santa Barbara City Fire, AMR, CHP, and Santa Barbara County Sheriff's Office.



# OPERATIONS REPORT

## PERSONNEL UPDATES

### RETIREMENTS & APPOINTMENTS

On March 31, Chief Kevin Taylor officially retired after 35 years of service and more than eight years with Montecito Fire. He began his career in 1987 as a seasonal firefighter with the California Department of Forestry and Fire Protection. He later became an EMT, attended paramedic school at Stanford University and completed the fire academy at Allan Hancock College. In 1991, he was hired in his hometown of Paso Robles as a firefighter/paramedic and spent 24 years there promoting through the ranks to fire captain/paramedic and battalion chief.

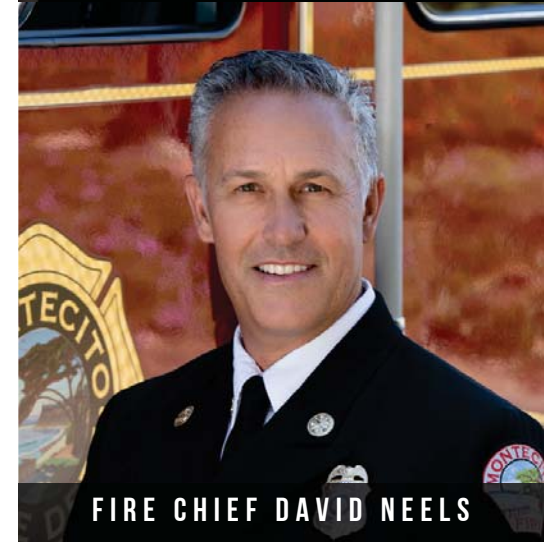
In February 2015, Chief Taylor joined Montecito Fire Department as Division Chief of Operations. On June 24, 2019, our Board of Directors promoted him to Fire Chief. He championed a culture of empowerment within our fire department by encouraging and supporting personal and professional development for every member of the organization to prepare confident and capable leaders for the future of Montecito Fire.

Our Board of Directors selected Division Chief of Operations, David Neels, as Chief Taylor's successor. Chief Taylor and Chief Neels worked closely to ensure a smooth transition. Chief Neels was appointed Fire Chief effective April 1, 2023.

Chief Neels began his firefighting career in 1989 in San Luis Obispo County while earning his bachelor's degree in agricultural engineering from Cal Poly San Luis Obispo. In 1998, he joined Santa Barbara County Fire Department as a firefighter paramedic. During his 21 years with Santa Barbara County Fire Department, he progressed through the ranks to engineer, captain and battalion chief. In November 2019, he joined Montecito Fire Department as a battalion chief. He was promoted to Division Chief of Operations in January 2021. Neels has worked with state Incident Management Teams for over 15 years, responding to major emergencies across the Western United States. In addition to his role as Montecito Fire Chief, he currently serves as an Incident Commander for the Santa Barbara County Type 3 Incident Management Team.



FIRE CHIEF KEVIN TAYLOR



FIRE CHIEF DAVID NEELS

# OPERATIONS REPORT

## PERSONNEL UPDATES

### PROMOTIONAL CEREMONY

In April, we celebrated the promotions of six of our members whose new positions became effective between January and May of 2023. We recognized three newly appointed engineers, a captain, a battalion chief and our division chief of operations.

We also honored the exceptional actions of Fire Mechanic Jess Moran who repaired critical radio infrastructure following the damaging January storms.



**FIRE MECHANIC JESS MORAN**



**ENGINEER DAVE JOHNSON**



**CAPTAIN LUCAS GRANT**



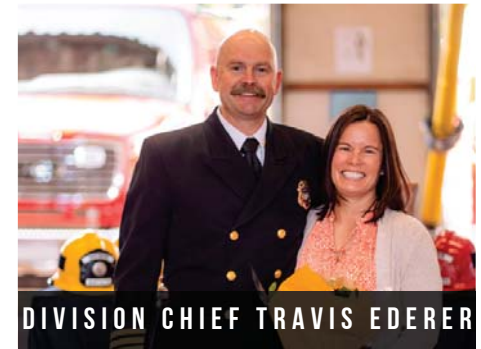
**ENGINEER DANIEL ARNOLD**



**BATTALION CHIEF BEN HAUSER**



**ENGINEER NICK EUBANK**



**DIVISION CHIEF TRAVIS EDERER**

# OPERATIONS REPORT

## 2023 STAFFING

### A SHIFT

**Battalion Chief**  
Ben Hauser

**Captains**  
Jeff Villarreal  
Lucas Grant

**Engineers**  
Eric Klemowicz  
Daniel Arnold

**Firefighter/Paramedics**  
Garet Blake  
Brandon Bennewate

**Firefighters**  
Dustin Barthel  
Patrick Ruiz  
Jess Gilkey  
John Weber

**Dispatcher**  
Kirsten Kruse



# OPERATIONS REPORT

## 2023 STAFFING

### **B SHIFT**

**Battalion Chief**  
Scott Chapman

**Captains**  
Jordan Zeitsoff  
Robert Galbraith

**Engineers**  
Rodney Walkup  
David Johnson

**Firefighter/Paramedics**  
Ryland McCracken  
Shawn Whilt  
Kevin French

**Firefighters**  
Steve Cochran  
Charles Spencer  
Tyler McManigal

**Dispatcher**  
Jennifer Taylor



# OPERATIONS REPORT

## 2023 STAFFING

### C SHIFT

Battalion Chief  
Anthony Hudley

Captains  
Evan Skei  
Shaun Davis

Engineers  
Loren Bass  
Nicholas Eubank

Firefighter/Paramedics  
Andrew Rupp  
Trevor Burch  
Jared Gamm

Firefighters  
Evan Hamaker  
Jered Walberg  
Justin Pickens

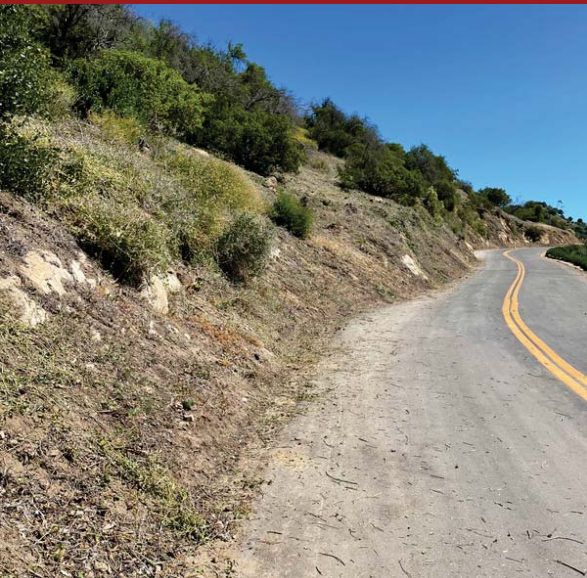
Dispatcher  
Scott Edwards





# PREVENTION REPORT

## PROJECTS & ACCOMPLISHMENTS



# PREVENTION REPORT

## MONTECITO FIRE PROTECTION DISTRICT

### PREVENTION BUREAU

*left to right*  
Engineer/Inspector  
Billy Wrenn

Wildland Fire Specialist  
Nic Elmquist

Fire Marshal  
Aaron Briner

Wildland Fire Specialist  
Maeve Juarez

Assistant Fire Marshal  
Alex Broumand



# PREVENTION REPORT

## VEGETATION MANAGEMENT PROJECTS

### NEIGHBORHOOD CHIPPING

- 50 days
- 215 participants
- 136 tons of vegetation removed

### NEIGHBORHOOD TAG & TRIM

- 10 days
- 10 miles of roads completed
- 18 tons of vegetation removed

### FUEL TREATMENT NETWORK

- 30 days
- 105 tons of vegetation removed

### DEAD TREE REMOVAL

- 28 dead trees
- 90 tons of vegetation removed

### ROADSIDE WEED ABATEMENT

- 69 days (vs. 36 in 2022)
- 23 miles of roads and trailheads completed

### GRAZING

- 45 days
- 30 acres treated



**232**

Days of Vegetation Management Projects across the District

**349**

Tons of Vegetation Removed from Very High Fire Severity Areas

**\$455,000**

Total Cost to Implement Vegetation Management Projects

**\$120,000**

Funded by California Climate Investment Fire Prevention Project

# PREVENTION REPORT

## DEFENSIBLE SPACE & HOME HARDENING PROJECTS

### NEIGHBORHOOD CHIPPING

Now approaching 15 years running, the Neighborhood Chipping Program asks residents to cut down overgrown vegetation within 100 feet of their homes and pile it on their curb to be chipped and hauled to a recycling center. Our contractor devoted 50 days of hard work to chip hundreds of piles of vegetation and haul away 136 tons of chipped material out of Montecito.

In 2023, Montecito Fire offered the program to approximately 1,631 residences in 10 neighborhoods within the fire district boundary. These areas are identified as part of the Very High Fire Severity Zone and therefore, are prioritized for wildfire mitigation projects. A total of **215 properties** participated in the Chipping Program this year.

This program is always expanding. In 2024, we are adding 89 residences to the program to include Moore, Las Tunas, Picacho Lane, Stone Meadow Lane, Green Meadow Road, Alcalá Lane, Delzura Drive and Camino Viejo.



# PREVENTION REPORT

## DEFENSIBLE SPACE & HOME HARDENING PROJECTS

### VENT RETROFIT PROGRAM

To minimize the effects of future wildfires on our community, our Board of Directors approved the allocation of funds from the Fire Defense Zone Budget to establish a Home Hardening Assistance Program. This initiative concentrates on installing ember-resistant vents in homes, which are designed to prevent flames and embers from entering residences and significantly reduce the risk of structural ignitions during wildfires.

During 2023, we successfully retrofitted **eight homes** within the district with these new vents. The program garnered national attention and due to the high volume of applications, we prioritized homes located in the Very High Severity Zones.

In response to the concerning trend of insurance companies declining coverage for California residents and the growing requirement for compliance with Zone Zero standards, we have decided to temporarily pause the Home Hardening Assistance Program. This pause will allow us to enhance the program to maximize the benefit to residents. Our goal is to align our efforts with the needs of high-risk homes, assisting residents in retrofitting, hardening, and creating defensible space to protect against wildfires. By doing so, we aim not only to support our community members but also to demonstrate our proactive measures and potentially satisfy the requirements of insurance providers.



# PREVENTION REPORT

## DEFENSIBLE SPACE & HOME HARDENING PROJECTS

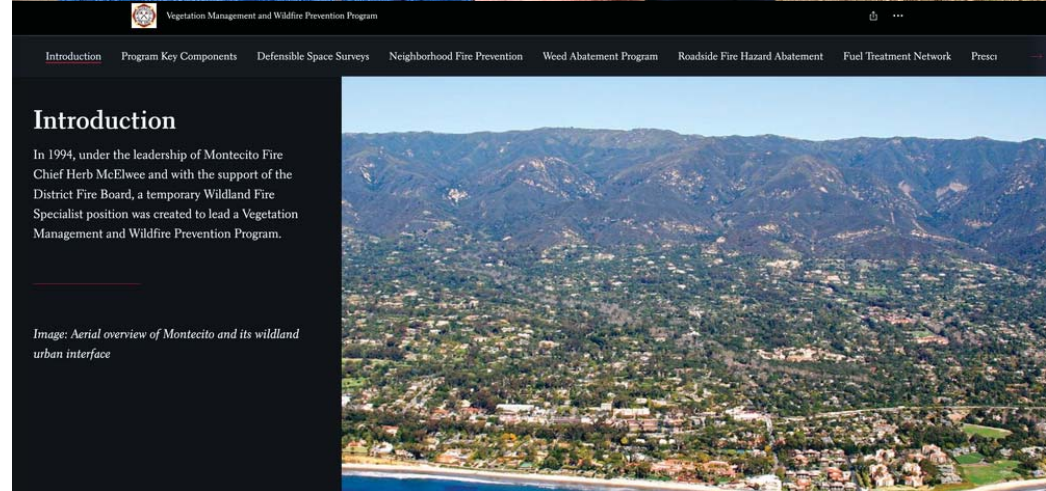
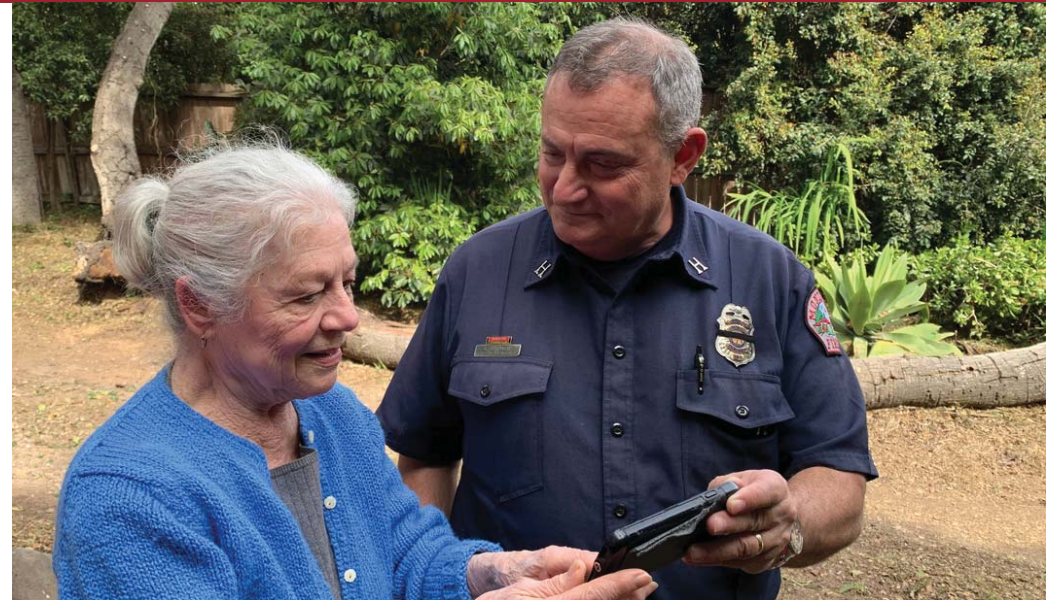
### DEFENSIBLE SPACE SURVEYS & INSPECTIONS

The most critical step a property owner can take to mitigate future impacts of wildfires is to enhance defensible space on their property. Defensible space increases the odds a structure will survive a wildfire by reducing fire intensity adjacent to structures and limiting its exposure to direct flame impingement. It creates a safer environment for evacuating residents and provides firefighters a safe area to protect structures.

