

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

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

September 25, 2023 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Report from the Finance Committee. (Strategic Plan Goal 8)
 - a. Consider recommendation to approve Resolution 2023-07, Adoption of the Final Budget for the Fiscal Year 2023-24.
 - b. Consider recommendation to approve July and August 2023 financial statements.
 - c. Review PARS Post-Employment Benefits Trust statement for July 2023.
3. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 8)
 - a. Staff report presented by District Accountant Nahas.
4. Consider approval of Resolution 2023-08, fixing the employer contribution under the Public Employees' Medical and Hospital Care Act at an equal amount for employees and annuitants. (Strategic Plan Goal 8)
 - a. Staff report presented by District Accountant Nahas.
5. Consider approval of Resolution 2023-09, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2023-24. (Strategic Plan Goal 8)
 - a. Staff report presented by District Accountant Nahas.
6. Report from the Fire Station Location Planning Committee.
7. Approval of Minutes of the August 28, 2023 Regular Meeting.

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Agenda for Regular Meeting, September 25, 2023
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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 October 23, 2023 Regular Board meeting.
11. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code section 54956.9 (d) (2):
(One potential case)

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 21, 2023.

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

Attachment

A



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 25, 2023
Topic: Recommended Final Budget for Fiscal Year 2023-24

Summary

This report will focus on the recommended Final Budget for the District’s three funds, which include the General Fund, Capital Reserves, and Land & Building.

Budget Summary

The recommended Final Budget is presented for Board approval by September 30. An individual budget is presented for each of the District’s funds: General Fund, Capital Reserves, and Land & Building. This report identifies updates since the adoption of the Preliminary Budget in June. The following table is an overview of the balanced budgets for each fund, a consolidated total, and estimated fund balances on June 30, 2024.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	23,413,000	-0-	-0-	23,413,000
Other revenue	<u>2,647,000</u>	<u>280,000</u>	<u>1,780,000</u>	<u>4,707,500</u>
Total Revenue	26,060,000	280,000	1,780,000	28,120,000
Salaries and benefits	19,920,500	-0-	-0-	19,920,500
Services and supplies	2,545,000	-0-	500,000	3,045,000
Other charges	52,260	-0-	-0-	52,260
Capital assets	1,312,000	1,170,240	529,500	3,011,740
Transfers/LT debt payments	<u>2,455,700</u>	<u>-0-</u>	<u>-0-</u>	<u>2,455,700</u>
Total Expenses	<u>26,285,460</u>	<u>1,170,240</u>	<u>1,029,500</u>	<u>28,485,200</u>
Use/(add) of carryover funds¹	<u>225,460</u>	<u>890,240</u>	<u>(750,500)</u>	<u>365,200</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance on 6/30/24	11,157,000	3,013,000	4,098,000	18,268,000

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

Discussion

The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2024, and it is presented along side the Preliminary Budget adopted in June, and the actual budget from fiscal year 2023 for comparison purposes. Below are explanations for updates made to the proposed Final Budget.

General Fund Revenues

- Property Taxes Revenue (3010-3054): The District's assessed property tax value increased by an estimated 6.97% (up from the 5% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new growth rate. Other property tax line items were recalculated using FY23 actual revenue as the base. The total estimated property tax increase from the prior year is \$1,084,741.
- Interest Income (3380) – An increase in interest income is expected based on current returns from the fixed income market.
- Rental Property Income (3409) – A decrease of \$9,000 is presented due to a two-month delay in availability of the two rental units that were damaged and destroyed during the debris flow. Currently, one of the three units are occupied.
- Insurance Proceeds (5780) – The fire damage repair at Station 92 will be completed in September. A final settlement check will be issued following completion.

General Fund Expenditures – Salaries & Employee Benefits

- Salaries (6100) – Based on current MOU contracts.
- Overtime (6300 and 6310) – Adjustments to two overtime line items are presented to be more in line with actual expense figures from FY23.
- Supplemental Retirement Contributions (6450) – Staff recommends making an Additional Discretionary Payment of \$500,000 towards the June 30, 2022 UAL liability that goes into effect on July 1, 2024. The UAL required payment will be \$600,000 in FY25 with the potential to increase to over \$2 Million by FY29 as presented in the District's CalPERS Actuarial Valuation Reports for June 30, 2022. The upcoming increases are a result of the CalPERS investment return of -6.1% reported for the year ending June 30, 2022. Pension liability continues to be a moving target from year to year, and Staff will continue to evaluate repayment schedules on an annual basis.

[Finance Committee Recommendation: Increase the Additional Discretionary Payment to \\$750,000, as reflected in the budget.](#)

General Fund Expenditures – Services and Supplies

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

- Insurance (7090) – An increase is reflected to cover the actual premium for FY2023-24.
- Structure and Ground Maintenance (7200) – The fire damage repair at Station 92 will be completed in September. This year's budget includes \$125,000 for station repair work completed this fiscal year.

Additionally, a one-time budget increase of \$25,000 is proposed for security fencing around the newly constructed/repaired rental property units.

- Special District Expense (7650) – Increased to more closely reflect actual expenses from FY2023.

- Transportation and Travel (7730) – Decreased to more closely reflect actual expenses from FY2023.

General Fund Expenditures – Capital Assets

- Structures and Improvements (8200) – Proposed one-time projects include the loft office space addition and asphalt driveway replacement at Station 91, and a security gate, carport and new flooring at Station 92. All project contracts over \$10,000 are subject to Board approval.
- Equipment (8300) – Decrease of \$125,000 to reflect the actual cost of the portable radio replacements.

General Fund Expenditures – Transfers

- Transfers to Capital Reserves Fund (7901) – Decreased by \$90,000 to more closely meet Financial Policies reserves funding levels.
- Transfers to Land & Building Fund (7901) - [Finance Committee Recommendation: Transfer \\$1,000,000 for Joint Fire Station funding.](#)

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

- Transfer from General Fund (5910) – Decreased by \$90,000 to reflect the updated transfer amount.

Land & Building (Fund 3653) – This fund maintains reserves for pre-acquisition costs for a joint fire station, rebuild/repair of rental units, and solar/generator project infrastructure costs.

- Insurance Proceeds (5780) – Final repairs to the two rental units will be completed in September. A final settlement check will be issued following completion.
- Transfer from General Fund (5910) – Increased by \$1,000,000 to reflect the updated transfer amount.
- Structures and Improvements (8200) – Increase by \$250,000 to cover the remaining expenses for the rental property rebuild/repairs since July 1, 2023.

Reserves

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

RESERVE CATEGORIES	RESERVES 7/1/23	LESS RESERVES AT 7/1/22	ADD'L RESERVES NEEDED
Catastrophic Event	3,295,000	(3,015,000)	280,000
Economic Uncertainties	<u>5,270,000</u>	<u>(4,950,000)</u>	<u>320,000</u>
Totals	8,565,000	(7,965,000)	600,000

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

Conclusion

The Finance Committee recommends that the Board adopt Resolution 2023-07, the accompanying financial statements and reserve levels as presented.

Attachments

1. Resolution 2023-07: Adoption of the Final Budget for the Fiscal Year 2023-24
2. Proposed Final Budget for Fiscal Year 2023-24

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

RESOLUTION NO. 2023-07

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
FINAL BUDGET FOR THE FISCAL YEAR 2023-24**

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

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

WHEREAS, the Board of Directors met at a regular meeting on June 26, 2023, to consider the District's preliminary budget for fiscal year 2023-24 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 26, 2023, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 26, 2023, set September 25, 2023 at 2:00 p.m. at the Montecito Fire Protection District Board of Directors Meeting, as the time to consider and adopt the final budget as required by law, providing that any person may attend and be heard regarding any item in the budget or regarding the addition of other items; and

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

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

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

1. That the Board of Directors adopts the fiscal year 2023-24 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 25, 2023.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 19,920,500
Services & Supplies	2,545,000
Other Charges	52,260
Capital Assets	1,312,000
Other Financing Uses	<u>2,455,700</u>
	\$ 26,285,460

<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 1,170,240
 <u>Fund 3653 – Land & Building</u>	
Services & Supplies	\$ 500,000
Capital Assets	<u>529,500</u>
	\$ 1,029,500

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

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 25th day of September, 2023, by the following vote, to wit:

AYES:
 NAYS:
 ABSTAIN:
 ABSENT:

President of the Board of Directors
 Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
 Montecito Fire Protection District

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

FUND 3650 - GENERAL FUND

REVENUES

Property Taxes

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
3010 Property Tax - Secured (+6.97%)	\$ 21,883,000	\$ 21,527,000	356,000	\$ 20,456,768	1,426,232
3011 Property Tax - Unitary	209,000	179,000	30,000	209,384	(384)
3015 Property Tax - Escapes Secured	-	-	-	58,045	(58,045)
3020 Property Tax - Unsecured	704,000	673,000	31,000	703,836	164
3023 Property Tax - PY Corrections/Escapes	-	-	-	13,554	(13,554)
3040 Property Tax - Prior Secured	-	-	-	4,002	(4,002)
3050 Property Tax - Prior Unsecured	15,000	20,500	(5,500)	14,593	407
3054 Supplemental Property Tax - Current	602,000	496,500	105,500	859,829	(257,829)
3056 Supplemental Property Tax - Prior	-	-	-	8,248	(8,248)
Total Taxes Revenue	23,413,000	22,896,000	517,000	22,328,259	1,084,741

Fines, Forfeitures, and Penalties

3057 Property Tax 506 Interest/480 Penalties	-	-	-	992	(992)
Total Use of Money and Property	-	-	-	992	(992)

Use of Money and Property

3380 Interest Income	145,000	90,000	55,000	180,961	(35,961)
3409 Rental Property Income	60,000	69,000	(9,000)	16,800	43,200
Total Use of Money and Property	205,000	159,000	46,000	197,761	7,239

Intergovernmental Revenue - State

3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	370,353	629,647
4220 Homeowners Property Tax Relief	77,000	77,000	-	77,340	(340)
4310 State Grant (Cal Fire - Prevention)	-	-	-	149,612	(149,612)
Total Intergovernmental Revenue - State	1,077,000	1,077,000	-	597,305	479,695

Intergovernmental Revenue - Federal

4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,206,895	(206,895)
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	1,206,895	(206,895)

Charges for Services

5105 Reimbursement for District Services	228,000	228,000	-	221,088	6,912
Total Charges for Services	228,000	228,000	-	221,088	6,912

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

FUND 3650 - GENERAL FUND

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
Miscellaneous Revenue					
5768 Safety Member Reimbursement	-	-	-	13,480	(13,480)
5780 Insurance Proceeds (Sta. 92 Claim)	125,000	-	125,000	90,153	-
5895 Other - Donations	-	-	-	5,000	(5,000)
5909 Other - Miscellaneous Revenue	12,000	10,500	1,500	11,741	259
Total Miscellaneous Revenue	137,000	10,500	126,500	120,374	16,626
TOTAL REVENUES	\$ 26,060,000	\$ 25,370,500	\$ 689,500	\$ 24,672,673	\$ 1,387,327
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 10,252,500	\$ 10,252,500	-	\$ 10,144,795	107,705
6300 Overtime	150,000	202,000	(52,000)	114,099	35,901
6301 Overtime - Fire Reimbursable	2,000,000	2,000,000	-	942,063	1,057,937
6310 Overtime - Constant Staffing	1,500,000	1,047,000	453,000	1,551,390	(51,390)
6400 Retirement Contributions	2,008,000	2,008,000	-	2,636,905	(628,905)
6450 Supp Retirement Contribution (UAL)	750,000	-	750,000	-	750,000
6550 FICA/Medicare	192,500	192,500	-	184,329	8,171
6600 Insurance Contributions	2,462,000	2,462,000	-	2,303,823	158,177
Health Insurance	2,240,000	2,240,000			
Dental, Vision, Life Insurance	222,000	222,000			
6700 Unemployment Insurance	5,500	5,500	-	5,891	(391)
6900 Workers Compensation Insurance	600,000	600,000	-	698,334	(98,334)
Total Salaries & Employee Benefits	19,920,500	18,769,500	1,151,000	18,581,629	1,338,871
Services & Supplies					
7030 Clothing and PPE	56,000	56,000	-	29,981	26,019
7050 Communications	115,000	115,000	-	110,715	4,285
7060 Food	4,500	4,500	-	10,064	(5,564)
7070 Household Supplies	36,000	36,000	-	37,147	(1,147)
7090 Insurance: Liability/Auto/Prop.	110,000	97,500	12,500	97,377	12,623
7120 Equipment Maintenance (Operations)	50,000	50,000	-	73,703	(23,703)

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

FUND 3650 - GENERAL FUND

		<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
7200	Structure and Ground Maintenance	259,500	109,500	150,000	173,620	85,880
	Operational	50,000	50,000	-		
	Interior painting, Station 92	50,000	50,000			
	Mechanic Bay lighting upgrades, Station 92	9,500	9,500			
	Fire damage repairs, Station 92	125,000	-			
	Rental properties security gate	25,000	-			
7205	Fire Defense Zone (Hazard Mitigation)	300,000	300,000	-	423,069	(123,069)
	Operational	250,000	250,000			
	Structure Hardening Grant Program	50,000	50,000			
7322	Consulting and Management Fees	2,500	2,500	-	1,262	1,238
7324	Audit and Accounting Fees	40,000	40,000	-	35,115	4,885
7348	Instruments & Equipment	96,000	96,000	-	14,430	81,570
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
	HazMat team equipment (from 7630)	10,000	10,000			
	Equipment for new Type 1 engine	65,000	65,000			
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	188,294	(48,294)
7400	Medical & First Aid Supplies	114,000	114,000	-	38,076	75,924
	Operational	47,000	47,000	-		
	Lifepak AEDs replacement (24)	67,000	67,000	-		
7430	Memberships	16,000	16,000	-	14,473	1,527
7450	Office Expense	30,000	20,000	10,000	16,970	13,030
	Operational	20,000	20,000			
	Workstations for Station 92	10,000	-			
7456	IT Hardware < \$5,000	10,000	7,500	2,500	13,410	(3,410)
7460	Professional and Special Services	360,000	360,000	-	372,919	(12,919)
	Operational	295,000	295,000			
	Facilities Project Manager	20,000	20,000			
	Evacuation Zones Analysis	45,000	45,000			
7507	ADP Payroll Fees	10,000	10,000	-	10,416	(416)
7510	Contractual Services	149,000	149,000	-	126,226	22,774
	Operational	129,100	129,100			
	Prevention permit/inspection software	12,000	12,000			
	New website design and host	7,900	7,900			
7530	Publications & Legal Notices	6,000	6,000	-	6,091	(91)
7540	Rents & Leases - Equipment	5,500	5,500	-	4,968	532

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

FUND 3650 - GENERAL FUND

		<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
7546	Administrative Tax Expense	220,000	220,000	-	217,028	2,972
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	9,951	2,549
7630	Small Tools & Instruments	11,000	11,000	-	8,705	2,295
7650	Special District Expense	40,000	35,500	4,500	44,086	(4,086)
	Operational (permits, fees, LAFCO, other)	40,000	35,500			
7671	Special Projects	17,500	17,500	-	12,216	5,284
	Department mailers	10,000	10,000			
	Public Education materials	7,500	7,500			
7730	Transportation and Travel	65,000	80,000	(15,000)	52,219	12,781
7731	Gasoline/Oil/Fuel	90,000	90,000	-	86,783	3,217
7732	Training	109,000	109,000	-	79,660	29,340
	Operational	99,000	99,000	-		
	New hire academy	10,000	10,000			
7760	Utilities	70,000	70,000	-	69,503	497
	Total Services & Supplies	2,545,000	2,380,500	164,500	2,378,477	166,523
Other Charges						
7830	Interest Expense (POB)	52,260	52,260	-	124,356	(72,096)
	Total Other Charges	52,260	52,260	-	124,356	(72,096)
Capital Assets						
8200	Structures & Improvements	590,000	570,000	20,000	18,652	571,348
	Station 91: Loft renovation, asphalt driveway replacement					
	Station 92: Flooring (carryover), carport/gate					
8300	Equipment	722,000	847,000	(125,000)	68,606	653,394
	ALS equipment - cardiac monitor (carryover)	30,000	30,000			
	Comm - Microwave Simulcast Upgrade	272,000	272,000			
	Portable radios replacement (carryover)	420,000	545,000	-	-	-
	Total Capital Assets	1,312,000	1,417,000	(105,000)	87,258	1,224,742
	TOTAL EXPENDITURES	23,829,760	22,619,260	1,210,500	21,171,720	2,658,040

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

FUND 3650 - GENERAL FUND

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
Other Financing Uses					
Financing Uses					
7901 Tfr To Capital Reserves Fund (3652)	250,000	340,000	(90,000)	530,000	(280,000)
7901 Tfr To Land & Building Fund (3653)	1,000,000	-	1,000,000	1,350,000	(350,000)
7910 Long Term Debt Principal Repayment (POB)	1,205,700	1,205,700	-	1,133,572	72,128
Total Other Financing Uses	2,455,700	1,545,700	910,000	3,013,572	(557,872)
TOTAL OTHER FINANCING SOURCES & USES	(2,455,700)	(1,545,700)	(910,000)	(3,013,572)	557,872
Changes to Fund Balances					
Decrease to Nonspendable					
9602 Receivable	-	-	-	-	-
Decrease to Receivable	-	-	-	-	-
Decrease to Residual Fund Balance					
9601 Residual Fund Balance	225,460	-	225,460	-	225,460
Decrease to Residual Fund Balance	225,460	-	225,460	-	225,460
Increase to Residual Fund Balance					
9601 Residual Fund Balance	-	1,205,540	(1,205,540)	487,381	(487,381)
Increase to Residual Fund Balance	-	1,205,540	(1,205,540)	487,381	(487,381)
TOTAL CHANGES TO FUND BALANCES	(225,460)	1,205,540	(1,431,000)	487,381	(712,841)
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3650 Fund Balance Detail					
Reserves: Catastrophic	\$ 3,015,000			\$ 3,015,000	\$ -
Reserves: Economic Uncertainties	4,950,000			4,950,000	-
Fund Balance - Unrestricted Residual (est. at end of FY)	3,191,689			3,417,149	(225,460)
Projected Fund Balance at Year End	\$ 11,156,689			\$ 11,382,149	\$ (225,460)

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

FUND 3652 - CAPITAL RESERVES FUND	Final Budget	Preliminary FY 2023	Difference from Prelim	Actual Budget FY 2022-23	Difference from Final
REVENUES					
Use of Money and Property					
3380 Interest Income	30,000	30,000	-	39,080	(9,080)
Total Use of Money and Property	30,000	30,000	-	39,080	(9,080)
Other Financing Sources					
5910 Transfer from General Fund (3650)	250,000	340,000	(90,000)	530,000	(280,000)
5919 Sale of Capital Assets	-	-	-	4,575	(4,575)
Total Other Financing Sources	250,000	340,000	(90,000)	534,575	(284,575)
TOTAL REVENUES	280,000	\$ 370,000	\$ (90,000)	\$ 573,655	\$ (293,655)
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	-		
Total Capital Assets	1,170,240	1,170,240	-	95,983	1,074,257
TOTAL EXPENDITURES	1,170,240	1,170,240	-	95,983	1,074,257
Changes to Fund Balances					
Decrease to Assigned					
9901 Purpose of Fund	890,240	800,240	90,000	-	890,240
Decrease to Assigned	890,240	800,240	90,000	-	890,240
Increase to Unassigned					
9940 Unassigned Fund Balance	-	-	-	477,672	(477,672)
Increases to Unassigned	-	-	-	477,672	(477,672)
TOTAL CHANGES TO FUND BALANCES	890,240	800,240	90,000	(477,672)	1,367,912
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail					
Fund Balance - Nonspendable	\$ -			\$ 852,240	
Fund Balance - Assigned	3,012,671			3,050,671	
Projected Fund Balance at Year End	\$ 3,012,671			\$ 3,902,911	

Montecito Fire Protection District
Final Budget for Fiscal Year 2023-24

FUND 3653 - LAND & BUILDING FUND		Final	Preliminary	Difference	Actual Budget	Difference
		Budget	Budget	from Prelim	FY 2022-23	from Final
REVENUES						
Use of Money and Property						
3380	Interest Income	30,000	30,000	-	38,440	(8,440)
Total Use of Money and Property		30,000	30,000	-	38,440	(8,440)
Miscellaneous Revenue						
5780	Insurance Proceeds (rental properties)	750,000	-	750,000	-	750,000
Total Miscellaneous		750,000	-	750,000	-	750,000
Other Financing Sources						
5910	Transfer from General Fund (3650)	1,000,000	-	1,000,000	1,350,000	(350,000)
Total Other Financing Sources		1,000,000	-	1,000,000	1,350,000	(350,000)
TOTAL REVENUES		1,780,000	\$ 30,000	\$ 1,750,000	\$ 1,388,440	\$ 391,560
EXPENDITURES						
Services and Supplies						
7460	Professional Services	500,000	500,000	-	5,734	494,266
Total Services and Supplies		500,000	500,000	-	5,734	494,266
Capital Assets						
8200	Structures and Improvements					
	Rental property rebuild	250,000	-	250,000	1,198,555	(948,555)
	Solar/generator project infrastructure	279,500	279,500	-	-	279,500
Total Capital Assets		529,500	279,500	250,000	1,198,555	(669,055)
TOTAL EXPENDITURES		1,029,500	779,500	250,000	1,204,289	(174,789)
Changes to Fund Balances						
Decrease to Assigned						
9901	Purpose of Fund	(750,500)	749,500	(1,500,000)	-	(750,500)
Decrease to Assigned		(750,500)	749,500	(1,500,000)	-	(750,500)
Increase to Unassigned						
9940	Unassigned Fund Balance	-	-	-	184,152	(184,152)
Increases to Unassigned		-	-	-	184,152	(184,152)
TOTAL CHANGES TO FUND BALANCES		(750,500)	749,500	(1,500,000)	(184,152)	(566,349)
Net Financial Impact		\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail						
	Fund Balance - Assigned	\$ 3,347,681			\$ 3,347,681	
	Less: Fund Balance - Assigned for FY	750,500			-	
	Projected Fund Balance at Year End	\$ 4,098,181			\$ 3,347,681	

Attachment B

Variance Report
Finance Committee - September 18, 2023

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement.
3 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,965,000.
4 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
5 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,304,669.07	1,004,259.00	4,227,676.37	10,081,251.70
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	0.00	82,153.88	0.00
Total Assets	13,589,519.63	1,004,259.00	4,482,516.25	10,111,262.38
Total Assets & Other Debits	13,589,519.63	1,004,259.00	4,482,516.25	10,111,262.38
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	281,472.72	281,472.72	0.00
1015 -- EFT Payable	4,789.08	1,541,387.43	1,536,598.35	0.00
1020 -- Salaries & Benefits Payable	33,706.00	0.00	0.00	33,706.00
1210 -- Accounts Payable	107,125.95	1,818,251.71	1,720,666.71	9,540.95
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 2
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	7,743.53	7,743.53	0.00
Total Liabilities	2,207,370.28	3,673,852.39	3,546,481.31	2,079,999.20
Equity				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	0.00	7,965,500.00 3
2200 -- Fund Balance-Residual	3,416,649.35	4,298,168.93	947,282.76	65,763.18
Total Equity	11,382,149.35	4,298,168.93	947,282.76	8,031,263.18
Total Liabilities, Equity & Other Credits	13,589,519.63	7,972,021.32	4,493,764.07	10,111,262.38