In 2023, our Wildland Fire Specialists conducted **55 Defensible Space Surveys** throughout the fire district at the request of property owners. The surveys are typically 30-45 minutes and focus on vulnerabilities of the structures, characteristics of the surrounding vegetation, and property access and egress routes. After the property visit, a report is provided to the owner explaining the vulnerabilities of the property and the specific recommendations to mitigate these vulnerabilities. These surveys offer opportunities to build relationships with community members.

Additionally, Fire Department personnel conduct annual, mandatory **Defensible Space Inspections** of more than 1,500 parcels within the district. If compliance issues are found on a property, a corrective letter is sent to the property owner identifying the needed mitigated actions and a date for the subsequent inspection. These requirements include mowing dead grass to below a 2-inch height, removing dead trees, and ensuring tree limbs are at least 10 feet away from chimneys.

Learn more about Montecito Fire's Vegetation Management and Wildfire Mitigation Program at our online StoryMap viewed [HERE](#).



# PREVENTION REPORT

## VEGETATION MANAGEMENT

### GRAZING

The Montecito Fire Department, in partnership with the Santa Barbara County Fire Safe Council, was thrilled to embark on the Santa Barbara South Coast Prescribed Herbivory Project. This time-tested approach aims to reduce wildfire risk by utilizing grazing animals, such as sheep and goats, to naturally lower fuel loads in a cost-effective and environmentally friendly way.

In 2023, we grazed 30 acres within the open spaces of Ennisbrook, San Ysidro, and East Mountain Drive. This was a collaborative project with the Land Trust of Santa Barbara County, Montecito Trails Foundation, UCSB, and the Santa Barbara Regional Wildfire Mitigation Program.

We have an additional 100 acres planned for grazing in 2024.



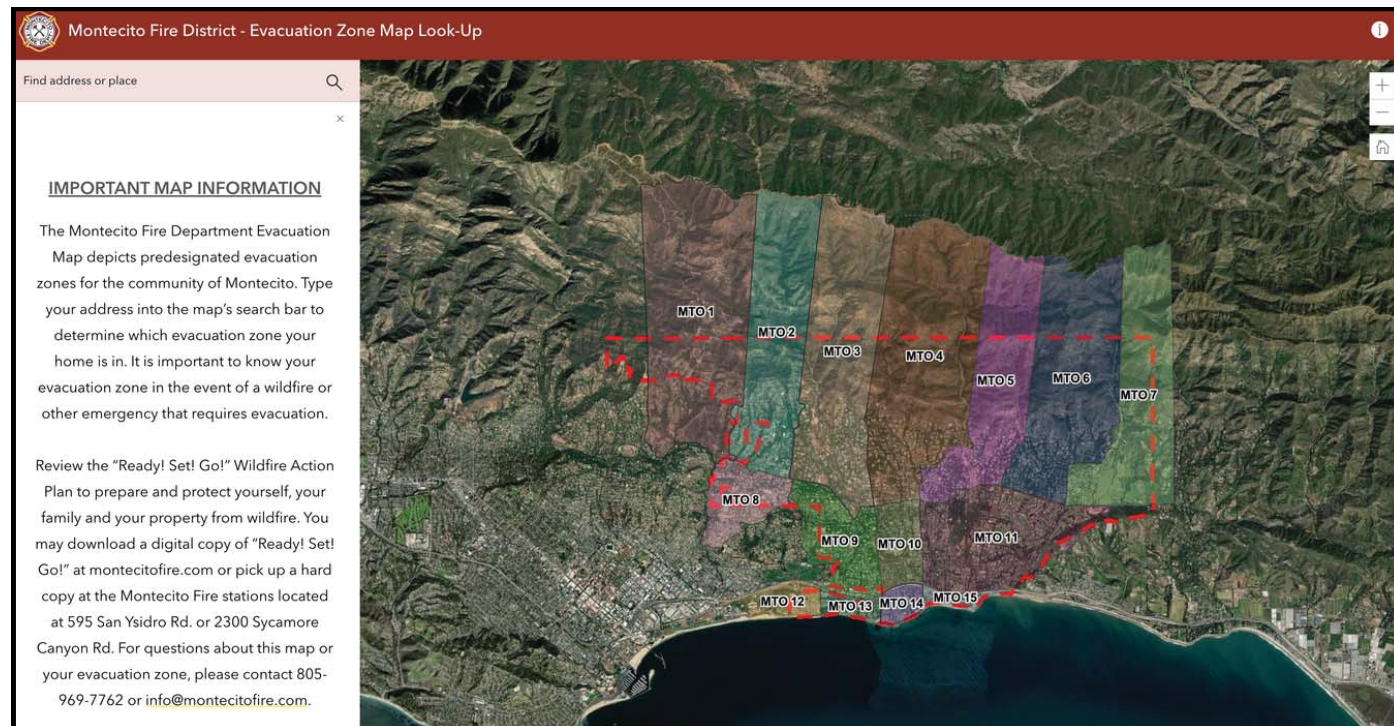
# PREVENTION REPORT

## WILDFIRE & EMERGENCY PREPAREDNESS

### EVACUATION ANALYSIS

In 2022, Montecito Fire hired the transportation consultant Fehr & Peers to conduct a Community Emergency Evacuation Analysis. Innovative software makes it possible to improve evacuation planning through the integration of spatial analytical methods. By simulating emergency evacuations, analysts identified vulnerabilities specific to Montecito and provided recommendations to improve and increase efficiency in future emergency evacuations.

In 2023, Montecito Fire targeted one of the recommendations, collaborating again with Fehr & Peers to determine if a more **granular phased evacuation** and reduction in size of some of our evacuation zones would decrease congestion along critical traffic corridors during an emergency evacuation. The analysis confirmed adding **eight additional evacuation zones** would be advantageous and the proposed evacuation zone realignment was presented and approved at the January 22, 2024 Board of Directors meeting. An implementation plan and community information will be shared as this project progresses.





# PREVENTION REPORT

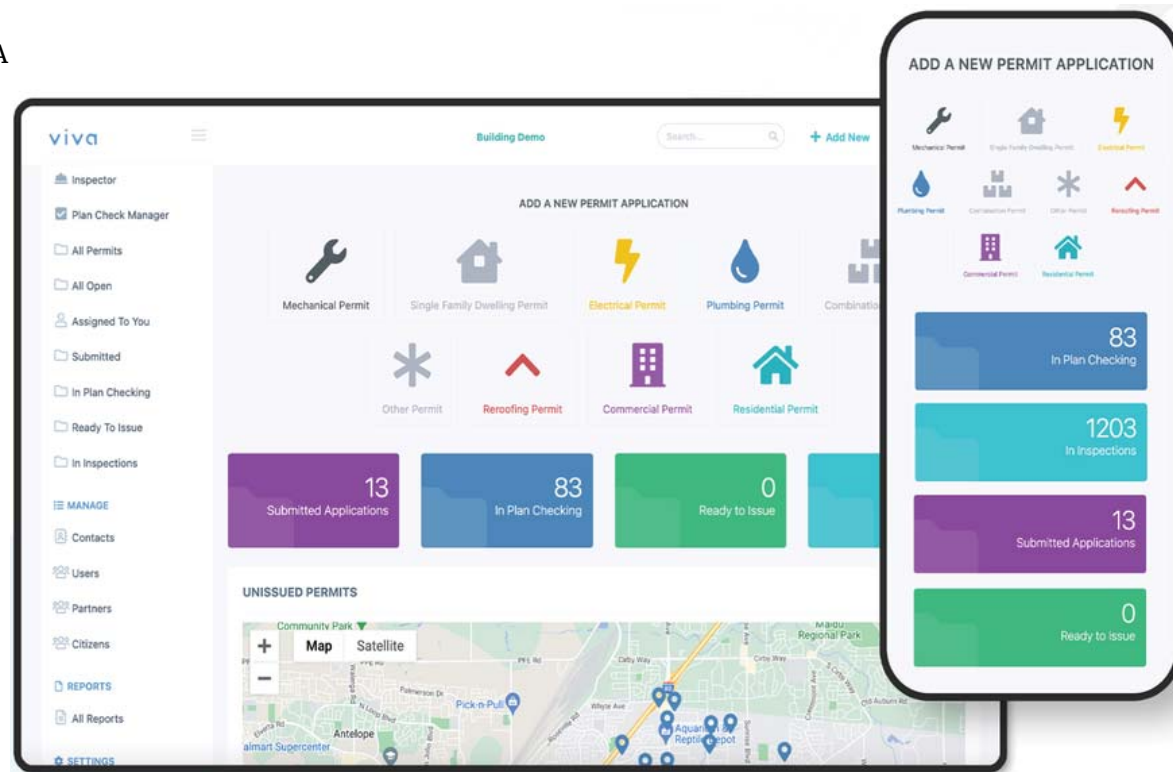
## PLANNING & DEVELOPMENT

### VIVA

VIVA is Montecito Fire Protection District's new online system for submitting all permit types, including Fire Protection Certificate Applications (FPCs), fire sprinkler system plans, tent permits, burn permits, and new address applications. VIVA allows the entire submission, review, and approval process to occur on a community-facing platform. By consolidating the entire process in VIVA, the Prevention Bureau noted an improvement in permit processing times as well as the ability to quickly address applicants' concerns and questions related to their projects. It also allows for a more seamless review of projects by multiple Prevention staff members at one time.

An applicant for a project can allow their contractors, architects, engineers, and other related parties to have access to the project by creating a VIVA account for them. This allows everyone involved to stay up-to-date on the project status. Once the application or permit is submitted through VIVA, it is reviewed by our staff. The applicant is notified once their submission has been approved and the approved plans, condition letters, or permits are accessible in VIVA. Also, FPCs are uploaded to the Santa Barbara County Building and Safety Accela system.

We are excited about this improvement to our processes and appreciate the positive feedback we have received from applicants regarding the ease of use and information exchange. The Montecito VIVA website is <https://montecitofire.vivasoft.io/>



# COMMUNITY ENGAGEMENT

## EDUCATION & CONNECTION



# COMMUNITY ENGAGEMENT

## OUTREACH OPPORTUNITIES

### CERT TRAINING

In May, Montecito Fire and MERRAG hosted a free, four-day CERT training. Ten local participants learned various emergency preparedness skills including fire suppression, disaster medical operations, and rescue operations. Special thanks to our Administrative Assistant Joyce Reed for facilitating this important training for our community.



# COMMUNITY ENGAGEMENT

## OUTREACH OPPORTUNITIES

### WILDFIRE PREPAREDNESS COMMUNITY MEETING

On June 28, we held our annual Wildfire Preparedness Community Meeting at El Montecito Presbyterian Church alongside our partners from CHP, Santa Barbara County Sheriff's Office, Santa Barbara County Office of Emergency Management and Santa Barbara Police Department. We covered the fire danger outlook, home hardening, defensible space, as well as evacuation readiness in light of the ongoing road construction in Montecito. In an effort to reach more members of our community, we will look into developing a wildfire preparedness video series in 2024.



### FOURTH OF JULY PANCAKE BREAKFAST

Nearly 1,300 plates were served at the Montecito Firefighters Association's July 4th Pancake Breakfast. Fire Station 91 was dressed up in red, white and blue thanks to volunteers and friends of the fire department. The Montecito Rotary Club volunteered in the kitchen for the second year in a row to help the firefighters prepare the pancakes. We look forward to this community event every year!



# COMMUNITY ENGAGEMENT

## OUTREACH OPPORTUNITIES

### FIRE PREVENTION WEEK

During the first two weeks of October, Montecito firefighters visited eight schools within the district to teach fire safety to students. Our school visits are part of the more than 100-year tradition of National Fire Prevention Week. We look forward to these visits each fall as an opportunity to connect with our youngest community members and educate them on fire safety and emergency preparedness.



### MONTECITO BEAUTIFICATION DAY

On November 4, more than 100 people volunteered their time on a Saturday morning to collect trash and improve areas around Montecito. Montecito Firefighters Association continued our tradition of serving the volunteers a well-deserved lunch in the Upper Village. The theme of Beautification Day this year was “It Takes a Village” and it truly does - our community comes together every year for this event and this year was no exception!



# COMMUNITY ENGAGEMENT

## OUTREACH OPPORTUNITIES

### **PUBLIC ACCESS AUTOMATED EXTERNAL DEFIBRILLATION PROGRAM**

Montecito Fire Department replaced 24 AEDs in our fleet of emergency response vehicles and facilities to meet the new, mandated requirements for first responder AEDs. These existing AEDs have 4 years of service life remaining.

We repurposed these AEDs by placing them throughout our community with minimal financial impact during the introduction phase of a Public Access Defibrillation program.

We prioritize distributing the AEDs to businesses and facilities where large numbers of people gather such as schools, fitness centers, hotels, golf courses and community centers.

Montecito firefighters provide training to personnel at locations receiving AEDs to ensure they know how to properly utilize these lifesaving devices.