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,037,168.96	19,902.96	0.00	3,057,071.92
0240 -- Interest Receivable	13,502.96	0.00	13,502.96	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,902,911.92	19,902.96	13,502.96	3,909,311.92
Total Assets & Other Debits	3,902,911.92	19,902.96	13,502.96	3,909,311.92
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	6,400.00	6,400.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	0.00	6,400.00	484,072.47
Total Equity	3,902,911.92	0.00	6,400.00	3,909,311.92
Total Liabilities, Equity & Other Credits	3,902,911.92	6,400.00	12,800.00	3,909,311.92

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,383,557.71	11,414.16	73,615.85	3,321,356.02
0240 -- Interest Receivable	11,414.16	0.00	11,414.16	0.00
Total Assets	3,394,971.87	11,414.16	85,030.01	3,321,356.02
Total Assets & Other Debits	3,394,971.87	11,414.16	85,030.01	3,321,356.02
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	28,634.00	28,634.00	0.00
1015 -- EFT Payable	0.00	44,981.85	44,981.85	0.00
1210 -- Accounts Payable	46,706.85	73,615.85	26,909.00	0.00
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	147,816.70	100,524.85	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	184,151.50	26,909.00	585.00	157,827.50
Total Equity	3,347,680.02	26,909.00	585.00	3,321,356.02
Total Liabilities, Equity & Other Credits	3,394,971.87	174,725.70	101,109.85	3,321,356.02

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-38,935.75	-38,935.75	--
3011 -- Property Tax-Unitary	0.00	151.15	151.15	--
3015 -- PT PY Corr/Escapes Secured	0.00	29,282.09	29,282.09	--
3020 -- Property Tax-Current Unsecd	0.00	-2,225.15	-2,225.15	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	6,185.71	6,185.71	--
3040 -- Property Tax-Prior Secured	0.00	19.46	19.46	--
3050 -- Property Tax-Prior Unsecured	0.00	3,122.66	3,122.66	--
3054 -- Supplemental Pty Tax-Current	0.00	114,292.56	114,292.56	--
3056 -- Supplemental Pty Tax-Prior	0.00	-73.53	-73.53	--
Taxes	0.00	111,819.20	111,819.20	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	339.14	339.14	--
Fines, Forfeitures, and Penalties	0.00	339.14	339.14	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	-100,942.00	-100,942.00	--
4310 -- State Grant	0.00	-71,744.00	-71,744.00	--
Intergovernmental Revenue-State	0.00	-172,686.00	-172,686.00	--
Revenues	0.00	-60,527.66	-60,527.66	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,184,421.99	-1,184,421.99	--
6300 -- Overtime	0.00	427,896.43	-427,896.43	--
6400 -- Retirement Contribution	0.00	155,873.50	-155,873.50	--
6550 -- FICA/Medicare	0.00	23,997.79	-23,997.79	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
6600 -- Health Insurance Contrib	0.00	395,312.88	-395,312.88	--
6700 -- Unemployment Ins Contribution	0.00	13.12	-13.12	--
6900 -- Workers Compensation	0.00	506,262.00	-506,262.00	--
Salaries and Employee Benefits	0.00	2,693,777.71	-2,693,777.71	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	26,623.39	-26,623.39	--
7050 -- Communications	0.00	30,598.97	-30,598.97	--
7060 -- Food	0.00	-806.62	806.62	--
7070 -- Household Supplies	0.00	4,744.87	-4,744.87	--
7090 -- Insurance	0.00	108,929.00	-108,929.00	--
7120 -- Equipment Maintenance	0.00	5,038.43	-5,038.43	--
7200 -- Structure & Ground Maintenance	0.00	10,410.52	-10,410.52	--
7205 -- Fire Defense Zone	0.00	47,082.55	-47,082.55	--
7363 -- Equipment Maintenance	0.00	16,894.73	-16,894.73	--
7400 -- Medical, Dental and Lab	0.00	5,685.66	-5,685.66	--
7450 -- Office Expense	0.00	1,189.73	-1,189.73	--
7456 -- IT Hardware Purchase < \$5K	0.00	3,892.15	-3,892.15	--
7460 -- Professional & Special Service	0.00	98,169.88	-98,169.88	--
7507 -- ADP Payroll Fees	0.00	1,673.53	-1,673.53	--
7510 -- Contractual Services	0.00	76,675.98	-76,675.98	--
7530 -- Publications & Legal Notices	0.00	210.00	-210.00	--
7540 -- Rents/Leases-Equipment	0.00	866.99	-866.99	--
7580 -- Rents/Leases-Structure	0.00	2,525.76	-2,525.76	--
7650 -- Special Departmental Expense	0.00	1,696.46	-1,696.46	--
7730 -- Transportation and Travel	0.00	3,708.22	-3,708.22	--
7731 -- Gasoline-Oil-Fuel	0.00	2,916.21	-2,916.21	--
7732 -- Training	0.00	11,245.44	-11,245.44	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7760 -- Utilities	0.00	10,755.64	-10,755.64	--
Services and Supplies	0.00	470,727.49	-470,727.49	--
Other Charges				
7830 -- Interest Expense	0.00	52,259.00	-52,259.00	--
Other Charges	0.00	52,259.00	-52,259.00	--
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	3,975.00	-3,975.00	--
8300 -- Equipment	0.00	69,619.31	-69,619.31	--
Capital Assets	0.00	73,594.31	-73,594.31	--
Expenditures	0.00	3,290,358.51	-3,290,358.51	--
Montecito Fire Protection Dist	0.00	-3,350,886.17	-3,350,886.17	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	6,400.00	6,400.00	--
Other Financing Sources	0.00	6,400.00	6,400.00	--
Other Financing Sources & Uses	0.00	6,400.00	6,400.00	--
Montecito Fire Cap Outlay Res	0.00	6,400.00	6,400.00	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	26,324.00	-26,324.00	--
Capital Assets	0.00	26,324.00	-26,324.00	--
Expenditures	0.00	26,324.00	-26,324.00	--
Montecito Fire Land & Building	0.00	-26,324.00	-26,324.00	--
Net Financial Impact	0.00	-3,370,810.17	-3,370,810.17	--

Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03798	7/29/2023	894	05/01/23-06/30/23 CY Sec Annual 1% Tax (3010)	295,669.60
AUT - PT03801	7/29/2023	894	RVS EST 2022SEC1% Collect 5-1-23 to 6-20-23 (3010)	-235,241.71
AUT - PT03804	7/30/2023	894	RVS TeeterESTSEC 1%ADV 22-23 @6-20-23 (3010)	-317,778.29
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Annual 1% Tax (3010)	218,402.32
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Pipeline 1% Tax (3010)	12.33
Total Property Tax-Current Secured				-38,935.75
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 Unsec Unitary 1% Tax (3011)	151.15
Total Property Tax-Unitary				151.15
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03798	7/29/2023	894	05/01/23-06/30/23 CY Sec Escape 1% Tax (3015)	6,701.37
AUT - PT03799	7/29/2023	894	05/01/23-06/30/23 CY Sec Escape 1% Tax (3015)	238.75
AUT - PT03799	7/29/2023	894	05/01/23-06/30/23 CY Sec Annual 1% Tax (3015)	-3,439.07
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,813.73
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Sec Annual 1% Tax (3015)	-5,503.52
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Escape 1% Tax (3015)	33,098.29
Total PT PY Corr/Escapes Secured				29,282.09
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 CY Unsec Annual 1% Tax (3020)	-2,225.15
Total Property Tax-Current Unsecd				-2,225.15
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 CY Unsec Escape 1% Tax (3023)	6,216.13
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Unsec Escape 1% Tax (3023)	-30.42
Total PT PY Corr/Escapes Unsecured				6,185.71
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Sec 1% Tax (3040)	108.39

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Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sec 1% Tax (3040)	-88.93
			Total Property Tax-Prior Secured	19.46
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 PY Unsec 1% Tax (3050)	3,122.66
			Total Property Tax-Prior Unsecured	3,122.66
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 CY Neg Sup 1% Tax (3054)	-4,858.96
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 CY Suppl 1% Tax (3054)	161,117.21
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Suppl 1% Tax (3054)	-6,934.08
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Neg Sup 1% Tax (3054)	-215.01
AUT - PT03805	7/30/2023	894	RVS TEETER ESTSUP 1% ADV 22-23 @6-20-23 (3054)	-222,110.61
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Neg Sup 1% Tax (3054)	34.55
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Suppl 1% Tax (3054)	178,218.70
AUT - PT03807	8/31/2023	894	Add'l SUP Collections 7-1-22 to 6-30-2023 (3054)	9,040.76
			Total Supplemental Pty Tax-Current	114,292.56
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Neg Sup Sec 1% Tax (3056)	81.08
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Sup Sec 1% Tax (3056)	-304.75
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 PY Sup Unsec 1% Tax (3056)	-16.84
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 PY Neg Sup Unsec 1% Tax (3056)	-0.55
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sup Sec 1% Tax (3056)	479.46
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sup Unsec 1% Tax (3056)	-303.15
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv PY Sup Unsec 1% Tax (3056)	15.17
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv PY Sup Sec 1% Tax (3056)	-23.95
			Total Supplemental Pty Tax-Prior	-73.53
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03802	7/29/2023	894	Unsec 506 IntPEN 5-1-2023 to 6-30-2023 (3057)	339.14

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Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Total PT-506 Int, 480 CIOS/CIC Pen				339.14
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	7/1/2023	894	CalOES revenue: OES San Luis Obispo SAR, 01/2023	-17,644.00
AUT - RACRvsl	7/1/2023	894	CalOES revenue: OES Preposition, 03/2023	-83,298.00
Total State-Emergency Assistance				-100,942.00
Line Item Account 4310 -- State Grant				
AUT - RACRvsl	7/1/2023	894	CalFire Prevention Grant interim payment, 06/2023	-71,744.00
Total State Grant				-71,744.00
Total Montecito Fire Protection Dist				-60,527.66

Revenue Transactions

Selection Criteria: Fund = 3650, 3652, 3653
 Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 5919 -- Sale		Capital	Assets-Prsnl Prop	
DJE - 0168329	7/25/2023	894	US Auction: Sale of RBC96 (VIN -37982)	6,400.00
Total Sale Capital Assets-Prsnl Prop				6,400.00
Total Montecito Fire Cap Outlay Res				6,400.00

Cost Transactions

From 7/1/2023 to 8/31/2023

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					
07/06/2023	EFC - 0036681	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/3/23	0.00	1,242.91
07/13/2023	EFC - 0036682	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/10/23	0.00	293.01
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/14/23	0.00	201,882.47
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/14/23	0.00	138,587.47
07/14/2023	MIC - 0183435	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/15/23	0.00	49,097.85
07/20/2023	EFC - 0036683	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/17/23	0.00	3,214.90
07/26/2023	EFC - 0036698	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/14/23	0.00	20,630.50
07/26/2023	EFC - 0036698	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/14/23	0.00	11,750.00
07/27/2023	CLM - 0744240	MONTECITO FIREMENS ASSOC	Employee association dues, 7/14/23	0.00	4,200.00
07/27/2023	CLM - 0744240	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/14/23	0.00	1,386.50
07/27/2023	CLM - 0744552	AFLAC	Employee paid insurance, July 2023	0.00	1,086.14
07/27/2023	EFC - 0036684	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/24/23	0.00	125.47
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/23	0.00	193,896.33
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/23	0.00	117,380.42
08/01/2023	MIC - 0184243	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/1/23	0.00	50,688.62
08/03/2023	EFC - 0037003	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/31/23	0.00	704.63
08/10/2023	EFC - 0037004	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/7/23	0.00	1,780.00
08/15/2023	EFC - 0036858	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/1/23	0.00	20,630.50
08/15/2023	EFC - 0036858	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/1/23	0.00	11,750.00
08/16/2023	CLM - 0749785	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/23	0.00	4,200.00
08/16/2023	CLM - 0749785	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/23	0.00	1,357.00
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/23	0.00	191,018.89
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/23	0.00	122,104.12
08/17/2023	EFC - 0036860	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/16/23	0.00	20,630.50

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/17/2023	EFC - 0036860	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/16/23	0.00	11,750.00
08/17/2023	EFC - 0037005	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/14/23	0.00	560.09
08/24/2023	EFC - 0037006	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/21/23	0.00	677.33
08/29/2023	CLM - 0748835	AFLAC	Employee paid insurance, August 2023	0.00	1,086.14
08/31/2023	EFC - 0037007	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/28/23	0.00	710.20
Total Regular Salaries				0.00	1,184,421.99
Line Item Account 6300 -- Overtime					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 7/14/23	0.00	145,160.85
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 8/1/23	0.00	135,212.87
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 8/16/23	0.00	147,522.71
Total Overtime				0.00	427,896.43
Line Item Account 6400 -- Retirement Contribution					
07/14/2023	MIC - 0183435	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/15/23	0.00	75,555.59
07/17/2023	MIC - 0183045	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRM	0.00	609.00
07/17/2023	MIC - 0183045	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRS	0.00	1,715.00
08/01/2023	MIC - 0184243	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/1/23	0.00	77,993.91
Total Retirement Contribution				0.00	155,873.50
Line Item Account 6550 -- FICA/Medicare					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/14/23	0.00	8,303.22
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/23	0.00	7,728.69
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/23	0.00	7,965.88
Total FICA/Medicare				0.00	23,997.79

Cost Transactions

From 7/1/2023 to 8/31/2023

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 6600 -- Health Insurance Contrib					
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2023	0.00	101,688.60
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2023	0.00	77,244.25
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2023	0.00	335.57
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2023	0.00	254.91
07/01/2023	CLM - 0740388	DELTA DENTAL	Dental insurance - active, July 2023	0.00	7,765.58
07/01/2023	CLM - 0740388	DELTA DENTAL	Dental insurance - retirees, July 2023	0.00	6,850.52
07/01/2023	CLM - 0740421	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July 2023	0.00	670.54
07/01/2023	MIC - 0182365	VISION SERVICE PLAN-CA	Vision insurance - active, July 2023	0.00	1,491.78
07/01/2023	MIC - 0182365	VISION SERVICE PLAN-CA	Vision insurance - retirees, July 2023	0.00	1,872.66
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2023	0.00	100,673.80
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2023	0.00	77,244.25
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2023	0.00	322.16
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2023	0.00	247.18
08/02/2023	CLM - 0744374	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, August 2023	0.00	670.54
08/03/2023	CLM - 0745280	DELTA DENTAL	Dental insurance - active, August 2023	0.00	7,765.58
08/03/2023	CLM - 0745280	DELTA DENTAL	Dental insurance - retirees, August 2023	0.00	6,850.52
08/03/2023	MIC - 0183462	VISION SERVICE PLAN-CA	Vision insurance - active, August 2023	0.00	1,491.78
08/03/2023	MIC - 0183462	VISION SERVICE PLAN-CA	Vision insurance - retirees, August 2023	0.00	1,872.66
Total Health Insurance Contrib				0.00	395,312.88
Line Item Account 6700 -- Unemployment Ins Contribution					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/14/23	0.00	0.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/23	0.00	13.12
			Total Unemployment Ins Contribution	0.00	13.12
Line Item Account 6900 -- Workers Compensation					
07/01/2023	CLM - 0740370	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY 23-24	0.00	506,262.00
			Total Workers Compensation	0.00	506,262.00
Line Item Account 7030 -- Clothing and Personal					
08/08/2023	CLM - 0745735	ADVANCED PPE COMP	PPE cleaning and repair	0.00	303.68
08/10/2023	CLM - 0746334	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE, 38 pairs of pants	0.00	12,416.03
08/16/2023	CLM - 0746801	SANTA BARBARA TROPHY	Name badge (6)	0.00	75.04
08/22/2023	CLM - 0747542	ALLSTAR FIRE EQUIPMENT INC	PPE: Turnouts, 3 sets	0.00	13,828.64
			Total Clothing and Personal	0.00	26,623.39
Line Item Account 7050 -- Communications					
07/01/2023	CLM - 0740578	IMPULSE INTERNET SERVICES	Phone services, July 2023	0.00	1,675.38
07/01/2023	MIC - 0181566	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2023	0.00	88.25
07/01/2023	MIC - 0181566	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2023	0.00	88.25
07/05/2023	MIC - 0182702	FRONTIER	209/097-2953.0	0.00	621.93
07/05/2023	MIC - 0182702	FRONTIER	209/111-1529.0	0.00	130.72
07/05/2023	MIC - 0182702	FRONTIER	805-565-9618	0.00	88.44
07/05/2023	MIC - 0182702	FRONTIER	805-969-0318	0.00	92.47
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
07/11/2023	MIC - 0182857	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2023	0.00	1,815.90

Cost Transactions

From 7/1/2023 to 8/31/2023

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
07/11/2023	MIC - 0182857	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2023	0.00	460.00
07/12/2023	CLM - 0741604	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.70
07/21/2023	MIC - 0183272	TOWERSTREAM CORPORATION	Redundant internet Station 91: August 2023	0.00	88.25
07/21/2023	MIC - 0183272	TOWERSTREAM CORPORATION	Redundant internet Station 92: August 2023	0.00	88.25
07/28/2023	CLM - 0743556	COMMLINE INC	Pyramid Extenders for BC vehicles install	0.00	3,017.90
07/28/2023	CLM - 0744112	VERIZON WIRELESS	Wireless service, 6/14-7/13/23	0.00	2,103.20
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	Hardwire kit for portable radios	0.00	604.54
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	Portable radios programming	0.00	570.00
08/03/2023	CLM - 0744328	IMPULSE INTERNET SERVICES	Phone services, 08/25/23-09/24/23	0.00	1,676.04
08/03/2023	CLM - 0745584	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.70
08/07/2023	MIC - 0183827	FRONTIER	209/097-2953.0	0.00	621.93
08/07/2023	MIC - 0183827	FRONTIER	209/111-1529.0	0.00	130.72
08/07/2023	MIC - 0183827	FRONTIER	805-565-9618	0.00	88.49
08/07/2023	MIC - 0183827	FRONTIER	805-969-0318	0.00	92.52
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
08/09/2023	MIC - 0184023	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2023	0.00	1,815.90
08/09/2023	MIC - 0184023	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2023	0.00	460.00
08/14/2023	CLM - 0746828	CAPTURE TECHNOLOGIES	Dispatch voice recorder equip/service exp 7/31/24	0.00	9,000.00
08/16/2023	MIC - 0184229	TOWERSTREAM CORPORATION	Redundant internet Station 91: September 2023	0.00	88.25
08/16/2023	MIC - 0184229	TOWERSTREAM CORPORATION	Redundant internet Station 92: September 2023	0.00	88.25
08/25/2023	CLM - 0748279	VERIZON WIRELESS	Wireless service, MONTH	0.00	2,348.05
08/31/2023	CLM - 0748934	IMPULSE INTERNET SERVICES	Phone services, 9/25-10/24/23	0.00	1,678.16
Total Communications				0.00	30,598.97

Cost Transactions

From 7/1/2023 to 8/31/2023

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
Line Item Account 7060 -- Food					
07/01/2023	AUT - EACRvsI	US BANK CORPORATE PAYMENT SYSTEM	Meals for Station 90 on-site crew (9 days)	0.00	-886.00
08/04/2023	CLM - 0745293	GARET BLAKE	G. Blake Reimb: Water, 8/1/2023	0.00	79.38
Total Food				0.00	-806.62
Line Item Account 7070 -- Household Supplies					
07/01/2023	AUT - EACRvsI	US BANK CORPORATE PAYMENT SYSTEM	Cleaning service for Station 90 trailer (2 visits)	0.00	-190.00
07/01/2023	AUT - EACRvsI	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: Sta 90 trailer	0.00	-193.00
07/11/2023	CLM - 0742308	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	549.91
07/12/2023	MIC - 0182945	Montecito Village Hardware	Galv. pipe, nipples, gas tape	0.00	21.49
07/12/2023	MIC - 0182945	Montecito Village Hardware	Sta. 90: Hooks, battery, rug, shammy (2)	0.00	106.60
07/20/2023	CLM - 0743473	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	247.12
07/21/2023	CLM - 0743011	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	380.86
07/25/2023	CLM - 0744115	MARBORG INDUSTRIES	Cleaning service for Station 90 trailer	0.00	661.81
07/27/2023	CLM - 0744515	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	428.73
08/03/2023	MIC - 0183753	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	350.88
08/03/2023	MIC - 0183753	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	284.86
08/16/2023	CLM - 0746502	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	588.47
08/21/2023	MIC - 0184497	Montecito Village Hardware	Station 92: Tank lever	0.00	14.00
08/22/2023	CLM - 0747597	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	571.27
08/25/2023	CLM - 0748146	MARBORG INDUSTRIES	Cleaning service for Sta. 90 trailer, 7/17-8/13/23	0.00	720.00
08/31/2023	CLM - 0749238	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	201.87
Total Household Supplies				0.00	4,744.87
Line Item Account 7090 -- Insurance					
07/01/2023	CLM - 0740445	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY23-24	0.00	108,929.00
Total Insurance				0.00	108,929.00