# COMMUNITY ENGAGEMENT

## CONNECT WITH MONTECITO FIRE

### SOCIAL MEDIA

Montecito Fire continues to grow our social media followings and better connect with our community members through these platforms. We encourage all community members to follow us on Instagram, Facebook and Twitter for both critical information related to emergency situations and feature posts to help them become more familiar with Montecito Fire.



[instagram.com/montecitofire](https://www.instagram.com/montecitofire)  
[@montecitofire](https://www.instagram.com/montecitofire)



[facebook.com/MontecitoFire](https://www.facebook.com/MontecitoFire)



[twitter.com/montecitofire](https://www.twitter.com/montecitofire)  
[@montecitofire](https://www.twitter.com/montecitofire)



# FINANCIAL STATUS REPORT

## REVENUES & EXPENDITURES

### FOR THE YEAR ENDED JUNE 30, 2023

Montecito Fire Protection District remained financially strong in 2023. The leadership and oversight of the Board of Directors allowed us to continue to provide a wide range of services within its operating budget, while also preparing to remain healthy and resilient in the future.

We take pride in making fiscal transparency and accountability a high priority. The Finance Committee reviews monthly reports and an independent auditor produces an annual report, all of which are accessible on our website, [www.montecitofire.com](http://www.montecitofire.com).



### REVENUES & FINANCING SOURCES

Property Taxes	\$22,406,591
Interest/Rental Income	197,761
Fire Assignments	1,577,248
State Fire Prevention Grant	149,612
Charges for Services	221,088
Miscellaneous Revenue	120,374
<b>TOTAL</b>	<b>\$24,672,674</b>

### EXPENDITURES & FINANCING USES

Salaries & Employee Benefits	\$18,581,629
Services & Supplies	2,378,477
Capital Assets	87,257
Pension Obligation Bond Repayments	1,257,928
Transfer to Capital Reserves Fund	530,000
Transfer to Land & Building Fund	1,350,000
Increase to Residual Fund Balance	487,383
<b>TOTAL</b>	<b>\$24,672,674</b>





# 2023 ANNUAL REPORT MONTECITO FIRE PROTECTION DISTRICT





# Agenda

## Item #4






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Anthony Hudley, Battalion Chief  
**Date:** Friday, March 22, 2024  
**Topic:** Engine 192 Excess and Donation

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### Summary

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The District determined that Engine 192 has fulfilled its service life, becoming necessary to excess out of the response fleet.

Vehicle License # E039685  
VIN # 1K9AF4282VN058576

### Discussion

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Engine 192 is a 1997 KME Excel type 1 fire engine that was previously in reserve status available for local response and has fulfilled its service life. We have purchased and received a new Pierce Enforcer type 1 engine that is ready for service based on the District's Vehicle Replacement Plan. The estimated value of Engine 192 is \$15,000. Due to the manufacture date and California Air Resources Board regulations, we do not have the option to sell Engine 192 in California.

The District has previously partnered with Allan Hancock College Public Safety Training Complex and donated a Pierce type 1 engine in 2010. Allan Hancock College PSTC has expressed interest in receiving Engine 192 as a donation in exchange for credit towards the District's access and training costs.

### Conclusion

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Staff recommends that the Board declare Engine 192 as excess and authorize the Fire Chief to approve the donation of Engine 192 to Allan Hancock College Public Safety Training Complex as specified in the Surplus Property Policy.

### Attachments

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1. None

### Strategic Plan Reference

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Strategic Plan Goal #5: Strengthen our Infrastructure.

## Surplus Property

### 335.1 PURPOSE

To properly record and account for the sale, donation, or disposal of surplus District property.

### 335.2 POLICY

When District property wears out, becomes obsolete, or is no longer needed in operations it becomes surplus property.

All property, equipment, or apparatus valued at greater than \$500 must be declared surplus by the Board of Directors prior to disposal. Value shall be established by the Fire Chief or designee utilizing a fair market value comparison.

After being declared surplus by the Board of Directors at a public meeting, the Fire Chief or designee shall:

- (a) Advise the Accountant that the item is surplus and ensure it is removed from any inventory list.
- (b) Determine an appropriate sale, disposal, or donation process for the surplus item.
- (c) If surplus property is to be sold, reasonable effort should be taken to recover the property's fair market value.

# Agenda

## Item #5





# Attachment

# A







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** March 22, 2024  
**Topic:** Financial Statements Review

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### Summary

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The financial reports presented are generated from the County's Financial Information Network (FIN) for bi-monthly review by the Finance Committee and Board of Directors.

This review includes all financial transactions for January and February 2024. All year-to-date (YTD) reporting is from July 1, 2023 to February 29, 2024, which represents 67% of the fiscal year.

### List of Reports

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1. Variance Report (all funds) – Highlights notable budget to actual variances in the FIN reports. Report is produced internally.
2. Balance Sheet (all funds) – Summarizes the District's assets, liabilities and equity in YTD format.
3. Financial Status (all funds) – Summarizes revenues and expenses for the District in YTD format and provides a comparison to the budgeted totals.
4. Revenue Transactions (all funds) – Lists all revenue received for the months under review, separated by line items.
5. Cost Transactions (all funds) – Lists all expenses for the months under review, separated by line items.
6. Financial Trend (General Fund only) – Summarizes the YTD expenses at a specified month-end for three years.
7. Expenditure Trend (General Fund only) – Summarizes all monthly expenses for each line item for the last six months.
8. Mutual Aid Billing Detail – Details all mutual aid assignments during the fiscal year, the amount due and the responsible agency. The report is updated when payments are received. Report is produced internally.

### Conclusion

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The Finance Committee performed a thorough review of the financials at the March 18<sup>th</sup> committee meeting and recommends that the Board approve the Financial Statements for January and February 2024.

### Strategic Plan Reference

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Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Variance Report**  
**Finance Committee - March 18, 2024**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	1015 & 1210	The Accounts Payable balance reflect expenses entered by month-end where payment was disbursed in the next month.
3 Balance Sheet	1210	The Accounts Payable balance reflect expenses entered by month-end where payment was disbursed in the next month.
4 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. We are working with CalOES to close out the liability.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$8,565,000 (updated 10/1/23).
6 Balance Sheet	3652/0550	The deposit is for the new Type 1 engine that was delivered early March. The engine has been received and is expected to go into service in early April.
7 Financial Status	3409	The rental property financial activity will be posted to the FIN financials at month-end to reflect rental income and expenses.
8 Financial Status	3750 & 4476	Fire assignment revenue for State and Federal agencies is budgeted for \$2 million total. The Mutual Aid Billing Detail report provides a breakdown of realized revenue year-to-date.
9 Financial Status	4610, 5768, 5894, 5895	The proposed budget amendment includes revenue increases to the line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
10 Financial Status	5780	The insurance claim for the Station 92 fire damage has been finalized and paid out - total insurance proceeds were \$225,000, which covered all of the repair expenses.
11 Financial Status	6100, 6300, 6310, 6400	The proposed budget amendment includes expenditure adjustments to the Salaries and Employee Benefits line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
12 Financial Status	7120, 7200, 7348, 7830, 7910	The proposed budget amendment includes expenditure adjustments to the Services and Supplies line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
13 Financial Status	3653/5780	The insurance claim for the rental properties is under review by the insurance adjuster.
14 Revenue Transactions	5895	The AMR quarterly payment was incorrectly posted to line 5895 - donations. The transaction will be reclassified to line 5105.

**Variance Report**  
**Finance Committee - March 18, 2024**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
15	Financial Trend	3380
		Investment returns from the County Treasury Pool are significantly better than in past years, resulting in higher year-to-date interest income. The County reported an annualized return of 2.298% on December 31, 2023.
16	Financial Trend	7348
		In the current FY, expenses are higher than in prior years because of equipment purchases needed to prepare the new Engine 92.

# Balance Sheet

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	13,304,669.07	28,039,303.42	27,753,173.99	13,590,798.50
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	29,510.68	0.00	0.00	29,510.68 1
0230 -- Accounts Receivable	172,686.00	0.00	172,686.00	0.00
0240 -- Interest Receivable	82,153.88	114,001.05	196,154.93	0.00
Total Assets	13,589,519.63	28,153,304.47	28,122,014.92	13,620,809.18
Total Assets & Other Debits	13,589,519.63	28,153,304.47	28,122,014.92	13,620,809.18
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	693,944.08	693,944.08	0.00
1015 -- EFT Payable	4,789.08	5,328,404.24	5,362,696.94	39,081.78 2
1020 -- Salaries & Benefits Payable	33,706.00	33,706.00	0.00	0.00
1210 -- Accounts Payable	107,125.95	6,058,977.17	5,973,181.11	21,329.89 2
1240 -- Accrued Expenses	24,997.00	24,997.00	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	1,554,308.06	1,554,308.06	0.00
Total Liabilities	2,207,370.28	13,694,336.55	13,584,130.19	2,097,163.92
<b>Equity</b>				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	600,000.00	8,565,500.00 5
2200 -- Fund Balance-Residual	3,416,649.35	55,532,406.27	55,073,902.18	2,958,145.26
Total Equity	11,382,149.35	55,532,406.27	55,673,902.18	11,523,645.26
Total Liabilities, Equity & Other Credits	13,589,519.63	69,226,742.82	69,258,032.37	13,620,809.18

# Balance Sheet

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,037,168.96	54,512.93	68,529.69	3,023,152.20
0240 -- Interest Receivable	13,502.96	34,609.97	48,112.93	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00 6
Total Assets	3,902,911.92	89,122.90	116,642.62	3,875,392.20
Total Assets & Other Debits	3,902,911.92	89,122.90	116,642.62	3,875,392.20
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	68,529.69	68,529.69	0.00
1210 -- Accounts Payable	0.00	68,529.69	68,529.69	0.00
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	143,459.38	143,459.38	0.00
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00 6
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	1,238,769.69	1,211,249.97	450,152.75
Total Equity	3,902,911.92	1,238,769.69	1,211,249.97	3,875,392.20
Total Liabilities, Equity & Other Credits	3,902,911.92	1,382,229.07	1,354,709.35	3,875,392.20

# Balance Sheet

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,383,557.71	48,302.04	272,419.81	3,159,439.94
0240 -- Interest Receivable	11,414.16	36,887.88	48,302.04	0.00
Total Assets	3,394,971.87	85,189.92	320,721.85	3,159,439.94
Total Assets & Other Debits	3,394,971.87	85,189.92	320,721.85	3,159,439.94
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	46,118.41	46,118.41	0.00
1015 -- EFT Payable	0.00	226,301.40	226,301.40	0.00
1210 -- Accounts Payable	46,706.85	272,419.81	226,535.46	822.50
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	545,424.62	498,955.27	822.50
<b>Equity</b>				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	184,151.50	2,009,404.51	1,820,341.93	-4,911.08
Total Equity	3,347,680.02	2,009,404.51	1,820,341.93	3,158,617.44
Total Liabilities, Equity & Other Credits	3,394,971.87	2,554,829.13	2,319,297.20	3,159,439.94



# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	21,883,000.00	12,078,638.83	-9,804,361.17	55.20 %
3011 -- Property Tax-Unitary	209,000.00	117,965.21	-91,034.79	56.44 %
3015 -- PT PY Corr/Escapes Secured	0.00	35,450.19	35,450.19	--
3020 -- Property Tax-Current Unsecd	704,000.00	804,240.81	100,240.81	114.24 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	23,990.85	23,990.85	--
3040 -- Property Tax-Prior Secured	0.00	-3,760.76	-3,760.76	--
3050 -- Property Tax-Prior Unsecured	15,000.00	24,454.72	9,454.72	163.03 %
3054 -- Supplemental Pty Tax-Current	602,000.00	231,566.04	-370,433.96	38.47 %
3056 -- Supplemental Pty Tax-Prior	0.00	4,532.49	4,532.49	--
Taxes	23,413,000.00	13,317,078.38	-10,095,921.62	56.88 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,650.96	1,650.96	--
Fines, Forfeitures, and Penalties	0.00	1,650.96	1,650.96	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	145,000.00	114,001.05	-30,998.95	78.62 %
3409 -- Other Rental of Bldgs and Land	60,000.00	0.00	-60,000.00	0.00 % <span style="color: blue;">7</span>
Use of Money and Property	205,000.00	114,001.05	-90,998.95	55.61 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,000,000.00	129,932.19	-870,067.81	12.99 % <span style="color: blue;">8</span>
4220 -- Homeowners Property Tax Relief	77,000.00	37,903.03	-39,096.97	49.22 %
4310 -- State Grant	0.00	-0.36	-0.36	--
Intergovernmental Revenue-State	1,077,000.00	167,834.86	-909,165.14	15.58 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	1,000,000.00	779,878.72	-220,121.28	77.99 % <span style="color: blue;">8</span>

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	779,878.72	-220,121.28	77.99 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	228,000.00	83,729.26	-144,270.74	36.72 %
Charges for Services	228,000.00	83,729.26	-144,270.74	36.72 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	0.00	3,238.30	3,238.30	-- 9
5780 -- Insurance Proceeds & Recovery	125,000.00	135,263.14	10,263.14	108.21 % 10
5894 -- Other-Payment for Damages	0.00	94,797.21	94,797.21	-- 9
5895 -- Other-Donations	0.00	90,896.26	90,896.26	-- 9
5909 -- Other Miscellaneous Revenue	12,000.00	24,585.79	12,585.79	204.88 %
Miscellaneous Revenue	137,000.00	348,780.70	211,780.70	254.58 %
Revenues	26,060,000.00	14,812,953.93	-11,247,046.07	56.84 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,252,500.00	5,991,726.07	4,260,773.93	58.44 % 11
6300 -- Overtime	150,000.00	1,227,222.43	-1,077,222.43	818.15 % 11
6301 -- Overtime - Reimbursable	2,000,000.00	747,042.00	1,252,958.00	37.35 %
6310 -- Overtime - Constant Staffing	1,500,000.00	0.00	1,500,000.00	0.00 % 11
6400 -- Retirement Contribution	2,008,000.00	1,049,924.02	958,075.98	52.29 % 11
6450 -- Supp Retirement Contribution	750,000.00	0.00	750,000.00	0.00 %
6550 -- FICA/Medicare	192,500.00	123,204.39	69,295.61	64.00 %
6600 -- Health Insurance Contrib	2,462,000.00	1,614,993.55	847,006.45	65.60 %
6700 -- Unemployment Ins Contribution	5,500.00	5,385.68	114.32	97.92 %
6900 -- Workers Compensation	600,000.00	545,943.92	54,056.08	90.99 %
Salaries and Employee Benefits	19,920,500.00	11,305,442.06	8,615,057.94	56.75 %