Cost Transactions

From 7/1/2023 to 8/31/2023

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
Line Item Account 7120 -- Equipment Maintenance					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Fuel cans (2), Sta. 90	0.00	-167.00
07/31/2023	CLM - 0744874	WINEMA INDUSTRIAL & SAFETY SUPPLY	Hazmat calibration gas	0.00	424.76
08/03/2023	CLM - 0745268	BAUER COMPRESSORS	SCBA carrying case (3)	0.00	646.50
08/09/2023	CLM - 0746105	FAIL SAFE TESTING	Annual pump testing, 6 Engines	0.00	3,030.00
08/25/2023	CLM - 0748365	SAFETY KLEEN INC	Quarterly solvent tank maintenance	0.00	280.01
08/29/2023	CLM - 0748876	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	824.16
Total Equipment Maintenance				0.00	5,038.43
Line Item Account 7200 -- Structure & Ground Maintenance					
07/01/2023	AUT - EACRvsl	ALL CLEAN EMERGENCY SERVICES	Station 90: RV/generator rental, 6/14-6/30/23	0.00	-4,804.00
07/24/2023	MIC - 0183169	RUGGIERO PLUMBING	Drain cleaning, Station 91	0.00	500.00
07/24/2023	MIC - 0183169	RUGGIERO PLUMBING	Video inspection sewer line, Station 92	0.00	350.00
07/26/2023	MIC - 0183268	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2023	0.00	1,014.00
07/26/2023	MIC - 0183268	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2023	0.00	316.00
07/27/2023	CLM - 0744554	ALL CLEAN EMERGENCY SERVICES	Station 90: RV/generator rental, 6/12-7/10/23	0.00	7,950.00
08/08/2023	MIC - 0184000	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
08/08/2023	MIC - 0184000	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	81.00
08/09/2023	CLM - 0746089	ANCHOR AIR SYSTEMS	AC repair, Station 92	0.00	219.15
08/16/2023	CLM - 0747067	RUGGIERO PLUMBING	Drain clearing, video inspection of lines, Sta 91	0.00	1,085.00
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape improvement, Sta. 91 July 2023	0.00	291.27
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 July 2023	0.00	1,014.00
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 July 2023	0.00	316.00
08/23/2023	CLM - 0748140	SANTA BARBARA OVERHEAD DOOR	BC Bay Garage door repair, Station 91	0.00	200.00
08/23/2023	MIC - 0184368	Consolidated Overhead Door	Bay door annual maintenance, Station 91	0.00	754.00
08/23/2023	MIC - 0184368	Consolidated Overhead Door	Bay door annual maintenance, Station 92	0.00	896.00
08/31/2023	AUT - SUTAXJE		SUTAX JE - August 2023	0.00	18.10
Total Structure & Ground Maintenance				0.00	10,410.52

Cost Transactions

From 7/1/2023 to 8/31/2023

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
Line Item Account 7205 -- Fire Defense Zone					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Chainsaws, parts, cases (6) for Chief Officers	0.00	-7,310.00
07/12/2023	CLM - 0742572	ECO TREE WORKS	Fuel treatment network: Westmont	0.00	8,400.00
07/12/2023	CLM - 0742662	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	120.00
07/12/2023	MIC - 0182924	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr	0.00	1,568.08
07/12/2023	MIC - 0182924	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	193.80
07/13/2023	MIC - 0182977	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	2,646.73
07/18/2023	MIC - 0183043	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	80.00
07/19/2023	CLM - 0743326	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	40.00
07/21/2023	MIC - 0183143	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	351.10
07/25/2023	CLM - 0744097	MARBORG INDUSTRIES	Fuel treatment network: East Mountain Dr	0.00	661.06
07/25/2023	MIC - 0183410	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	120.00
07/26/2023	CLM - 0743641	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	934.81
07/26/2023	MIC - 0183443	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	80.00
07/28/2023	CLM - 0743628	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	6,600.00
07/31/2023	CLM - 0744784	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	4,900.00
07/31/2023	CLM - 0744807	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	40.00
07/31/2023	CLM - 0744814	FIRESAFE SOLUTIONS	Weed abatement: West Mountain Dr	0.00	4,600.00
08/01/2023	CLM - 0744820	ECO TREE WORKS	Fuel treatment network: East Mountain Dr	0.00	5,000.00
08/01/2023	MIC - 0183738	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	160.00
08/03/2023	MIC - 0183751	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	433.00
08/07/2023	CLM - 0745891	MARBORG INDUSTRIES	Fuel treatment network: East Mountain Dr	0.00	927.33
08/07/2023	MIC - 0183969	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	70.00
08/08/2023	CLM - 0745724	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	1,900.00
08/08/2023	CLM - 0745732	ECO TREE WORKS	Fuel treatment network: East Mountain Dr	0.00	6,500.00
08/14/2023	CLM - 0746511	RUBEN RAMIREZ	Fuel treatment network: Hot Springs/Buena Vista	0.00	5,000.00
08/15/2023	MIC - 0184250	AGRI-CHIP	Fuel treatment network: Hot Springs	0.00	300.00
08/16/2023	CLM - 0746802	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: East Mountain Dr	0.00	1,816.64

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/30/2023	CLM - 0748854	ECONOMY TREE INCORPORATED	Cost share for dead tree removal at 1090 E Mtn	0.00	950.00
			Total Fire Defense Zone	0.00	47,082.55
Line Item Account 7363 -- Equipment Maintenance					
07/26/2023	CLM - 0744084	HUGO'S AUTO DETAILING	Car wash service, June 2023	0.00	250.00
07/26/2023	CLM - 0744281	Kimball Midwest Corp	Shop supplies: Nuts, bolts, chemicals	0.00	1,593.83
07/26/2023	CLM - 0744323	SCOTT CHAPMAN	S. Chapman Reimb: Weigh large apparatus	0.00	140.00
07/26/2023	CLM - 0744342	SM TIRE	E391: Mount new rear tires	0.00	373.12
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	E691: DEF sender assembly	0.00	453.86
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	P99: Drivers door check	0.00	13.05
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	U91: Drivers door check	0.00	13.05
07/26/2023	WC - 0014658		CANCEL WARRANT	0.00	-1,314.53
07/27/2023	CLM - 0744548	PERRY FORD LINCOLN MAZDA	P98: Hinge bumpers	0.00	28.71
07/27/2023	CLM - 0744551	SM TIRE	BC95: 4 new tires (loose)	0.00	812.45
07/31/2023	CLM - 0744804	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: 2 paddle latches, front bumper	0.00	152.54
07/31/2023	CLM - 0744828	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: CAFS check valve	0.00	1,644.16
08/03/2023	CLM - 0745215	SM TIRE	UU94: 4 new tires	0.00	812.45
08/09/2023	CLM - 0746104	DELTA WELDING & FABRICATION INC	E92: Front suction pipe replacement	0.00	2,040.00
08/10/2023	CLM - 0746328	BUNNIN	BC93, BC94, BC95: Service filter stock	0.00	336.43
08/11/2023	CLM - 0746482	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91, E92, E191: Flow nozzle to calibrate Foam Pro	0.00	514.36
08/11/2023	MIC - 0184087	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Primer pump assembly (re-issue pmt)	0.00	1,251.47
08/11/2023	MIC - 0184087	SOUTH COAST EMERGENCY VEHICLE SERVICE	E392: Decal and bezel (re-issue pmt)	0.00	63.06
08/17/2023	CLM - 0747059	BUNNIN	D91: Service filters	0.00	264.18
08/17/2023	CLM - 0747100	HI-TECH EMERGENCY VEHICLE SERVICE INC	E191, E92: Front intake valve kits	0.00	414.24
08/17/2023	CLM - 0747242	VILLAGE AUTOMOTIVE REPAIR	U94: 4 tires installed	0.00	206.55
08/21/2023	CLM - 0747262	SM TIRE	E692: Replaced all 6 tires	0.00	3,450.34

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/21/2023	CLM - 0747581	BUNNIN	BC94: Tune up parts	0.00	623.64
08/21/2023	MIC - 0184497	Montecito Village Hardware	D91: Supplies to remove emblems	0.00	16.14
08/22/2023	CLM - 0747577	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Coolant sensor and special terminals	0.00	693.27
08/23/2023	CLM - 0748003	HUGO'S AUTO DETAILING	Car wash service, 8/21/2023	0.00	250.00
08/24/2023	MIC - 0184310	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Brake shoe cores returned	0.00	-114.19
08/24/2023	MIC - 0184310	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Oil pressure sensor and harness	0.00	151.01
08/25/2023	MIC - 0184663	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Check valves for CAFS	0.00	978.89
08/25/2023	MIC - 0184663	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Large diameter discharge wheel	0.00	782.65
Total Equipment Maintenance				0.00	16,894.73
Line Item Account 7400 -- Medical, Dental and Lab					
07/12/2023	CLM - 0742617	Life Assist Inc	Patient medical supplies	0.00	294.50
07/31/2023	CLM - 0744840	Life Assist Inc	Patient medical supplies	0.00	299.83
08/03/2023	CLM - 0745503	Life Assist Inc	Patient medical supplies	0.00	1,151.39
08/08/2023	CLM - 0745723	Life Assist Inc	Patient medical supplies	0.00	739.76
08/16/2023	MIC - 0184228	Life Assist Inc	Patient medical supplies	0.00	112.86
08/17/2023	MIC - 0184324	Life Assist Inc	Patient medical supplies	0.00	1,312.57
08/23/2023	MIC - 0184631	Life Assist Inc	Patient medical supplies	0.00	1,053.75
08/29/2023	CLM - 0748766	KNOX COMPANY	Narcotics medical vault, cloud license 7-20	0.00	721.00
Total Medical, Dental and Lab				0.00	5,685.66
Line Item Account 7450 -- Office Expense					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	HDMI cable and batteries for community meeting	0.00	-112.00
07/11/2023	CLM - 0742275	STAPLES BUSINESS CREDIT	Office supplies	0.00	618.55
07/12/2023	CLM - 0742571	BOONE PRINTING & GRAPHICS	MFD No 10 window envelopes: 1,000	0.00	438.97
07/24/2023	CLM - 0743689	TRAVIS EDERER	T. Ederer Reimb: Acrobat pro annual license	0.00	69.99
08/09/2023	CLM - 0746178	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	121.52