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	56,000.00	32,817.73	23,182.27	58.60 %
7050 -- Communications	115,000.00	90,630.36	24,369.64	78.81 %
7060 -- Food	4,500.00	7,979.76	-3,479.76	177.33 %
7070 -- Household Supplies	36,000.00	22,451.11	13,548.89	62.36 %
7090 -- Insurance	110,000.00	108,929.00	1,071.00	99.03 %
7120 -- Equipment Maintenance	50,000.00	71,597.71	-21,597.71	143.20 % 12
7200 -- Structure & Ground Maintenance	259,500.00	208,724.29	50,775.71	80.43 % 12
7205 -- Fire Defense Zone	300,000.00	184,657.62	115,342.38	61.55 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	40,000.00	19,765.24	20,234.76	49.41 %
7348 -- Instruments & Equip. < \$5000	96,000.00	58,917.82	37,082.18	61.37 % 12
7363 -- Equipment Maintenance	140,000.00	82,415.85	57,584.15	58.87 %
7400 -- Medical, Dental and Lab	114,000.00	77,247.66	36,752.34	67.76 %
7430 -- Memberships	16,000.00	13,000.00	3,000.00	81.25 %
7450 -- Office Expense	30,000.00	17,195.25	12,804.75	57.32 %
7456 -- IT Hardware Purchase < \$5K	10,000.00	8,329.22	1,670.78	83.29 %
7460 -- Professional & Special Service	360,000.00	303,629.32	56,370.68	84.34 %
7507 -- ADP Payroll Fees	10,000.00	7,156.14	2,843.86	71.56 %
7510 -- Contractual Services	149,000.00	133,059.73	15,940.27	89.30 %
7530 -- Publications & Legal Notices	6,000.00	1,130.00	4,870.00	18.83 %
7540 -- Rents/Leases-Equipment	5,500.00	3,348.13	2,151.87	60.88 %
7546 -- Administrative Expense	220,000.00	0.00	220,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	7,603.47	4,896.53	60.83 %
7630 -- Small Tools & Instruments	11,000.00	1,732.38	9,267.62	15.75 %
7650 -- Special Departmental Expense	40,000.00	22,273.83	17,726.17	55.68 %
7671 -- Special Projects	17,500.00	9,457.82	8,042.18	54.04 %
7730 -- Transportation and Travel	65,000.00	35,015.90	29,984.10	53.87 %

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7731 -- Gasoline-Oil-Fuel	90,000.00	44,369.89	45,630.11	49.30 %
7732 -- Training	109,000.00	37,403.16	71,596.84	34.31 %
7760 -- Utilities	70,000.00	52,493.36	17,506.64	74.99 %
Services and Supplies	2,545,000.00	1,663,331.75	881,668.25	65.36 %
Other Charges				
7830 -- Interest Expense	52,260.00	104,518.00	-52,258.00	200.00 % <a href="#">12</a>
Other Charges	52,260.00	104,518.00	-52,258.00	200.00 %
Capital Assets				
8200 -- Structures&Struct Improvements	590,000.00	12,180.00	577,820.00	2.06 %
8300 -- Equipment	722,000.00	432,576.74	289,423.26	59.91 %
Capital Assets	1,312,000.00	444,756.74	867,243.26	33.90 %
Expenditures	23,829,760.00	13,518,048.55	10,311,711.45	56.73 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,250,000.00	0.00	1,250,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,205,700.00	1,153,409.47	52,290.53	95.66 % <a href="#">12</a>
Other Financing Uses	2,455,700.00	1,153,409.47	1,302,290.53	46.97 %
Other Financing Sources & Uses	-2,455,700.00	-1,153,409.47	1,302,290.53	46.97 %
Changes to Fund Balances				
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	225,460.00	0.00	-225,460.00	0.00 %
Decrease to Residual Fund Balance	225,460.00	0.00	-225,460.00	0.00 %
Changes to Fund Balances	225,460.00	0.00	-225,460.00	0.00 %
Montecito Fire Protection Dist	0.00	141,495.91	141,495.91	--

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

<u>Line Item Account</u>	<u>6/30/2024 Fiscal Year Adjusted Budget</u>	<u>2/29/2024 Year-To-Date Actual</u>	<u>6/30/2024 Fiscal Year Variance</u>	<u>6/30/2024 Fiscal Year Pct of Budget</u>
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# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	30,000.00	34,609.97	4,609.97	115.37 %
Use of Money and Property	30,000.00	34,609.97	4,609.97	115.37 %
Revenues	30,000.00	34,609.97	4,609.97	115.37 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Capital Assets	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Expenditures	1,170,240.00	68,529.69	1,101,710.31	5.86 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	250,000.00	0.00	-250,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	6,400.00	6,400.00	--
Other Financing Sources	250,000.00	6,400.00	-243,600.00	2.56 %
Other Financing Sources & Uses	250,000.00	6,400.00	-243,600.00	2.56 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	890,240.00	0.00	-890,240.00	0.00 %
Decrease to Assigned	890,240.00	0.00	-890,240.00	0.00 %
Changes to Fund Balances	890,240.00	0.00	-890,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-27,519.72	-27,519.72	--

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	30,000.00	36,887.88	6,887.88	122.96 %
Use of Money and Property	30,000.00	36,887.88	6,887.88	122.96 %
<b>Miscellaneous Revenue</b>				
5780 -- Insurance Proceeds & Recovery	750,000.00	0.00	-750,000.00	0.00 % 13
Miscellaneous Revenue	750,000.00	0.00	-750,000.00	0.00 %
<b>Revenues</b>	<b>780,000.00</b>	<b>36,887.88</b>	<b>-743,112.12</b>	<b>4.73 %</b>
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	14,587.50	485,412.50	2.92 %
Services and Supplies	500,000.00	14,587.50	485,412.50	2.92 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	529,500.00	211,362.96	318,137.04	39.92 %
Capital Assets	529,500.00	211,362.96	318,137.04	39.92 %
<b>Expenditures</b>	<b>1,029,500.00</b>	<b>225,950.46</b>	<b>803,549.54</b>	<b>21.95 %</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	1,000,000.00	0.00	-1,000,000.00	0.00 %
Other Financing Sources	1,000,000.00	0.00	-1,000,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>-1,000,000.00</b>	<b>0.00 %</b>
<b>Changes to Fund Balances</b>				
<b>Increase to Assigned</b>				
9901 -- Purpose of Fund	750,500.00	0.00	750,500.00	0.00 %

# Financial Status

As of: 2/29/2024 (67% Elapsed)  
Accounting Period: CLOSED

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	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Increase to Assigned	750,500.00	0.00	750,500.00	0.00 %
Changes to Fund Balances	-750,500.00	0.00	750,500.00	0.00 %
Montecito Fire Land & Building	0.00	-189,062.58	-189,062.58	--
Net Financial Impact	0.00	-75,086.39	-75,086.39	--



# Revenue Transactions

From 2/1/2024 to 2/29/2024

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 - 0175795	2/22/2024	894	Plant Fire, 8/19-8/21/23	24,206.29
DJE - 0175795	2/22/2024	894	SLO Search and Rescue, 1/21-1/22/23	18,100.89
Total State-Emergency Assistance				42,307.18
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0175795	2/22/2024	894	WC disability payment, 1/30-2/12/24 (1 ee)	3,238.30
Total Safety Member Reimbursement				3,238.30
Line Item Account 5780 -- Insurance Proceeds & Recovery				
DJE - 0175795	2/22/2024	894	Insurance claim final pmt: Sta 92 structure fire	135,263.14 10
Total Insurance Proceeds & Recovery				135,263.14
Line Item Account 5895 -- Other-Donations				
DJE - 0175795	2/22/2024	894	AMR Holdco Inc. first -response pmt, 12/2023	29,896.26 14
Total Other-Donations				29,896.26
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0175795	2/22/2024	894	Cal Card rebate, November 2023	945.55
JE - 0261618	2/23/2024	894	MFD, BOS Res. 94-526, Westmont Annex, TRA 02113	5,248.02
Total Other Miscellaneous Revenue				6,193.57
Total Montecito Fire Protection Dist				216,898.45

# Cost Transactions

From 2/1/2024 to 2/29/2024

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
Line Item Account 6100 -- Regular Salaries					
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2024	0.00	2,212.54
02/01/2024	EFC - 0038319	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 1/29/24	0.00	3,092.35
02/01/2024	EFC - 0038379	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/1/24	0.00	208,416.38
02/01/2024	MIC - 0191844	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/15/24	0.00	50,261.31
02/08/2024	EFC - 0038334	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/5/24	0.00	2,129.46
02/14/2024	EFC - 0038378	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 2/1/24	0.00	22,056.50
02/14/2024	EFC - 0038378	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 2/1/24	0.00	11,500.00
02/15/2024	EFC - 0038520	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/12/24	0.00	1,430.97
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/16/24	0.00	182,698.28
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/16/24	0.00	113,040.54
02/22/2024	DJE - 0175795		Aflac insurance premium adjustment	0.00	-0.02
02/22/2024	DJE - 0175795		EE repayment for WC payroll adj, 09/16-11/15/23	0.00	-18,966.79
02/23/2024	EFC - 0038522	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/20/24	0.00	1,914.33
02/27/2024	CLM - 0773571	AFLAC	Employee paid insurance, January 2024	0.00	956.12
02/27/2024	EFC - 0038527	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 2/16/24	0.00	22,056.50
02/27/2024	EFC - 0038527	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 2/16/24	0.00	11,250.00
02/28/2024	CLM - 0773781	AFLAC	Employee paid insurance, February	0.00	956.12
02/29/2024	EFC - 0038523	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/26/24	0.00	960.01
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/29/24	0.00	101,303.22
Total Regular Salaries				0.00	717,267.82
Line Item Account 6300 -- Overtime					
02/01/2024	EFC - 0038379	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 2/1/24	0.00	92,386.57
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 2/16/24	0.00	140,838.79



# Cost Transactions

From 2/1/2024 to 2/29/2024

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
			Total Overtime	0.00	233,225.36
Line Item Account 6400 -- Retirement Contribution					
02/01/2024	MIC - 0191844	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/15/24	0.00	77,002.99
			Total Retirement Contribution	0.00	77,002.99
Line Item Account 6550 -- FICA/Medicare					
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/16/24	0.00	7,495.38
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/29/24	0.00	7,144.94
			Total FICA/Medicare	0.00	14,640.32
Line Item Account 6600 -- Health Insurance Contrib					
02/01/2024	CLM - 0769016	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, February 2024	0.00	670.54
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2024	0.00	110,587.06
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, February 2024	0.00	82,275.46
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, February 2024	0.00	360.96
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Feb 2024	0.00	263.75
02/01/2024	CLM - 0769974	DELTA DENTAL	Dental insurance - active, February 2024	0.00	8,526.15
02/01/2024	CLM - 0769974	DELTA DENTAL	Dental insurance - retirees, February 2024	0.00	7,010.60
02/01/2024	MIC - 0191168	VISION SERVICE PLAN-CA	Vision insurance - active, February 2024	0.00	1,491.78
02/01/2024	MIC - 0191168	VISION SERVICE PLAN-CA	Vision insurance - retirees, February 2024	0.00	1,713.96
			Total Health Insurance Contrib	0.00	212,900.26
Line Item Account 6700 -- Unemployment Ins Contribution					
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/29/24	0.00	35.18
			Total Unemployment Ins Contribution	0.00	35.18

# Cost Transactions

From 2/1/2024 to 2/29/2024

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 7030 -- Clothing and Personal					
02/22/2024	CLM - 0772550	ADVANCED PPE COMP	PPE cleaning and repair	0.00	2,131.82
				Total Clothing and Personal	0.00
					2,131.82
Line Item Account 7050 -- Communications					
02/01/2024	CLM - 0769651	IMPULSE INTERNET SERVICES	Phone services, 2/25-3/24/24	0.00	1,697.14
02/08/2024	CLM - 0771034	COMMLINE INC	Bluetooth earpiece (6)	0.00	856.36
02/08/2024	MIC - 0191459	FRONTIER	209/097-2953.0	0.00	624.70
02/08/2024	MIC - 0191459	FRONTIER	209/111-1529.0	0.00	131.31
02/08/2024	MIC - 0191459	FRONTIER	805-565-9618	0.00	92.20
02/08/2024	MIC - 0191459	FRONTIER	805-969-0318	0.00	96.25
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
02/12/2024	MIC - 0191499	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: February 2024	0.00	1,820.02
02/12/2024	MIC - 0191499	COX COMMUNICATIONS - BUSINESS	Internet Station 92: February 2024	0.00	467.53
02/13/2024	CLM - 0771586	SATCOM GLOBAL INC	Satellite phone charges	0.00	172.62
02/22/2024	MIC - 0191970	TOWERSTREAM CORPORATION	Redundant internet Station 91: March 2024	0.00	88.25
02/22/2024	MIC - 0191970	TOWERSTREAM CORPORATION	Redundant internet Station 92: March 2024	0.00	88.25
02/28/2024	CLM - 0773819	VERIZON WIRELESS	Wireless service, 1/14-2/13/24	0.00	2,058.93
				Total Communications	0.00
					8,517.88
Line Item Account 7070 -- Household Supplies					
02/01/2024	CLM - 0770276	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	190.88
02/01/2024	MIC - 0191247	MISSION LINEN SUPPLY	Shop towels, Sta. 91	0.00	568.80
02/01/2024	MIC - 0191247	MISSION LINEN SUPPLY	Shop towels, Sta. 92	0.00	462.21
02/13/2024	CLM - 0771579	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	571.27

# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/20/2024	CLM - 0772142	Montecito Village Hardware	Screws	0.00	14.00
02/20/2024	CLM - 0772368	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	502.53
Total Household Supplies				0.00	2,309.69
Line Item Account 7120 -- Equipment Maintenance					
02/01/2024	CLM - 0770240	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	1,226.07
02/14/2024	CLM - 0771515	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	11,275.79
02/21/2024	MIC - 0191953	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 91	0.00	277.87
02/21/2024	MIC - 0191953	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 92	0.00	314.82
02/28/2024	CLM - 0773746	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	2,527.50
02/28/2024	MIC - 0192275	SOUTHWESTERN BAG CO	Sand bag inventory restock	0.00	28,487.50
Total Equipment Maintenance				0.00	44,109.55
Line Item Account 7200 -- Structure & Ground Maintenance					
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, dump fees	0.00	153.61
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 January 2024	0.00	1,014.00
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 January 2024	0.00	316.00
02/14/2024	MIC - 0191776	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 91	0.00	210.00
02/14/2024	MIC - 0191776	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 92	0.00	81.00
02/27/2024	CLM - 0773501	Pauletto Electric	Station 92, sample light fixture installation	0.00	241.05
Total Structure & Ground Maintenance				0.00	2,015.66
Line Item Account 7205 -- Fire Defense Zone					
02/01/2024	CLM - 0770238	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	40.00
02/02/2024	CLM - 0770422	FIRESAFE SOLUTIONS	Weed abatement: East Valley Ln	0.00	2,880.00
02/02/2024	CLM - 0770432	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Rancho San Carlos, Day 2	0.00	1,800.00
02/02/2024	MIC - 0191286	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	80.00
02/02/2024	MIC - 0191286	AGRI-CHIP	Weed abatement: East Valley Ln	0.00	80.00
02/20/2024	CLM - 0772372	RUBEN RAMIREZ	Defensible space: Glen Oaks	0.00	3,400.00

# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/20/2024	CLM - 0772380	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: Rancho San Carlos	0.00	1,135.40
02/27/2024	CLM - 0773528	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: East Valley Rd	0.00	454.16
			Total Fire Defense Zone	0.00	9,869.56
Line Item Account 7348 -- Instruments & Equip. < \$5000					
02/01/2024	MIC - 0191230	L N CURTIS & SONS	New E92 equipment: 1" Booster line nozzle	0.00	777.66
02/01/2024	MIC - 0191230	L N CURTIS & SONS	New E92 equipment: Spanner wrenches and mount	0.00	228.79
02/05/2024	CLM - 0770557	SOUTH COAST EMERGENCY VEHICLE SERVICE	New E92: Shelf bracket kit	0.00	87.25
02/22/2024	DJE - 0175795		CMC Refund for shipping costs for rope equipment	0.00	-188.57
02/27/2024	CLM - 0773511	L N CURTIS & SONS	New E92 equipment: Primary water intake valve	0.00	1,735.69
			Total Instruments & Equip. < \$5000	0.00	2,640.82
Line Item Account 7363 -- Equipment Maintenance					
02/01/2024	CLM - 0770242	INTERSTATE BATTERIES OF SIERRA MADRE	E692: Batteries (2)	0.00	475.87
02/05/2024	CLM - 0770554	COASTAL CHEVROLET	P94R: Drivers door panel	0.00	505.27
02/05/2024	MIC - 0191321	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Clamps (4), hose (items returned)	0.00	113.20
02/05/2024	MIC - 0191321	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: antifreeze (13), front oil hubs (2)	0.00	196.35
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: A/C hose and ferrules	0.00	70.73
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: A/C hose and fittings	0.00	69.42
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: Belt, wiper fluid	0.00	300.38
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: Wiper blades	0.00	52.79
02/08/2024	CLM - 0771001	FREEDOM SIGNS	E691: Replaced signage and decals on drivers door	0.00	697.50
02/08/2024	CLM - 0771031	Kimball Midwest Corp	Shop supplies: Special electrical connectors	0.00	229.65
02/09/2024	CLM - 0771172	FREEDOM SIGNS	Shop inventory: Door decals (8)	0.00	195.75
02/09/2024	CLM - 0771179	HUGO'S AUTO DETAILING	Car wash service, January 2024	0.00	450.00
02/12/2024	CLM - 0771175	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Ball valve kits	0.00	541.44

# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/12/2024	CLM - 0771177	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: DEF filters, air filter, purge valve	0.00	554.44
02/14/2024	CLM - 0771590	LARRY'S 8-DAY AUTO PARTS	E91: AC flush kit	0.00	120.95
02/14/2024	CLM - 0771980	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91: Center caps (2)	0.00	92.23
02/14/2024	CLM - 0771997	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Air filter	0.00	181.60
02/29/2024	CLM - 0773578	HUGO'S AUTO DETAILING	Car wash service, February 2024	0.00	450.00
02/29/2024	CLM - 0774018	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Service parts	0.00	1,994.93
02/29/2024	CLM - 0774021	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR91: Fuel transfer pump	0.00	666.08
Total Equipment Maintenance				0.00	7,958.58
Line Item Account 7400 -- Medical, Dental and Lab					
02/01/2024	CLM - 0770235	Life Assist Inc	Patient medical supplies	0.00	1,040.28
02/23/2024	CLM - 0772975	Life Assist Inc	Patient medical supplies	0.00	943.64
02/27/2024	CLM - 0773536	Life Assist Inc	Patient medical supplies	0.00	86.42
02/28/2024	CLM - 0773825	STRYKER SALES CORPORATION	Patient medical supplies	0.00	719.95
Total Medical, Dental and Lab				0.00	2,790.29
Line Item Account 7450 -- Office Expense					
02/08/2024	CLM - 0771000	STAPLES BUSINESS CREDIT	Office supplies	0.00	622.53
02/28/2024	CLM - 0773813	STAPLES BUSINESS CREDIT	Office supplies	0.00	698.71
02/29/2024	CLM - 0774036	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	125.17
Total Office Expense				0.00	1,446.41
Line Item Account 7460 -- Professional & Special Service					
02/01/2024	CLM - 0770258	ZWORLD GIS	Mapping services, January 2024	0.00	1,700.00
02/06/2024	CLM - 0770678	CAPITOL PUBLIC FINANCE GROUP LLC	Annual debt transparency reporting, FY 2023	0.00	375.00
02/08/2024	CLM - 0770998	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (5)	0.00	2,525.00
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Legal services, MONTH	0.00	6,515.00

# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/21/2024	WC - 0015071		CANCEL WARRANT	0.00	-105.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	IT support, March 2024	0.00	5,100.00
02/22/2024	CLM - 0772877	COTTAGE CLINICAL NETWORK LLC	Personnel influenza vaccinations (6), TB test (1)	0.00	120.00
02/22/2024	DJE - 0175795		Carport project: security deposit ref County P&D	0.00	-1,000.00
02/27/2024	CLM - 0773562	SANSUM CLINIC OCCUPATIONAL MEDICINE	New hire physical (1)	0.00	1,423.00
02/27/2024	CLM - 0773574	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES	LiveScan fingerprint screening (2)	0.00	98.00
02/28/2024	CLM - 0773763	NORMAN KATZ PSY D	Pre-employment screening, 4 new hires	0.00	1,980.00
02/28/2024	CLM - 0773785	LIEBERT CASSIDY WHITMORE	Labor attorney fees, January 2024	0.00	3,629.00
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, January 2024	0.00	2,747.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, December 2023	0.00	35.00
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, January 2024	0.00	87.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 1/2-1/30/24	0.00	3,202.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 fire project, January 2024	0.00	192.50
Total Professional & Special Service				0.00	28,625.00
Line Item Account 7507 -- ADP Payroll Fees					
02/02/2024	EFC - 0038248	ADP INC	ADP Payroll service, January 2024	0.00	780.62
02/21/2024	EFC - 0038386	ADP INC	W-2's, 12/29/23	0.00	485.05
Total ADP Payroll Fees				0.00	1,265.67
Line Item Account 7510 -- Contractual Services					
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email acct	0.00	116.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00



# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
02/22/2024	CLM - 0772642	AMERAVANT	Website hosting fee, February 2024	0.00	89.00
02/28/2024	CLM - 0773787	CDCE INC	Cradlepoint Netcloud accounts (19), annual fee	0.00	3,172.05
Total Contractual Services				0.00	4,983.25
Line Item Account 7540 -- Rents/Leases-Equipment					
02/21/2024	CLM - 0772367	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, February 2024	0.00	179.44
02/27/2024	CLM - 0773777	COASTAL COPY	Quarterly maintenance for copier, 2/29/24-5/30/24	0.00	757.80
Total Rents/Leases-Equipment				0.00	937.24
Line Item Account 7650 -- Special Departmental Expense					
02/01/2024	CLM - 0770249	SANTA BARBARA BUCKET BRIGADE	MFD Reimb: 1/9 ceremony light cost-share	0.00	700.00
Total Special Departmental Expense				0.00	700.00
Line Item Account 7730 -- Transportation and Travel					
02/01/2024	CLM - 0770308	EAN SERVICES LLC	Rental car: Moran, trip to drop off E691 at shop	0.00	42.07
02/29/2024	AUT - SUTAXJE		SUTAX JE - February 2024	0.00	25.50
Total Transportation and Travel				0.00	67.57
Line Item Account 7731 -- Gasoline-Oil-Fuel					
02/01/2024	CLM - 0770230	FUEL SMART	Gasoline charges, January 2024	0.00	546.65
02/01/2024	CLM - 0770307	McCormix Corporation	Diesel fuel, 1/25/24	0.00	2,386.61
02/05/2024	TRC - 0061432	DUSTIN BARTHEL	D. Barthel Reimb: fuel	0.00	99.00
02/14/2024	CLM - 0771982	McCormix Corporation	Diesel fuel, 2/8/24	0.00	1,999.63
Total Gasoline-Oil-Fuel				0.00	5,031.89
Line Item Account 7732 -- Training					
02/05/2024	TRC - 0061430	SCOTT CHAPMAN	S. Chapman Reimb: ESRI Conference	0.00	370.10
02/05/2024	TRC - 0061431	BENJAMIN HAUSER	B. Hauser Reimb: ESRI Conference	0.00	286.36
02/05/2024	TRC - 0061432	DUSTIN BARTHEL	D. Barthel Reimb: Nozzle forward	0.00	146.00
02/05/2024	TRC - 0061433	JARED GAMM	J. Gamm Reimb: CPR/AED Instructor Certification	0.00	779.25



# Cost Transactions

From 2/1/2024 to 2/29/2024

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
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	ACLS/PALS instructor cert, J. Gamm	0.00	200.00
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	ACLS/PALS recertification cards (6)	0.00	224.00
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	BLS recertification card, A. Hudley	0.00	11.00
02/27/2024	CLM - 0773505	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 9 employees	0.00	333.00
Total Training				0.00	2,349.71
Line Item Account 7760 -- Utilities					
02/08/2024	MIC - 0191468	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	307.86
02/08/2024	MIC - 0191468	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	330.88
02/13/2024	MIC - 0191644	THE GAS COMPANY	Gas service, Sta. 91 - 02/01/24	0.00	208.92
02/13/2024	MIC - 0191644	THE GAS COMPANY	Gas service, Sta. 92 - 02/02/24	0.00	216.22
02/20/2024	CLM - 0772376	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,217.35
Total Utilities				0.00	4,281.23
Line Item Account 8300 -- Equipment					
02/08/2024	CLM - 0771030	FUNCTIONAL FITNESS PRODUCTS	Stairmaster Gauntlet exercise machine	0.00	7,887.38
02/20/2024	CLM - 0772203	PLANNING AND DEVELOPMENT	Comm: Microwv simulcast Sheprd Mesa planning	0.00	1,015.20
02/29/2024	CLM - 0774043	5 BAR ENGINEERING LLC	Comm: Microwv simulcast consultant, Nov 23-Feb 24	0.00	11,130.00
Total Equipment				0.00	20,032.58
Total Montecito Fire Protection Dist				0.00	1,407,136.33

# Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Joint FS: Disbursement, January 2024	0.00	2,500.00
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Joint FS: Legal services, January 2024	0.00	624.00
Total Professional & Special Service				0.00	3,124.00
Line Item Account 8200 -- Structures&Struct Improvements					
02/13/2024	CLM - 0771560	INSIGHT ENVIRONMENTAL INC	Mold testing/inspection for 1257 East Valley Rd	0.00	820.00
02/29/2024	CLM - 0774033	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, January 2024	0.00	822.50
Total Structures&Struct Improvements				0.00	1,642.50
Total Montecito Fire Land & Building				0.00	4,766.50

# Financial Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	10,446,247.52	11,434,499.98	12,078,638.83
3011 -- Property Tax-Unitary	90,514.56	110,289.17	117,965.21
3015 -- PT PY Corr/Escapes Secured	-1,527.25	49,524.15	35,450.19
3020 -- Property Tax-Current Unsecd	641,675.04	709,628.16	804,240.81
3023 -- PT PY Corr/Escapes Unsecured	15,832.82	7,695.88	23,990.85
3040 -- Property Tax-Prior Secured	-5,524.04	4,082.95	-3,760.76
3050 -- Property Tax-Prior Unsecured	9,848.26	13,090.19	24,454.72
3054 -- Supplemental Pty Tax-Current	223,948.27	266,683.93	231,566.04
3056 -- Supplemental Pty Tax-Prior	-7,952.41	7,702.48	4,532.49
<b>Taxes</b>	<b>11,413,062.77</b>	<b>12,603,196.89</b>	<b>13,317,078.38</b>
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	196.05	561.23	1,650.96
<b>Fines, Forfeitures, and Penalties</b>	<b>196.05</b>	<b>561.23</b>	<b>1,650.96</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	7,577.98	29,356.68	114,001.05 <span style="color: blue;">15</span>
3381 -- Unrealized Gain/Loss Invstmnts	-46,637.37	0.00	0.00
3409 -- Other Rental of Bldgs and Land	11,200.00	11,200.00	0.00 <span style="color: blue;">7</span>
<b>Use of Money and Property</b>	<b>-27,859.39</b>	<b>40,556.68</b>	<b>114,001.05</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	-9,527.15	131,147.25	129,932.19
4220 -- Homeowners Property Tax Relief	38,434.61	38,670.00	37,903.03
4310 -- State Grant	14,112.20	21,899.31	-0.36
<b>Intergovernmental Revenue-State</b>	<b>43,019.66</b>	<b>191,716.56</b>	<b>167,834.86</b>

# Financial Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	1,992,988.33	1,206,894.52	779,878.72
Intergovernmental Revenue-Federal	1,992,988.33	1,206,894.52	779,878.72
<b>Charges for Services</b>			
5105 -- Reimb for District Services	78,388.52	109,505.27	83,729.26 14
Charges for Services	78,388.52	109,505.27	83,729.26
<b>Miscellaneous Revenue</b>			
5768 -- Safety Member Reimbursement	31,186.32	13,017.71	3,238.30
5780 -- Insurance Proceeds & Recovery	0.00	0.00	135,263.14
5894 -- Other-Payment for Damages	0.00	0.00	94,797.21
5895 -- Other-Donations	12,000.00	5,000.00	90,896.26
5909 -- Other Miscellaneous Revenue	1,418.32	1,295.54	24,585.79
Miscellaneous Revenue	44,604.64	19,313.25	348,780.70
Revenues	13,544,400.58	14,171,744.40	14,812,953.93
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	7,111,493.39	7,833,303.89	5,991,726.07
6300 -- Overtime	9,705.53	7,851.57	1,227,222.43
6301 -- Overtime - Reimbursable	1,007,793.83	620,220.48	747,042.00
6310 -- Overtime - Constant Staffing	152,476.13	206,817.62	0.00
6400 -- Retirement Contribution	1,767,623.20	1,976,390.06	1,049,924.02
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	122,623.55	126,712.21	123,204.39
6600 -- Health Insurance Contrib	1,443,267.93	1,512,976.28	1,614,993.55
6700 -- Unemployment Ins Contribution	5,548.78	5,809.04	5,385.68
6900 -- Workers Compensation	621,943.59	698,333.90	545,943.92

# Financial Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
Salaries and Employee Benefits	12,242,475.93	12,988,415.05	11,305,442.06
Services and Supplies			
7030 -- Clothing and Personal	55,402.39	20,660.83	32,817.73
7050 -- Communications	62,335.52	71,439.24	90,630.36
7060 -- Food	2,193.38	774.55	7,979.76
7070 -- Household Supplies	20,633.81	20,124.64	22,451.11
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	12,660.50	33,370.71	71,597.71
7200 -- Structure & Ground Maintenance	39,643.34	40,119.97	208,724.29
7205 -- Fire Defense Zone	138,742.62	204,647.61	184,657.62
7322 -- Consulting & Mgmt Fees	840.00	840.00	0.00
7324 -- Audit and Accounting Fees	3,456.75	4,723.25	19,765.24
7348 -- Instruments & Equip. < \$5000	5,113.08	7,911.73	58,917.82 16
7363 -- Equipment Maintenance	96,028.35	80,125.70	82,415.85
7400 -- Medical, Dental and Lab	25,337.98	25,102.39	77,247.66
7430 -- Memberships	9,895.00	11,171.00	13,000.00
7450 -- Office Expense	4,602.24	8,227.87	17,195.25
7456 -- IT Hardware Purchase < \$5K	15,284.17	3,958.72	8,329.22
7460 -- Professional & Special Service	267,989.58	196,280.66	303,629.32
7507 -- ADP Payroll Fees	4,905.90	6,793.81	7,156.14
7510 -- Contractual Services	83,471.24	108,398.69	133,059.73
7530 -- Publications & Legal Notices	490.20	5,721.69	1,130.00
7540 -- Rents/Leases-Equipment	2,674.75	3,494.28	3,348.13
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	7,244.82	7,425.00	7,603.47
7630 -- Small Tools & Instruments	4,042.88	8,078.62	1,732.38
7650 -- Special Departmental Expense	20,368.90	37,315.47	22,273.83

# Financial Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
7671 -- Special Projects	0.00	10,321.45	9,457.82
7730 -- Transportation and Travel	49,407.91	40,179.15	35,015.90
7731 -- Gasoline-Oil-Fuel	48,471.84	53,773.50	44,369.89
7732 -- Training	22,398.46	27,763.60	37,403.16
7760 -- Utilities	42,998.39	51,658.52	52,493.36
Services and Supplies	1,127,524.00	1,187,779.65	1,663,331.75
Other Charges			
7830 -- Interest Expense	92,789.30	124,355.52	104,518.00
Other Charges	92,789.30	124,355.52	104,518.00
Capital Assets			
8200 -- Structures&Struct Improvements	11,936.56	4,650.00	12,180.00
8300 -- Equipment	1,310.44	33,910.85	432,576.74
Capital Assets	13,247.00	38,560.85	444,756.74
Expenditures	13,476,036.23	14,339,111.07	13,518,048.55
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Uses	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Sources & Uses	-1,152,892.80	-1,133,571.96	-1,153,409.47
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	2,483.86	0.00	0.00
Decrease to Restricted	2,483.86	0.00	0.00

# Financial Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
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 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	2,483.86	0.00	0.00
Montecito Fire Protection Dist	-1,082,044.59	-1,300,938.63	141,495.91
Net Financial Impact	-1,082,044.59	-1,300,938.63	141,495.91



# Expenditure Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineltemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	1,145,930.10	561,404.85	759,083.49	1,125,934.21	497,683.61	717,267.82
6300 -- Overtime	677,803.99	129,050.68	198,446.90	-499,225.24	60,024.31	233,225.36
6301 -- Overtime - Reimbursable	0.00	0.00	-2,958.00	750,000.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	-20,231.00	20,231.00	0.00	0.00
6400 -- Retirement Contribution	231,968.39	75,984.69	154,060.23	355,034.22	0.00	77,002.99
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	27,122.28	15,372.68	13,755.72	14,139.10	14,176.50	14,640.32
6600 -- Health Insurance Contrib	195,266.98	201,759.02	375,975.94	18,702.97	215,075.50	212,900.26
6700 -- Unemployment Ins Contribution	55.76	22.96	42.64	39.36	5,176.66	35.18
6900 -- Workers Compensation	39,681.92	0.00	0.00	0.00	0.00	0.00
<b>Total Salaries and Employee Benefits</b>	<b>2,317,829.42</b>	<b>983,594.88</b>	<b>1,478,175.92</b>	<b>1,784,855.62</b>	<b>792,136.58</b>	<b>1,255,071.93</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	1,181.67	500.70	571.46	568.39	1,240.30	2,131.82
7050 -- Communications	12,913.45	5,726.92	16,758.00	5,892.05	10,223.09	8,517.88
7060 -- Food	93.66	0.00	7,208.87	505.37	978.48	0.00
7070 -- Household Supplies	2,864.60	1,895.04	4,345.25	2,242.09	4,049.57	2,309.69
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	3,341.93	1,122.96	7,959.67	-2,696.78	12,721.95	44,109.55
7200 -- Structure & Ground Maintenance	132,437.51	21,498.82	24,526.08	3,676.00	14,159.70	2,015.66
7205 -- Fire Defense Zone	33,959.45	24,028.32	16,709.75	10,041.32	42,966.67	9,869.56
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	19,765.24	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	459.92	27,621.87	20,013.35	8,181.86	2,640.82
7363 -- Equipment Maintenance	16,408.85	3,860.06	19,183.14	4,776.65	13,333.84	7,958.58
7400 -- Medical, Dental and Lab	57,068.41	4,410.93	2,420.26	1,374.48	3,497.63	2,790.29
7430 -- Memberships	0.00	10,125.00	1,135.00	420.00	1,320.00	0.00

# Expenditure Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
7450 -- Office Expense	582.42	10,173.72	1,777.80	428.59	1,596.58	1,446.41
7456 -- IT Hardware Purchase < \$5K	0.00	3,085.69	1,253.33	98.05	0.00	0.00
7460 -- Professional & Special Service	30,012.50	44,530.00	45,064.25	18,792.56	38,435.13	28,625.00
7507 -- ADP Payroll Fees	824.84	837.24	557.87	1,146.01	850.98	1,265.67
7510 -- Contractual Services	12,311.20	1,811.20	23,844.83	4,312.82	9,120.45	4,983.25
7530 -- Publications & Legal Notices	0.00	170.00	0.00	0.00	750.00	0.00
7540 -- Rents/Leases-Equipment	179.44	229.49	776.09	179.44	179.44	937.24
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,525.76	0.00	0.00	2,551.95	0.00
7630 -- Small Tools & Instruments	134.67	0.00	83.60	1,281.27	232.84	0.00
7650 -- Special Departmental Expense	41,230.26	36,384.30	-59,084.66	124.28	1,223.19	700.00
7671 -- Special Projects	0.00	0.00	4,240.82	1,636.78	3,580.22	0.00
7730 -- Transportation and Travel	5,695.02	8,283.18	8,903.00	3,124.59	5,234.32	67.57
7731 -- Gasoline-Oil-Fuel	4,575.22	4,420.43	10,593.08	9,132.09	7,700.97	5,031.89
7732 -- Training	0.00	8,853.01	3,889.81	3,923.57	7,141.62	2,349.71
7760 -- Utilities	5,493.84	5,543.29	4,153.71	17,825.19	4,440.46	4,281.23
Total Services and Supplies	361,308.94	200,475.98	194,258.12	108,818.16	195,711.24	132,031.82
<b>Other Charges</b>						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	52,259.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	52,259.00	0.00
<b>Capital Assets</b>						
8200 -- Structures&Struct Improvements	2,655.00	3,000.00	1,950.00	0.00	600.00	0.00
8300 -- Equipment	53,785.58	3,500.00	285,477.84	161.43	0.00	20,032.58
Total Capital Assets	56,440.58	6,500.00	287,427.84	161.43	600.00	20,032.58
Total Expenditures	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	1,040,706.82	1,407,136.33

# Expenditure Trend

As of: 2/29/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Montecito Fire Protection Dist	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33
Total Report	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33

**Montecito Fire Department  
Mutual Aid Billing Detail FY 2023-24**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Bonny, CA-RRU-109851	07/29-08/01/23	U-20230041-MTO	09/06/23	CalOES	30,362.07	10/26/23	<b>30,362.07</b>
Chilcoot, OR-UPF-000345	08/30-09/11/23	F-20230262-MTO	11/13/23	USFS	32,253.61	12/29/23	<b>32,253.61</b>
CY23 Fire Support, CA-LPF-000003	07/16-07/19/23	2023-19	11/28/23	USFS	7,972.56	12/21/23	<b>7,972.56</b>
CY23 Fire Support, CA-LPF-000003	08/28-08/31/23	2023-20	11/28/23	USFS	6,050.90	12/21/23	<b>6,050.90</b>
CY23 Fire Support, CA-LPF-000003	10/11-10/14/23	2023-21	11/28/23	USFS	11,532.67	12/21/23	<b>11,532.67</b>
CY23 Fire Support, CA-LPF-000003	11/13-11/17/23	2023-22	11/30/23	USFS	8,279.64	12/21/23	<b>8,279.64</b>
Happy Camp Complex, CA-KNF-007022	08/19-09/10/23	F-20230792-MTO	11/08/23	USFS	80,134.40	12/19/23	<b>80,134.40</b>
OES Preposition, CA-OES-240030-XSB	02/03-02/06/24			USFS			
OES Preposition, CA-OES-240057-XSB	02/18-02/19/24			CalOES			
ONCC Support, CA-ONCC-000004	08/15-08/16/23	F-20234045-MTO	10/06/23	USFS	2,943.72	11/06/23	<b>2,943.72</b>
OSCC Support, CA-OSCC-000001	06/30-07/07/23	F-20230013-MTO	09/26/23	USFS	143,503.21	10/26/23	<b>143,503.21</b>
Plant, CA-SBC-011307	08/19-08/21/23	U-20230312-MTO	10/18/23	CalOES	24,206.29	12/11/23	<b>24,206.29</b>
Rabbit, CA-RRU-102458	07/14-07/19/23	U-20230114-MTO	09/03/23	CalOES	74,907.05	10/23/23	<b>74,907.06</b>
Smith River Complex, CA-SRF-000968	08/15-09/01/23	F-20230298-MTO	12/19/23	USFS	329,491.56	03/11/24	<b>329,491.56</b>
Smith River Complex, CA-SRF-000968 (SD)	08/15-09/01/23	F-20230332-MTO	11/17/23	USFS	67,233.66	01/05/23	<b>67,233.66</b>
Smith River Complex, CA-SRF-000968	08/22-09/08/23	F-20230645-MTO	11/17/23	USFS	200,117.06	12/19/23	<b>200,117.06</b>
Smith River Complex, CA-SRF-000968	09/24-10/11/23	F-20231001-MTO	01/22/24	USFS	58,274.95		
South Fork Complex, CA-SHF-001004	08/21-09/05/23	F-20230551-MTO	12/04/23	USFS	49,101.52	01/02/24	<b>49,101.52</b>
SRF Lightning Complex, CA-SRF-000986	08/18-09/02/23	F-20230235-MTO	11/17/23	USFS	41,158.38	01/08/24	<b>41,158.38</b>
Quarry, CA-STF-001921	10/11-10/23/23	F-20230750-MTO	11/14/23	USFS	56,239.73	01/17/24	<b>56,239.72</b>
Quartz Ridge, CO-SJF-000678	08/09-08/20/23	F-2023748-MTO	11/06/23	USFS	51,541.72	01/17/24	<b>51,541.72</b>
York, CA-MNP-010701	07/31-08/07/23	I-20230026-MTO	10/05/23	USFS	21,815.95	11/28/23	<b>21,815.95</b>