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/10/2023	CLM - 0745733	TRAVIS EDERER	T. Ederer Reimb: Office supplies, 7/30/23	0.00	45.63
08/16/2023	CLM - 0746801	SANTA BARBARA TROPHY	Mailbox name plate	0.00	7.07
Total Office Expense				0.00	1,189.73
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
07/12/2023	CLM - 0742609	LATITUDE 34 TECHNOLOGIES INC	PC (1) and monitors (2) for Station 92 workstation	0.00	2,009.68
07/28/2023	CLM - 0744112	VERIZON WIRELESS	Cell phones: Moran, Ederer	0.00	1,254.98
08/25/2023	CLM - 0748279	VERIZON WIRELESS	Cell phone: Moran	0.00	627.49
Total IT Hardware Purchase < \$5K				0.00	3,892.15
Line Item Account 7460 -- Professional & Special Service					
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services, June 2023 (accrual)	0.00	-6,206.00
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services, May 2023 (accrual)	0.00	-3,666.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	IT support, Month	0.00	5,100.00
07/11/2023	CLM - 0742306	PRICE POSTEL & PARMA	Legal services, June 2023	0.00	6,206.00
07/11/2023	CLM - 0742438	PRICE POSTEL & PARMA	Legal services, May 2023 (accrual); \$3,666	0.00	3,666.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2023	0.00	5,100.00
07/28/2023	CLM - 0743632	FEHR & PEERS	Evacuation Zone Analysis, initial pmt	0.00	6,145.00
07/31/2023	CLM - 0744817	INDEPENDENT LIVING RESOURCE CENTER INC	Sign language services, 6/28/23 Community Mtg.	0.00	163.75
08/03/2023	CLM - 0745218	ON DUTY HEALTH PC	Employee physicals (41)	0.00	55,232.00
08/03/2023	CLM - 0745290	ZWORLD GIS	Mapping services, July 2023	0.00	1,700.00
08/08/2023	CLM - 0746115	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plan review	0.00	275.00
08/09/2023	CLM - 0746230	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB 68 Reports	0.00	1,400.00
08/11/2023	CLM - 0746347	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (7)	0.00	3,090.00
08/15/2023	CLM - 0746839	KELLY ANN KAM	EMT instruction: July 2023	0.00	320.00
08/16/2023	CLM - 0746818	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plans review	0.00	275.00
08/16/2023	CLM - 0747020	PRICE POSTEL & PARMA	Legal services, July 2023	0.00	2,165.00
08/17/2023	MIC - 0184235	ON THE WAVE PRODUCTIONS LLC	Aerial footage of prevention proj for PIO, 7/11/23	0.00	1,000.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/17/2023	MIC - 0184235	ON THE WAVE PRODUCTIONS LLC	Aerial footage of prevention proj for PIO, 7/19/23	0.00	765.63
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, July 2023	0.00	472.50
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, July 2023	0.00	805.00
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 7/5-7/26/23	0.00	577.50
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 fire project, July 2023	0.00	1,715.00
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, July 2023	0.00	437.50
08/21/2023	MIC - 0184336	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2023	0.00	434.00
08/21/2023	MIC - 0184336	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2023	0.00	342.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	IT support, Month	0.00	5,100.00
08/30/2023	CLM - 0748832	FEHR & PEERS	Evacuation Zone Analysis, July 2023	0.00	5,555.00
Total Professional & Special Service				0.00	98,169.88
Line Item Account 7507 -- ADP Payroll Fees					
07/07/2023	EFC - 0036530	ADP INC	ADP Payroll service, June 2023	0.00	835.85
08/04/2023	EFC - 0036742	ADP INC	ADP Payroll service, July 2023	0.00	837.68
Total ADP Payroll Fees				0.00	1,673.53
Line Item Account 7510 -- Contractual Services					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Zoom, other - monthly fees	0.00	-716.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	39.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
07/01/2023	CLM - 0740309	TABLET COMMAND INC	Tablet Command annual support, FY 23-24	0.00	25,550.00
07/01/2023	CLM - 0740364	AMERAVANT	Website hosting fee, July 2023	0.00	89.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2023	JE - 0249012		CAD Annual Maintenance: 4/1/2023 - 3/31/2024	0.00	26,930.43
07/25/2023	CLM - 0744095	AVENZA SYSTEMS INC	Avenza Maps subscription, 2 years	0.00	8,397.60
07/25/2023	CLM - 0744140	AMERAVANT	Website hosting fee, August 2023	0.00	89.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	39.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
08/08/2023	CLM - 0745728	STREAMLINE	Website hosting fee, 8/1/23-8/1/24	0.00	6,420.00
08/17/2023	CLM - 0747043	GOVERNMENTJOBS.COM INC	NEOGOV Subscription fee, 9/15/23-9/14/2024	0.00	4,782.35
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
Total Contractual Services				0.00	76,675.98
Line Item Account 7530 -- Publications & Legal Notices					
07/12/2023	CLM - 0742556	MONTECITO JOURNAL	Public notice (2): Preliminary budget FY 23-24	0.00	210.00
Total Publications & Legal Notices				0.00	210.00
Line Item Account 7540 -- Rents/Leases-Equipment					
07/19/2023	CLM - 0743010	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2023	0.00	259.35
08/14/2023	CLM - 0746553	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2023	0.00	179.44
08/31/2023	CLM - 0749285	COASTAL COPY	Quarterly maintenance for copier, 8/31-11/29/23	0.00	428.20
Total Rents/Leases-Equipment				0.00	866.99

Cost Transactions

From 7/1/2023 to 8/31/2023

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7580 -- Rents/Leases-Structure					
07/01/2023	CLM - 0741035	Community Radio Inc	Gibraltar space rental qtrly, July-Sept 2023	0.00	2,525.76
Total Rents/Leases-Structure				0.00	2,525.76
Line Item Account 7650 -- Special Departmental Expense					
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	4th of July prep, ram board	0.00	132.89
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	4th of July prep, ram board and tape	0.00	198.08
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	Returned 1 ram board	0.00	-66.45
07/19/2023	CLM - 0743028	MARBORG INDUSTRIES	Portable Restrtn for 4th of July breakfast, Sta. 91	0.00	902.64
08/25/2023	CLM - 0747910	AROSHA INC	MFD mugs (100) Final payment	0.00	529.30
Total Special Departmental Expense				0.00	1,696.46
Line Item Account 7730 -- Transportation and Travel					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Moran: Trip to pick up D91/Comm Mtg refreshments	0.00	-74.00
07/12/2023	TRC - 0058875	TRAVIS EDERER	T. Ederer Reimb: OSC Support assignment	0.00	1,397.61
07/12/2023	TRC - 0058886	NIC ELMQUIST	N. Elmquist Reimb: OSC Support assignment	0.00	457.00
07/19/2023	TRC - 0058950	ANTHONY HUDLEY	A. Hudley Reimb: OSC Support assignment	0.00	530.00
07/19/2023	TRC - 0058951	ARACELI GIL NAHAS	A. Nahas Reimb: OSC Support assignment	0.00	1,397.61
Total Transportation and Travel				0.00	3,708.22
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Fuel	0.00	-673.00
07/11/2023	CLM - 0742049	McCormix Corporation	Diesel fuel, 7/5/23	0.00	1,887.75
07/25/2023	DJE - 0168329		MWD diesel fuel usage (reimbursement)	0.00	-7,743.53
07/26/2023	CLM - 0743724	McCormix Corporation	Diesel fuel, 7/18/23	0.00	1,820.95
08/03/2023	CLM - 0745298	McCormix Corporation	Diesel fuel Sta. 90, 7/28/23	0.00	704.44
08/09/2023	CLM - 0745871	FUEL SMART	Gasoline charges, July 2023	0.00	403.65
08/09/2023	CLM - 0746246	McCormix Corporation	Diesel fuel, 8/8/23	0.00	4,198.92
08/25/2023	CLM - 0747911	McCormix Corporation	Diesel fuel Sta. 90, 8/18/23	0.00	1,912.99
08/31/2023	CLM - 0749259	McCormix Corporation	Diesel fuel Sta. 90, 8/25/23	0.00	404.04

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Gasoline-Oil-Fuel				0.00	2,916.21
Line Item Account 7732 -- Training					
07/25/2023	TRC - 0059017	BRANDON BENNEWATE	B. Bennewate Reimb: Instructor 2	0.00	590.00
07/25/2023	TRC - 0059019	BRANDON BENNEWATE	B. Bennewate Reimb: Hazmat IC	0.00	1,238.68
07/25/2023	TRC - 0059020	BRANDON BENNEWATE	B. Bennewate Reimb: ICS 400	0.00	185.51
08/09/2023	CLM - 0746179	ACROSS THE STREET PRODUCTIONS	Blue Card: Instructors/users annual renewal	0.00	5,631.25
08/09/2023	CLM - 0746185	CODE 3 LIFE SUPPORT EDUCATION	BLS renewal course (12 EE)	0.00	600.00
08/10/2023	CLM - 0746281	NICHOLAS EUBANK	N. Eubank Reimb: Colleges of Law, LAW 6115/-25/-35	0.00	3,000.00
Total Training				0.00	11,245.44
Line Item Account 7760 -- Utilities					
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 07/05/23	0.00	9.11
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, 1257 East Valley Rd - 07/05/23	0.00	6.31
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, Sta. 1 - 07/03/23	0.00	92.82
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, Sta. 2 - 07/05/23	0.00	90.92
07/12/2023	MIC - 0182926	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	478.42
07/12/2023	MIC - 0182926	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	433.66
07/24/2023	CLM - 0743334	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	4,043.99
07/27/2023	CLM - 0744278	SOUTHERN CALIFORNIA EDISON	Electricity service, 1255 E Valley Rd - 7/16/23	0.00	96.34
08/10/2023	MIC - 0184109	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	584.10
08/10/2023	MIC - 0184109	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	388.43
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 08/03/23	0.00	10.62
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, 1257 East Valley Rd - 08/03/23	0.00	7.70
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, Sta. 1 - 08/02/23	0.00	75.42
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, Sta. 2 - 08/03/23	0.00	71.71
08/16/2023	CLM - 0746795	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	4,343.55
08/25/2023	CLM - 0748148	SOUTHERN CALIFORNIA EDISON	Electricity service, 1255 E Valley Rd - 8/9/23	0.00	22.54
Total Utilities				0.00	10,755.64

Cost Transactions

From 7/1/2023 to 8/31/2023

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 7830 -- Interest Expense					
07/06/2023	EFC - 0036440	US Bank Trust NA	POB 2021 interest payment, 7/2023	0.00	52,259.00
			Total Interest Expense	0.00	52,259.00
Line Item Account 8200 -- Structures&Struct Improvements					
08/08/2023	CLM - 0743479	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Station 92 Carport project, 6/17-6/30/23	0.00	3,975.00
			Total Structures&Struct Improvements	0.00	3,975.00
Line Item Account 8300 -- Equipment					
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	BK 5000 portable radios (25)	0.00	66,669.47
08/29/2023	CLM - 0748753	RS COMMUNICATION CONSULTANTS	BK 5000 portable radio training	0.00	1,239.84
08/31/2023	CLM - 0749171	PACIFIC ARC INC ARCHITECTS	Comm:Microwv simulcast architect drafts, Aug 2023	0.00	1,710.00
			Total Equipment	0.00	69,619.31
			Total Montecito Fire Protection Dist	0.00	3,290,358.51

Cost Transactions

From 7/1/2023 to 8/31/2023

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					
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Joint FS: Legal services, May 2023 (accrual)	0.00	-585.00
07/11/2023	CLM - 0742438	PRICE POSTEL & PARMA	Joint FS: Legal services, May 2023 (accrual); \$585	0.00	585.00
Total Professional & Special Service				0.00	0.00
Line Item Account 8200 -- Structures&Struct Improvements					
07/12/2023	CLM - 0742509	Pacific Materials Lab Inc	Rental property rebuild	0.00	640.00
08/17/2023	CLM - 0747115	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, July 2023	0.00	812.00
08/29/2023	CLM - 0748808	ENVIROSCAPING INC	Landscape improvements, 1255 East Valley Rd	0.00	24,872.00
Total Structures&Struct Improvements				0.00	26,324.00
Total Montecito Fire Land & Building				0.00	26,324.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-27,272.25	-50,949.76	-38,935.75
3011 -- Property Tax-Unitary	0.39	-0.39	151.15
3015 -- PT PY Corr/Escapes Secured	4,459.54	28,162.11	29,282.09
3020 -- Property Tax-Current Unsecd	2,208.17	-7,254.79	-2,225.15
3023 -- PT PY Corr/Escapes Unsecured	363.23	797.51	6,185.71
3040 -- Property Tax-Prior Secured	-2,026.22	-551.81	19.46
3050 -- Property Tax-Prior Unsecured	269.36	2,876.33	3,122.66
3054 -- Supplemental Pty Tax-Current	89,748.91	102,662.96	114,292.56
3056 -- Supplemental Pty Tax-Prior	-13,878.01	4,096.62	-73.53
Taxes	53,873.12	79,838.78	111,819.20
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	64.25	130.78	339.14
Fines, Forfeitures, and Penalties	64.25	130.78	339.14
Use of Money and Property			
3380 -- Interest Income	0.00	-9,145.11	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	1,400.00	0.00	0.00
Use of Money and Property	1,400.00	-9,145.11	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	43,756.50	41,043.36	-100,942.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.20	128,513.95	-71,744.00
Intergovernmental Revenue-State	43,756.70	169,557.31	-172,686.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	70,215.67	0.00
Intergovernmental Revenue-Federal	0.00	70,215.67	0.00
Charges for Services			
5105 -- Reimb for District Services	0.01	0.00	0.00
Charges for Services	0.01	0.00	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	7,796.58	2,598.86	0.00
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	0.00	325.00	0.00
Miscellaneous Revenue	7,796.58	2,923.86	0.00
Revenues	106,890.66	313,521.29	-60,527.66
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,943,641.85	1,753,109.96	1,184,421.99
6300 -- Overtime	-619.00	0.00	427,896.43
6301 -- Overtime - Reimbursable	-13,082.00	0.00	0.00
6310 -- Overtime - Constant Staffing	-16,774.00	0.00	0.00
6400 -- Retirement Contribution	862,357.68	1,034,644.65	155,873.50
6550 -- FICA/Medicare	30,356.08	24,814.82	23,997.79
6600 -- Health Insurance Contrib	360,089.48	373,462.95	395,312.88
6700 -- Unemployment Ins Contribution	0.00	12.80	13.12
6900 -- Workers Compensation	580,932.66	626,743.95	506,262.00
Salaries and Employee Benefits	3,746,902.75	3,812,789.13	2,693,777.71

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	1,144.86	15,403.86	26,623.39
7050 -- Communications	20,419.49	24,572.36	30,598.97
7060 -- Food	136.02	224.00	-806.62
7070 -- Household Supplies	3,345.62	3,931.70	4,744.87
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	1,416.80	7,447.13	5,038.43
7200 -- Structure & Ground Maintenance	7,555.32	6,768.00	10,410.52
7205 -- Fire Defense Zone	35,281.14	50,449.87	47,082.55
7322 -- Consulting & Mgmt Fees	105.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	4,935.32	0.00	0.00
7363 -- Equipment Maintenance	6,802.87	18,949.28	16,894.73
7400 -- Medical, Dental and Lab	4,434.47	8,056.02	5,685.66
7430 -- Memberships	400.00	0.00	0.00
7450 -- Office Expense	694.12	866.90	1,189.73
7456 -- IT Hardware Purchase < \$5K	832.47	0.00	3,892.15
7460 -- Professional & Special Service	28,362.51	31,549.77	98,169.88
7507 -- ADP Payroll Fees	1,179.45	1,647.46	1,673.53
7510 -- Contractual Services	53,321.84	57,895.02	76,675.98
7530 -- Publications & Legal Notices	172.14	2,637.60	210.00
7540 -- Rents/Leases-Equipment	358.88	358.88	866.99
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,397.60	0.00	2,525.76
7630 -- Small Tools & Instruments	1,383.11	0.00	0.00
7650 -- Special Departmental Expense	1,026.32	24,862.20	1,696.46
7671 -- Special Projects	0.00	0.00	0.00
7730 -- Transportation and Travel	7,405.18	6,383.89	3,708.22

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
7731 -- Gasoline-Oil-Fuel	6,123.55	5,577.08	2,916.21
7732 -- Training	2,242.99	225.00	11,245.44
7760 -- Utilities	8,367.62	9,212.01	10,755.64
Services and Supplies	280,734.69	374,395.03	470,727.49
Other Charges			
7830 -- Interest Expense	0.00	62,177.76	52,259.00
Other Charges	0.00	62,177.76	52,259.00
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	0.00	3,975.00
8300 -- Equipment	1,310.44	0.00	69,619.31
Capital Assets	1,310.44	0.00	73,594.31
Expenditures	4,028,947.88	4,249,361.92	3,290,358.51
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
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	0.00	0.00	0.00
Montecito Fire Protection Dist	-3,922,057.22	-3,935,840.63	-3,350,886.17
Net Financial Impact	-3,922,057.22	-3,935,840.63	-3,350,886.17

Expenditure Trend

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	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	976,179.53	642,264.00	463,874.55	229,173.22	433,497.22	750,924.77
6300 -- Overtime	0.00	0.00	49,047.49	57,200.00	145,160.85	282,735.58
6301 -- Overtime - Reimbursable	0.00	0.00	228,884.17	92,958.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	232,142.13	1,112,430.63	0.00	0.00
6400 -- Retirement Contribution	140,213.72	171,981.97	139,653.79	208,665.87	77,879.59	77,993.91
6550 -- FICA/Medicare	14,149.63	8,525.60	13,599.70	21,341.65	8,303.22	15,694.57
6600 -- Health Insurance Contrib	198,174.94	197,882.34	198,164.55	196,624.52	198,174.41	197,138.47
6700 -- Unemployment Ins Contribution	19.68	0.00	16.40	45.92	0.00	13.12
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	506,262.00	0.00
Total Salaries and Employee Benefits	1,328,737.50	1,020,653.91	1,325,382.78	1,918,439.81	1,369,277.29	1,324,500.42
Services and Supplies						
7030 -- Clothing and Personal	4,529.49	117.33	3,024.74	1,648.53	0.00	26,623.39
7050 -- Communications	11,211.36	6,365.40	10,225.75	11,473.47	12,022.07	18,576.90
7060 -- Food	2,552.91	0.00	5,095.88	1,640.99	-886.00	79.38
7070 -- Household Supplies	4,225.72	2,991.31	5,088.70	4,716.28	2,013.52	2,731.35
7090 -- Insurance	0.00	0.00	0.00	0.00	108,929.00	0.00
7120 -- Equipment Maintenance	15,296.85	8,645.78	6,879.12	9,510.76	257.76	4,780.67
7200 -- Structure & Ground Maintenance	29,002.98	1,665.59	16,914.78	85,916.55	5,326.00	5,084.52
7205 -- Fire Defense Zone	38,645.84	32,400.99	70,592.19	76,781.95	24,025.58	23,056.97
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	422.00	0.00	0.00
7324 -- Audit and Accounting Fees	9,446.50	0.00	16,222.00	4,723.25	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	6,518.15	0.00	0.00
7363 -- Equipment Maintenance	40,206.67	15,375.17	22,696.54	29,889.85	4,160.24	12,734.49
7400 -- Medical, Dental and Lab	3,624.96	1,277.39	4,324.94	3,746.34	594.33	5,091.33
7430 -- Memberships	0.00	1,727.50	1,300.00	275.00	0.00	0.00
7450 -- Office Expense	1,360.29	3,191.58	1,575.93	2,614.46	1,015.51	174.22

Expenditure Trend

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	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
7456 -- IT Hardware Purchase < \$5K	0.00	1,103.36	7,394.34	953.22	3,264.66	627.49
7460 -- Professional & Special Service	59,936.86	34,072.94	45,346.58	37,281.70	16,508.75	81,661.13
7507 -- ADP Payroll Fees	1,146.80	846.65	823.25	805.65	835.85	837.68
7510 -- Contractual Services	7,658.35	1,461.54	5,208.65	3,498.44	63,760.43	12,915.55
7530 -- Publications & Legal Notices	0.00	212.04	157.50	0.00	210.00	0.00
7540 -- Rents/Leases-Equipment	179.44	179.44	935.87	179.44	259.35	607.64
7546 -- Administrative Expense	0.00	217,027.65	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,525.76	0.00	0.00	2,525.76	0.00
7630 -- Small Tools & Instruments	0.00	96.11	530.47	0.00	0.00	0.00
7650 -- Special Departmental Expense	2,091.40	772.76	3,656.98	249.30	1,167.16	529.30
7671 -- Special Projects	1,392.84	262.03	239.21	0.00	0.00	0.00
7730 -- Transportation and Travel	6,695.96	-3,710.59	5,883.08	3,171.42	3,708.22	0.00
7731 -- Gasoline-Oil-Fuel	6,693.34	2,923.84	12,823.22	10,569.55	-4,707.83	7,624.04
7732 -- Training	7,784.42	6,698.35	18,106.08	19,307.82	2,014.19	9,231.25
7760 -- Utilities	4,764.98	4,394.37	3,914.96	4,770.07	5,251.57	5,504.07
Total Services and Supplies	258,447.96	342,624.29	268,960.76	320,664.19	252,256.12	218,471.37
Other Charges						
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
Capital Assets						
8200 -- Structures&Struct Improvements	6,156.50	0.00	392.63	7,452.50	0.00	3,975.00
8300 -- Equipment	7,895.96	2,500.00	16,684.45	7,614.31	66,669.47	2,949.84
Total Capital Assets	14,052.46	2,500.00	17,077.08	15,066.81	66,669.47	6,924.84
Total Expenditures	1,601,237.92	1,365,778.20	1,611,420.62	2,254,170.81	1,740,461.88	1,549,896.63

Expenditure Trend

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	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	1,880,000.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	1,880,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	1,880,000.00	0.00	0.00
Total Montecito Fire Protection Dist	1,601,237.92	1,365,778.20	1,611,420.62	4,134,170.81	1,740,461.88	1,549,896.63
Total Report	1,601,237.92	1,365,778.20	1,611,420.62	4,134,170.81	1,740,461.88	1,549,896.63

Attachment C

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
August 2022	12,827,198.64	-	(310,530.87)	4,853.01	12,511,814.76	-2.46%	-2.85%
September 2022	12,511,814.76	-	(662,816.28)	4,760.05	11,844,238.43	-5.34%	-4.28%
October 2022	11,844,238.43	-	148,898.83	4,578.09	11,988,559.17	1.22%	-6.54%
November 2022	11,988,559.17	-	484,196.67	4,612.28	12,468,143.56	4.00%	-0.35%
December 2022	12,468,143.56	-	(205,908.63)	4,728.72	12,257,506.21	-1.69%	3.49%
January 2023	12,257,506.21	-	536,668.86	4,670.02	12,789,505.05	4.34%	6.68%
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%
Total		-	315,604.89	56,879.50			

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

Total OPEB Liability at 6/30/2020 = \$ 14,205,047

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

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

Funded status = **87.3%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
August 2022	6,107,251.47	-	(147,639.97)	2,284.19	5,957,327.31	-2.25%	-11.91%
September 2022	5,957,327.31	-	(315,732.03)	2,245.35	5,639,349.93	-5.34%	-4.28%
October 2022	5,639,349.93	-	70,945.08	2,179.43	5,708,115.58	1.22%	-6.54%
November 2022	5,708,115.58	-	230,490.02	2,195.73	5,936,409.87	4.00%	-0.35%
December 2022	5,936,409.87	-	(98,080.80)	2,251.15	5,836,077.92	-1.69%	3.49%
January 2023	5,836,077.92	-	255,485.30	2,223.49	6,089,339.73	4.34%	6.68%
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%
June 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.31%
Total		-	150,239.33	27,033.16			

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
7/1/2023 to 7/31/2023

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

Account Summary

Source	Balance as of 7/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2023
OPEB	\$12,913,422.38	\$0.00	\$177,347.65	\$4,846.00	\$0.00	\$0.00	\$13,085,924.03
PENSION	\$6,148,325.59	\$0.00	\$84,439.33	\$2,307.28	\$0.00	\$0.00	\$6,230,457.64
Totals	\$19,061,747.97	\$0.00	\$261,786.98	\$7,153.28	\$0.00	\$0.00	\$19,316,381.67

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	1.37%	2.42%	2.48%	1.39%	3.42%	5.20%	1/19/2010
PENSION	1.37%	2.42%	2.48%	1.36%	3.54%	-	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 #3



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, District Accountant *AN*
Date: September 25, 2023
Topic: Reimbursement Disclosure Report for FY 2022-23

Summary

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

Conclusion

Staff recommends that the Board accept and file the Reimbursement Disclosure Report for FY 2022-23 as presented.