**\$ 1,297,120.65**

**\$ 1,238,845.70**

Account Reconciliation	Budgeted Revenue	Year-to-date Total	Revenue
		Revenue	over/(under)
Acct 3750 - Cal-OES Revenue	1,000,000	129,475	(870,525)
Acct 4476 - USFS Revenue	1,000,000	1,167,645	167,645
<b>Total Revenue</b>	<b>2,000,000</b>	<b>1,297,121</b>	<b>(702,879)</b>

# Attachment

# B



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

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
February 2023	12,789,505.05	-	(279,592.49)	4,801.30	12,505,111.26	-2.22%	0.30%
March 2023	12,505,111.26	-	208,529.38	4,749.25	12,708,891.39	1.63%	3.68%
April 2023	12,708,891.39	-	86,589.11	4,796.25	12,790,684.25	0.64%	0.01%
May 2023	12,790,684.25	-	(98,108.90)	4,818.76	12,687,756.59	-0.80%	1.46%
June 2023	12,687,756.59	-	230,331.56	4,665.77	12,913,422.38	1.78%	1.61%
July 2023	12,913,422.38	-	177,347.65	4,846.00	13,085,924.03	1.34%	2.31%
August 2023	13,085,924.03	-	(156,043.48)	4,884.90	12,924,995.65	-1.23%	1.87%
September 2023	12,924,995.65	-	(378,296.98)	4,852.62	12,541,846.05	-2.96%	-2.88%
October 2023	12,541,846.05	-	(255,073.53)	4,762.43	12,282,010.09	-2.07%	-6.14%
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	0.51%
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	8.13%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	10.36%
<b>Total</b>		-	<b>823,193.74</b>	<b>57,759.04</b>			

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

Total OPEB Liability at 6/30/2022 = \$ 15,584,413

PARS OPEB balance at 6/30/2022 = 12,373,446

Net OPEB Liability at 6/30/2022 = \$ **3,210,967**

Funded status = **79.4%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
February 2023	6,089,339.73	-	(133,135.11)	2,285.97	5,953,918.65	-2.22%	0.29%
March 2023	5,953,918.65	-	99,274.99	2,261.24	6,050,932.40	1.63%	3.68%
April 2023	6,050,932.40	-	41,229.06	2,283.56	6,089,877.90	0.64%	0.01%
May 2023	6,089,877.90	-	(46,709.10)	2,294.32	6,040,874.48	-0.80%	1.46%
June 2023	6,040,874.48	-	109,672.56	2,221.45	6,148,325.59	1.78%	1.61%
July 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.31%
August 2023	6,230,457.64	-	(74,299.75)	2,325.80	6,153,832.09	-1.23%	1.87%
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	-2.88%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	-6.14%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	0.51%
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	8.13%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	10.35%
<b>Total</b>		-	<b>391,452.46</b>	<b>27,498.38</b>			

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

Total Accrued Pension Liability at 6/30/2022 = \$ 125,459,622

CalPERS total assets at 6/30/2022 = 106,645,119

Net Pension Liability at 6/30/2022 = \$ **18,814,503**

\*Funded status = **85.0%**

\*The PARS pension trust balance at 6/30/22 was \$5,891,523. When combined with CalPERS assets, total assets equal \$112,536,642, or a pension funded status of 89.7%.





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

**Account Report for the Period  
12/1/2023 to 12/31/2023**

David Neels  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

### Account Summary

Source	Balance as of 12/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2023
OPEB	\$12,991,311.63	\$0.00	\$575,483.14	\$4,869.48	\$0.00	\$0.00	\$13,561,925.29
PENSION	\$6,185,187.83	\$0.00	\$273,741.68	\$2,317.85	\$0.00	\$0.00	\$6,456,611.66
<b>Totals</b>	<b>\$19,176,499.46</b>	<b>\$0.00</b>	<b>\$849,224.82</b>	<b>\$7,187.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,018,536.95</b>

### Investment Selection

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

### Investment Objective

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

### Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.43%	8.23%	11.11%	0.33%	5.78%	4.98%	1/19/2010
PENSION	4.43%	8.25%	11.14%	0.34%	4.99%	-	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  
1/1/2024 to 1/31/2024**

David Neels  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

### Account Summary

Source	Balance as of 1/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 1/31/2024
OPEB	\$13,561,925.29	\$0.00	-\$1,968.15	\$5,017.39	\$0.00	\$0.00	\$13,554,939.75
PENSION	\$6,456,611.66	\$0.00	-\$929.12	\$2,388.73	\$0.00	\$0.00	\$6,453,293.81
<b>Totals</b>	<b>\$20,018,536.95</b>	<b>\$0.00</b>	<b>-\$2,897.27</b>	<b>\$7,406.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,008,233.56</b>

### Investment Selection

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

### Investment Objective

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

### Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-0.01%	10.47%	6.44%	0.42%	4.62%	5.08%	1/19/2010
PENSION	-0.01%	10.49%	6.46%	0.43%	4.22%	-	6/29/2017

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

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



# Agenda

## Item #6





**STAFF REPORT**

**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** March 22, 2024  
**Topic:** Proposed Budget Amendment for Fiscal Year 2023-24

**Summary**

The proposed budget amendment is presented to the Board in order to reflect anticipated changes of revenues and expenditures to the General Fund for fiscal year 2023-24. The proposed amendment would increase revenues by \$654,000, increase expenditures by \$490,500, and increase the unassigned fund balance by the net amount of \$163,500.

There are no proposed changes to the Fund 3652 or 3653 budgets.

**Discussion**

The following table provides an overview of the proposed changes to the General Fund:

	<b>ADOPTED BUDGET</b>	<b>PROPOSED ADJUSTMENT</b>	<b>AMENDED BUDGET</b>
Property taxes	23,413,000	-0-	<b>23,413,000</b>
Other revenue	<u>2,647,000</u>	<u>654,000</u>	<u><b>3,301,000</b></u>
<b>Total Revenue</b>	<b>26,060,000</b>	<b>654,000</b>	<b>26,714,000</b>
Salaries and benefits	19,920,500	377,500	<b>20,298,000</b>
Services and supplies	2,545,000	113,000	<b>2,658,000</b>
Other charges	52,260	52,260	<b>104,520</b>
Capital assets	1,312,000	-0-	<b>1,312,000</b>
Transfers/LT debt payments	<u>2,455,700</u>	<u>-52,260</u>	<u><b>2,403,440</b></u>
<b>Total Expenses</b>	<u><b>26,285,460</b></u>	<u><b>490,500</b></u>	<u><b>26,775,960</b></u>
<b>Use/(add) of carryover funds<sup>1</sup></b>	<u><b>225,460</b></u>	<u><b>-163,500</b></u>	<u><b>61,960</b></u>
<b>Net financial impact</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>Total fund balance</b>	<b>11,157,700</b>	<b>163,500</b>	<b>11,320,200</b>

<sup>1</sup> 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.

A detailed explanation of the proposed changes is provided as an attachment, along with the draft resolution and the proposed amended budget financials.

### **Conclusion**

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The Finance Committee recommends that the Board approve Resolution 2024-02 as presented.

### **Attachments**

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1. Proposed Budget Amendment Detail
2. Resolution 2024-02, Amending the Final Budget for FY 2023-24
3. Proposed Amended Budget Financials for Funds

### **Strategic Plan Reference**

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Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Budget Amendment Detail  
March 22, 2024**

**REVENUES**

Line Item	Description	Budget Action	\$ Change
1 4610	Federal Aid for Disaster	Establish budgeted revenues of \$488,000 due to unanticipated revenue from FEMA Disaster Recovery projects for COVID (\$125,000) and the winter storms of 2023 (\$363,000).	488,000
2 5768	Safety Member Reimbursement	Establish budgeted revenues of \$60,000 due to unanticipated revenue from the District's worker's compensation insurance administrator for long-term employee outages.	10,000
3 5894	Other - Payment for Damages	Establish budgeted revenues of \$95,000 due to unanticipated revenue from SCE for escrow trailing funds from the Thomas Fire/1-9 Debris Flow settlement claim.	95,000
4 5895	Other - Donations	Establish budgeted revenues of \$61,000 due to unanticipated revenue from community member donations.	61,000
<b>Total Revenue Increase</b>			<b>\$ 654,000</b>

**EXPENDITURES**

Line Item	Description	Budget Action	\$ Change
5 6100	Regular Salaries	Increase appropriations by \$305,500 for salary increases as provided in the District's two MOUs effective January 1, 2024.	305,500
6 6300 & 6310	Overtime & Overtime - Constant Staffing	Reclassify appropriations of \$1,500,000 from line item 6310 to 6300. This will reduce overtime tracking to two line items (6300 and 6301). The net effect is \$0.	-
7 6400	Retirement Contributions	Increase appropriations by \$72,000 for CalPERS pension contributions due to reportable earnings changes as provided in the District's two MOUs effective January 1, 2024.	72,000
8 7120	Equipment Maintenance (Operations)	Increase appropriations by \$50,000 for storm preparedness expenses (sand, sand bags, and other supplies) incurred this winter.	50,000
9 7200	Structure and Grounds Maintenance	Increase appropriations by \$30,000 for replacement of partial roof and windows at the 1257 East Valley Road property.	30,000
10 7348	Instruments & Equipment	Increase appropriations by \$33,000 for replacement equipment for apparatus standardization.	33,000
11 7830 & 7910	Interest expense (POB) & Long Term Debt Principal Repayment (POB)	Reclassify appropriations of \$52,260 from line item 7910 to 7830 to properly account for scheduled Pension Obligation Bond payments this fiscal year. The net effect is \$0.	-
<b>Total Expenditures Increase</b>			<b>\$ 490,500</b>

**Net Financial Impact Change \$ 163,500**





**RESOLUTION NO. 2024-02**

**RESOLUTION OF THE GOVERNING BOARD  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2023-24**

WHEREAS, a final budget for the District for Fiscal Year 2023-24 was adopted by the Board on September 25, 2023; and

WHEREAS, the District has received unanticipated revenues for disaster recovery grants, a donation, and other revenues in the current fiscal year; and

WHEREAS, the following account needs to be adjusted to accommodate expenditures and changes to the fund balance:

<u>Fund 3650 – General Fund</u>	
Regular Salaries (6100)	\$ 305,500
Overtime (6300)	1,500,000
Overtime – Constant Staffing (6310)	(1,500,000)
Retirement Contributions (6400)	72,000
Equipment Maintenance (7120)	50,000
Structure and Grounds Maintenance (7200)	30,000
Instruments and Equipment (7348)	33,000
Interest Expense (7830)	52,260
Long Term Debt Principal Repmt (7910)	<u>(52,260)</u>
	\$ 490,500

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

That the following revised budget be adopted for the Fiscal Year 2023-24:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 20,298,000
Services & Supplies	2,658,000
Other Charges	104,520
Capital Assets	1,312,000
Other Financing Uses	<u>2,403,440</u>
	\$ 26,775,960

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 22<sup>nd</sup> day of March, 2024 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

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President of the Board of Directors  
Montecito Fire Protection District

ATTEST:

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Secretary of the Board of Directors  
Montecito Fire Protection District

**Montecito Fire Protection District**  
**Proposed Amended Budget for Fiscal Year 2023-24**

**FUND 3650 - GENERAL FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>REVENUES</b>			
<b>Property Taxes</b>			
3010 Property Tax - Secured	\$ 21,883,000	-	\$ 21,883,000
3011 Property Tax - Unitary	209,000	-	209,000
3020 Property Tax - Unsecured	704,000	-	704,000
3050 Property Tax - Prior Unsecured	15,000	-	15,000
3054 Supplemental Property Tax - Current	602,000	-	602,000
<b>Total Taxes Revenue</b>	<b>23,413,000</b>	<b>-</b>	<b>23,413,000</b>
<b>Use of Money and Property</b>			
3380 Interest Income	145,000	-	145,000
3409 Rental Property Income	60,000	-	60,000
<b>Total Use of Money and Property</b>	<b>205,000</b>	<b>-</b>	<b>205,000</b>
<b>Intergovernmental Revenue - State</b>			
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	-	1,000,000
4220 Homeowners Property Tax Relief	77,000	-	77,000
<b>Total Intergovernmental Revenue - State</b>	<b>1,077,000</b>	<b>-</b>	<b>1,077,000</b>
<b>Intergovernmental Revenue - Federal</b>			
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	-	1,000,000
4610 Federal Aid for Disaster	-	488,000	488,000
<b>Total Intergovernmental Revenue - Federal</b>	<b>1,000,000</b>	<b>488,000</b>	<b>1,488,000</b>
<b>Charges for Services</b>			
5105 Reimbursement for District Services	228,000	-	228,000
<b>Total Charges for Services</b>	<b>228,000</b>	<b>-</b>	<b>228,000</b>
<b>Miscellaneous Revenue</b>			
5768 Safety Member Reimbursement	-	10,000	10,000
5780 Insurance Proceeds (Sta. 92 Claim)	125,000	-	125,000
5894 Other - Payment for Damages	-	95,000	95,000
5895 Other - Donations	-	61,000	61,000
5909 Other - Miscellaneous Revenue	12,000	-	12,000
<b>Total Miscellaneous Revenue</b>	<b>137,000</b>	<b>166,000</b>	<b>303,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 26,060,000</b>	<b>\$ 654,000</b>	<b>\$ 26,714,000</b>



**Montecito Fire Protection District**  
**Proposed Amended Budget for Fiscal Year 2023-24**

**FUND 3650 - GENERAL FUND**

		Adopted Budget	Proposed Adjustment	Amended Budget	
<b>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
6100	Regular Salaries	\$ 10,252,500	\$ 305,500	10,558,000	5
6300	Overtime	150,000	1,500,000	1,650,000	6
6301	Overtime - Fire Reimbursable	2,000,000	-	2,000,000	
6310	Overtime - Constant Staffing	1,500,000	(1,500,000)	-	6
6400	Retirement Contributions	2,008,000	72,000	2,080,000	7
6450	Supp Retirement Contribution (UAL)	750,000	-	750,000	
6550	FICA/Medicare	192,500	-	192,500	
6600	Insurance Contributions	2,462,000	-	2,462,000	
6700	Unemployment Insurance	5,500	-	5,500	
6900	Workers Compensation Insurance	600,000	-	600,000	
<b>Total Salaries &amp; Employee Benefits</b>		<b>19,920,500</b>	<b>377,500</b>	<b>20,298,000</b>	
<b>Services &amp; Supplies</b>					
7030	Clothing and PPE	56,000	-	56,000	
7050	Communications	115,000	-	115,000	
7060	Food	4,500	-	4,500	
7070	Household Supplies	36,000	-	36,000	
7090	Insurance: Liability/Auto/Prop.	110,000	-	110,000	
7120	Equipment Maintenance (Operations)	50,000	50,000	100,000	8
7200	Structure and Grounds Maintenance	259,500	30,000	289,500	9
7205	Fire Defense Zone (Hazard Mitigation)	300,000	-	300,000	
7322	Consulting and Management Fees	2,500	-	2,500	
7324	Audit and Accounting Fees	40,000	-	40,000	
7348	Instruments & Equipment	96,000	33,000	129,000	10
7363	Equipment Maintenance (Vehicles)	140,000	-	140,000	
7400	Medical & First Aid Supplies	114,000	-	114,000	
7430	Memberships	16,000	-	16,000	
7450	Office Expense	30,000	-	30,000	
7456	IT Hardware < \$5,000	10,000	-	10,000	
7460	Professional and Special Services	360,000	-	360,000	
7507	ADP Payroll Fees	10,000	-	10,000	
7510	Contractual Services	149,000	-	149,000	
7530	Publications & Legal Notices	6,000	-	6,000	
7540	Rents & Leases - Equipment	5,500	-	5,500	
7546	Administrative Tax Expense	220,000	-	220,000	
7580	Rents & Leases - Structure (Gibraltar)	12,500	-	12,500	
7630	Small Tools & Instruments	11,000	-	11,000	
7650	Special District Expense	40,000	-	40,000	
7671	Special Projects	17,500	-	17,500	
7730	Transportation and Travel	65,000	-	65,000	
7731	Gasoline/Oil/Fuel	90,000	-	90,000	



**Montecito Fire Protection District**  
**Proposed Amended Budget for Fiscal Year 2023-24**

**FUND 3650 - GENERAL FUND**

	Adopted Budget	Proposed Adjustment	Amended Budget
7732 Training	109,000	-	109,000
7760 Utilities	70,000	-	70,000
<b>Total Services &amp; Supplies</b>	<b>2,545,000</b>	<b>113,000</b>	<b>2,658,000</b>

**Other Charges**

7830 Interest Expense (POB)	52,260	52,260	104,520	11
<b>Total Other Charges</b>	<b>52,260</b>	<b>52,260</b>	<b>104,520</b>	

**Capital Assets**

8200 Structures & Improvements	590,000	-	590,000
8300 Equipment	722,000	-	722,000
<b>Total Capital Assets</b>	<b>1,312,000</b>	<b>-</b>	<b>1,312,000</b>

<b>TOTAL EXPENDITURES</b>	<b>23,829,760</b>	<b>542,760</b>	<b>24,372,520</b>
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**Other Financing Uses**

**Financing Uses**

7901 Tfr To Capital Reserves Fund (3652)	250,000	-	250,000	
7901 Tfr To Land & Building Fund (3653)	1,000,000	-	1,000,000	
7910 Long Term Debt Principal Repayment (POB)	1,205,700	(52,260)	1,153,440	11
<b>Total Other Financing Uses</b>	<b>2,455,700</b>	<b>(52,260)</b>	<b>2,403,440</b>	

<b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>(2,455,700)</b>	<b>52,260</b>	<b>(2,403,440)</b>
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**Changes to Fund Balances**

**Decrease to Residual Fund Balance**

9601 Residual Fund Balance	225,460	-	225,460
<b>Decrease to Residual Fund Balance</b>	<b>225,460</b>	<b>-</b>	<b>225,460</b>

**Increase to Residual Fund Balance**

9601 Residual Fund Balance	-	163,500	163,500
<b>Increase to Residual Fund Balance</b>	<b>-</b>	<b>163,500</b>	<b>163,500</b>

<b>TOTAL CHANGES TO FUND BALANCES</b>	<b>(225,460)</b>	<b>163,500</b>	<b>(61,960)</b>
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<b>Net Financial Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**Fund 3650 Fund Balance Detail**

<b>Reserves: Catastrophic</b>	\$ 3,295,000	\$ -	\$ 3,295,000
<b>Reserves: Economic Uncertainties</b>	5,270,000	-	5,270,000
Fund Balance - Unrestricted Residual (at end of FY)	2,591,689	163,500	2,755,189
Projected Fund Balance at Year End	\$ 11,156,689	\$ 163,500	\$ 11,320,189





**Montecito Fire Protection District**  
**Proposed Amended Budget for Fiscal Year 2023-24**

**FUND 3652 - CAPITAL RESERVES FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	30,000	-	30,000
<b>Total Use of Money and Property</b>	30,000	-	30,000
<b>Other Financing Sources</b>			
5910 Transfer from General Fund (3650)	250,000	-	250,000
<b>Total Other Financing Sources</b>	250,000	-	250,000
<b>TOTAL REVENUES</b>	<b>\$ 280,000</b>	<b>-</b>	<b>\$ 280,000</b>

**EXPENDITURES**

**Capital Assets**

8300 Equipment			
Type 1 Engine (Engine 92) - carryover	852,240	-	852,240
Squad 91	230,000	-	230,000
Vehicle (Prevention 95)	88,000	-	88,000
<b>Total Capital Assets</b>	<b>1,170,240</b>	<b>-</b>	<b>1,170,240</b>
<b>TOTAL EXPENDITURES</b>	<b>1,170,240</b>	<b>-</b>	<b>1,170,240</b>

**Changes to Fund Balances**

**Decrease to Assigned**

9901 Purpose of Fund	890,240	-	890,240
<b>Decrease to Assigned</b>	<b>890,240</b>	<b>-</b>	<b>890,240</b>
<b>TOTAL CHANGES TO FUND BALANCES</b>	<b>890,240</b>	<b>-</b>	<b>890,240</b>

**Net Financial Impact**    \$ -    \$ -    \$ -

**Fund 3652 Fund Balance Detail**

Fund Balance - Nonspendable	\$ -	\$ -	\$ -
Fund Balance - Assigned	3,012,671	-	3,012,671
Projected Fund Balance at Year End	\$ 3,012,671	\$ -	\$ 3,012,671



**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2023-24**

**FUND 3653 - LAND & BUILDING FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	30,000	-	30,000
<b>Total Use of Money and Property</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Miscellaneous Revenue</b>			
5780 Insurance Proceeds (rental properties)	750,000	-	750,000
<b>Total Miscellaneous</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>
<b>Other Financing Sources</b>			
5910 Transfer from General Fund (3650)	1,000,000	-	1,000,000
<b>Total Other Financing Sources</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
<b>TOTAL REVENUES</b>	<b>1,780,000</b>	<b>-</b>	<b>1,780,000</b>
<b>EXPENDITURES</b>			
<b>Services and Supplies</b>			
7460 Professional Services	500,000	-	500,000
<b>Total Services and Supplies</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>
<b>Capital Assets</b>			
8200 Structures and Improvements			
Rental property rebuild	250,000	-	250,000
Solar/generator project infrastructure	279,500	-	279,500
<b>Total Capital Assets</b>	<b>529,500</b>	<b>-</b>	<b>529,500</b>
<b>TOTAL EXPENDITURES</b>	<b>1,029,500</b>	<b>-</b>	<b>1,029,500</b>
<b>Changes to Fund Balances</b>			
<b>Increase to Unassigned</b>			
9940 Unassigned Fund Balance	750,500	-	750,500
<b>Increases to Unassigned</b>	<b>750,500</b>	<b>-</b>	<b>750,500</b>
<b>TOTAL CHANGES TO FUND BALANCES</b>	<b>(750,500)</b>	<b>-</b>	<b>(750,500)</b>
<b>Net Financial Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 3653 Fund Balance Detail</b>			
Fund Balance - Assigned	\$ 3,347,681	\$ -	\$ 3,347,681
Less: Fund Balance - Assigned for FY	750,500	-	750,500
Projected Fund Balance at Year End	\$ 4,098,181	\$ -	\$ 4,098,181



# Agenda

## Item #7



# MONTECITO FIRE PROTECTION DISTRICT

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

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on February 26, 2024 at 2:00 p.m.

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

**Present:** Director van Duinwyk, Director Lee, Director Easton, Director Dougherty, Director Powell. Chief Neels and District Counsel Mark Manion were also present.

- 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. Receive iSimulate presentation from Battalion Chief Chapman.**

The Board adjourned and proceeded to the apparatus bay for the iSimulate presentation.

- 3. That the Board of Directors authorize the Fire Chief to approve the Pueblo Construction Change Order Proposal for the Loft Office Remodel at Station 91, in the amount of \$16,868.36 plus a contingency not to exceed 15% of that amount to be used in the discretion of the Fire Chief. (Strategic Plan Goal 5)**

- a. Staff report presented by Chief Neels.**

Chief Neels provided a staff report regarding the Pueblo Construction Change Order Proposal for the Loft Office Remodel at Station 91. Motion to authorize the Fire Chief to approve the Change Order Proposal for the Loft Office Remodel at Station 91, in the amount of \$16,868.36 plus a contingency not to exceed 15% of that amount to be used in the discretion of the Fire Chief made by Director Lee, seconded by Director Easton, and unanimously passed.

- 4. Presentation regarding Long Term Financial Outlook by Accountant Nahas. (Strategic Plan Goal 8)**

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

Accountant Nahas provided a presentation regarding the District's Long-Term Financial Outlook. The Board received and filed the Long-Term Financial Outlook.

**5. Approval of Minutes of the January 22, 2024 Regular Meeting.**

Motion to approve the minutes of the January 22, 2024 Regular meeting made by Director Easton, seconded by Director Lee, and unanimously passed.

**6. Fire Chief's report.**

Chief Neels provided an update regarding the ambulance project and Regional Fire Communications Center. The Chief highlighted correspondence from CSDA and LAFCO. Chief Neels noted that the CSDA will recognize Assemblymember Gregg Hart as the Legislator of the year on March 1<sup>st</sup> at 9:00 a.m. at Montecito Fire District.

**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 March 22, 2024 Special Board meeting.**

There were no additional suggestions from the Directors.

**9. CLOSED SESSION:**

**A. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)**

- District negotiators: Peter van Duiwyk and Michael Lee
- Employee Organization: Montecito Firefighters' Association

**B. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)**

- District negotiators: Peter van Duiwyk and Michael Lee
- Unrepresented Employees: Fire Marshal, Division Chief Operations, Battalion Chiefs, Accountant, Administrative Assistant, Public Information Officer.

**C. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**

**Initiation of litigation pursuant to Government Code section 54956.9 (d) (4): (One potential case)**

The Board reported out of closed session at 3:50 p.m. with no reportable action.

**10. Approve the terms and conditions of and authorize the Board President and Fire Chief to execute the following: (a) Memorandum of Understanding between the Montecito Firefighters' Association and the Montecito Fire Protection District; and (b)**



**Memorandum of Understanding between Members of Staff and the Montecito Fire Protection District. (Strategic Plan Goals 1 and 8)**

Motion to approve the terms and conditions of and authorize the Board President and Fire Chief to execute the MOU between the Montecito Firefighters' Association and the Montecito Fire Protection District; and the MOU between Members of Staff and the Montecito Fire Protection District made by Director Easton, seconded by Director Lee, and unanimously passed.

**11. Approval of the Publicly Available Pay Schedule, effective January 1, 2024, as required by CalPERS. (Strategic Plan Goal 8)**

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

District Accountant Nahas provided a staff report regarding the Publicly Available Pay Schedule, effective January 1, 2024. Motion to approve the Publicly Available Pay Schedule, effective January 1, 2024 made by Director Powell, seconded by Director Easton, and unanimously passed.

Meeting Adjourned at 3:52 p.m.

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President Peter van Duinwyk

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Secretary Sylvia Easton



# Agenda

## Item #8



Dear friends at the MFD,

Thank you so much  
for putting on a great  
training at Crane on 2/14.  
We appreciate all that you  
do for our community.

Enjoy these treats as a  
small token of our appreciation.

Thank You! - Your friends at  
Crane.

**GREGG HART**  
ASSEMBLYMEMBER, THIRTY-SEVENTH DISTRICT  
CALIFORNIA STATE ASSEMBLY

Chief Nells,



Thank you very much for hosting the CSOA event last week where I was honored as "Legislator of the Year." It was a very special moment for me and I deeply appreciate your support and encouragement!



*Gregg Hart*