Attachments

1. Reimbursement Disclosure Report for FY 2022-23

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability and Transparency

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2022 - June 30, 2023**

Date	LIA	Employee Name	Description	# of Days	Lodging	Meals	Tuition	Transportation	Other	Total
07/20/22	7060	Garet Blake	Water and gatorade	N/A					224.00	224.00
08/02/22	7730	Kevin Taylor	Pinnacle EMS Conference	5	1,141.27	248.00		756.20		2,145.47
08/03/22	7730	Araceli Gil Nahas	Washburn Fire	12	1,717.92	723.00				2,440.92
08/03/22	7730	Nic Elmquist	Washburn Fire	12		607.00				607.00
08/24/22	7730	Anthony Hudley	Washburn Fire	12		708.00				708.00
09/19/22	7730	Christina Atchison	CAPIO Annual Conference	4		112.00		142.22		254.22
09/19/22	7730	Maeve Juarez	McKinney Fire	3		131.00				131.00
09/21/22	7730	Jess Moran	McKinney Fire	3		126.00				126.00
09/21/22	7730	Loren Bass	McKinney Fire	3		105.24				105.24
09/21/22	7730	Nic Elmquist	McKinney Fire	2		112.00				112.00
09/21/22	7730	Shaun P Davis	McKinney Fire (Engine 191)	1	220.00	186.20		150.00		556.20
09/23/22	7730	Travis Ederer	SRF Lightning Complex	4	268.52	165.00				433.52
10/05/22	7730	Nic Elmquist	SRF Lightning Complex	5		165.00				165.00
10/05/22	7730	Nicholas Eubank	SRF Lightning Complex	1	101.88					101.88
10/18/22	7732	Anthony Hudley	AR S-339 Division/Group Supervisor	3		174.00				174.00
10/18/22	7730	David Neels	Cal Chief's Annual Conference	5	674.56	235.00				909.56
10/18/22	7730	David Neels	New Executive Chief Officer	7		337.64				337.64
10/18/22	7730	Kevin Taylor	Cal Chief's Annual Conference	5	1,032.08	235.00				1,267.08
10/18/22	7731	Travis Ederer	Fuel for BC94	N/A					111.18	111.18
10/25/22	7730	Kevin Taylor	Cal Chief's Board Planning Meeting	3	424.10	117.00		371.20		912.30
10/26/22	7732	Evan Skei	PSPSA 2022 Conference	4		156.00				156.00
10/27/22	7060	Garet Blake	Water and gatorade	N/A					161.96	161.96
11/01/22	7730	Araceli Gil Nahas	SRF Lightning Complex	4	101.07	146.00				247.07
11/01/22	7732	Travis Ederer	IAFC Tech Summit International	4	759.60	201.00		1,206.20		2,166.80
11/03/22	7732	Andrew Rupp	PSPSA 2022 Conference	4	943.04	156.00				1,099.04
11/03/22	7730	Anthony Hudley	FDAC Leadership Symposium	4		170.00				170.00
11/22/22	7732	William Wrenn	L-381 Incident Leadership	4		76.00		199.19		275.19
11/23/22	7732	Kevin French	Paramedic license renewal	N/A			250.00			250.00
11/30/22	7732	Eric Klemowicz	L-381 Incident Leadership	5		76.00		160.00		236.00
11/30/22	7732	Jared Gamm	Paramedic license renewal	N/A			250.00			250.00
11/30/22	7732	Jess Moran	California Fire Mechanics Academy	6		404.00				404.00
11/30/22	7732	Shaun P Davis	Paramedic license renewal	N/A			250.00			250.00
11/30/22	7732	Trevor Burch	Paramedic license renewal	N/A			250.00			250.00

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2022 - June 30, 2023**

Date	LIA	Employee Name	Description	# of Days	Lodging	Meals	Tuition	Trans- portation	Other	Total
12/22/22	7732	Evan Skei	Basic Peer Support Course	3		57.00	299.00	78.13		434.13
12/22/22	7732	William Wrenn	Critical Incident Stress Mgmt	2		38.00	199.00			237.00
12/27/22	7732	Andrew Rupp	Critical Incident Stress Mgmt	2	210.31	77.00	199.00			486.31
12/27/22	7732	Dustin Barthel	Rescue Systems 1	5		95.00	511.75	68.75		675.50
12/30/22	7732	Scott Chapman	Fuel for BC96	N/A					104.36	104.36
01/04/23	7732	Brandon Bennewate	Paramedic license renewal	N/A			250.00			250.00
01/17/23	7730	Jared Gamm	Rescue Systems 1	5		95.00		20.63		115.63
01/17/23	7730	Jared Gamm	Rescue Systems 2	5		95.00		153.75		248.75
01/18/23	7730	John Weber	Rescue Systems 2	5		95.00		217.50		312.50
01/18/23	7730	Justin Pickens	Rescue Systems 2	5		95.00		127.50		222.50
02/03/23	7732	William Wrenn	Fire Investigator 1A	5	632.76	326.00	400.00			1,358.76
02/08/23	7732	David Johnson	S-200 Initial Attack IC	2		38.00		75.19		113.19
02/13/23	7732	Nicholas Eubank	Colleges of Law, LAW 6000-6002	N/A			3,000.00			3,000.00
02/16/23	7732	Jered Walberg	Basic Peer Support Course	3		57.00	299.00			356.00
02/21/23	7732	Kevin French	Paramedic license renewal	N/A			250.00			250.00
02/21/23	7732	Travis Ederer	ESRI User Summit (CalChiefs)	2	264.46	39.00				303.46
02/22/23	7732	Evan Skei	Paramedic license renewal	N/A			250.00			250.00
02/22/23	7732	Travis Ederer	Paramedic license renewal	N/A			250.00			250.00
02/23/23	7732	Andrew Rupp	Tour Shift Wellness facility	1	177.70					177.70
02/23/23	7732	Nic Elmquist	University of Idaho FOR 504	N/A			1,817.00			1,817.00
02/27/23	7732	Shawn Whilt	Paramedic license renewal	N/A			250.00			250.00
03/13/23	7732	William Wrenn	Fire Investigator 1B	4	492.53	253.00	402.00			1,147.53
03/22/23	7732	Robert Galbraith	Paramedic license renewal	N/A			250.00			250.00
03/28/23	7732	Jared Gamm	Confined Space Rescue Technician	5		365.00	950.00	417.89		1,732.89
04/04/23	7732	William Wrenn	POST PC 832	5		95.00		103.45		198.45
04/05/23	7732	Jared Gamm	Fireline EMT	3	536.24	92.00				628.24
04/05/23	7730	Travis Ederer	LCW Conference 3/15-3/17/2023	3	696.46	78.00	200.00	45.49		1,019.95
04/20/23	7730	Araceli Gil Nahas	SDRMA Safety/Claims Day	2		97.00		29.78		126.78
04/24/23	7732	Jess Moran	California Fire Mechanics Academy	6		423.00				423.00
04/26/23	7732	Brandon Bennewate	2023 California IMT Workshop	5	792.08	156.00				948.08
04/27/23	7730	Araceli Gil Nahas	CA-IIMT 15 Annual Meeting	2	191.28	73.00		194.58		458.86
05/01/23	7732	Scott Chapman	FDIC International Conference (pd for 3 others)	7	5,384.34	472.00	-	2,978.64		8,834.98
05/04/23	7732	Benjamin Hauser	FDIC International Conference	7		472.00	690.00			1,162.00

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2022 - June 30, 2023**

Date	LIA	Employee Name	Description	# of Days	Lodging	Meals	Tuition	Transportation	Other	Total
05/04/23	7732	Daniel Arnold	FDIC International Conference	7		472.00				472.00
05/04/23	7732	Jess Gilkey	Rescue Systems 1	3		204.00				204.00
05/04/23	7730	Travis Ederer	2023 California IMT Meeting	5	747.08	209.00				956.08
05/16/23	7732	Shaun P Davis	L-580 Leadership is Action	5	475.08	135.00				610.08
05/19/23	7730	Travis Ederer	L-580 Leadership is Action (pd for S. Davis flt)	5	475.08	111.00		2,433.05		3,019.13
05/23/23	7732	Christina Atchison	L-952 All-Hazard PIO	5		251.00				251.00
05/23/23	7732	Jordan Zeitsoff	FDIC International Conference	7		472.00				472.00
05/23/23	7732	Kevin French	Advanced Medical Life Support	2		38.00	71.06	22.53		131.59
05/23/23	7732	Patrick Ruiz	S-236 Equipment Boss	3		57.00		106.11		163.11
05/30/23	7730	Aaron Briner	L-956 Liaison Officer	2		116.00				116.00
05/30/23	7732	Maeve Juarez	L-580 Instructor (PA)	5		233.00				233.00
05/30/23	7732	Maeve Juarez	South Staff Ride instructor (CO)	4		238.00				238.00
06/01/23	7732	Dustin Barthel	Rescue Systems 2	5		95.00		180.78		275.78
06/01/23	7732	Jared Gamm	S-290 Intermediate Wildland Fire	3		57.00		120.59		177.59
06/15/23	7731	Andrew Rupp	Fuel for E392 in training	N/A					195.50	195.50
06/15/23	7732	David Johnson	IAFC Hazmat Conference 2023	5	709.72	307.00	440.00	763.39		2,220.11
06/15/23	7732	William Wrenn	Fire Investigator 1C	5	614.84	326.00	400.00			1,340.84
06/19/23	7732	Nic Elmquist	University of Idaho FOR 587	N/A			1,183.00			1,183.00
06/19/23	7732	William Wrenn	Idaho State ENG 1102 & FSA 3329	N/A			1,834.26			1,834.26
06/22/23	7732	Lucas Grant	Columbia Southern FIR 2305	N/A			686.50			686.50
06/26/23	7732	Jess Gilkey	Rescue Systems 2	3		57.00		252.70		309.70
06/27/23	7732	Andrew Rupp	Mastering the Fire Svc Assesmnt Ctr (online)	N/A			459.00			459.00
06/27/23	7732	Loren Bass	IAFC Hazmat Conference 2023	7	249.43	419.00	530.00	1,022.83		2,221.26
06/27/23	7732	Scott Chapman	IQS Training	3	389.70	107.00				496.70
06/29/23	7732	Garet Blake	Paramedic license renewal	N/A			250.00			250.00

20,423.13 13,459.08 17,320.57 12,398.27 797.00 64,398.05

Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 25, 2023
Topic: CalPERS Health Insurance Resolution

Summary

CalPERS requires a Board-approved resolution to make changes to the employer health insurance contribution amount.

Discussion

The District's contribution amount towards health insurance premiums for employees and retirees increased on July 1, 2023.

The attached resolution lists the scheduled contribution amounts for all Medical Groups on file with CalPERS. Currently, all employees and retirees fall within Medical Group 000 - Employees & Annuitants.

Conclusion

Staff recommends that the Board approve Resolution 2023-08 as presented.

Attachments

1. Resolution 2023-08

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**RESOLUTION NO. 2023-08
FIXING THE EMPLOYER CONTRIBUTION
UNDER THE PUBLIC EMPLOYEES’ MEDICAL AND HOSPITAL CARE ACT
AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS**

WHEREAS, (1) Montecito Fire Protection District is a contracting agency under Government Code Section 22920 and subject to the Public Employees’ Medical and Hospital Care Act (the “Act”); and

WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and

WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; now, therefore be it

RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of:

Medical Group	Monthly Employer Health Contribution		
	Self	Self+1	Self+ Family
000 Employees & Annuitants	\$2,985.00		
001 Board of Directors	\$2,985.00		
002 Regular Hourly Employees	\$2,238.75		
003 Part Time Hourly Employees	\$1,492.50		

plus administrative fees and Contingency Reserve Fund assessments; and be it further

RESOLVED, (b) Montecito Fire Protection District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further

RESOLVED, (c) That the participation of the employees and annuitants of Montecito Fire Protection District shall be subject to determination of its status as an “agency or instrumentality of the state or political subdivision of a State” that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Montecito Fire Protection District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further

RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and

direct, Fire Chief to file with the Board a verified copy of this resolution, and to perform on behalf of Montecito Fire Protection District all functions required of it under the Act; and be it further

RESOLVED, (e) That coverage under the Act be effective on November 1, 2023.

Adopted at a regular meeting of the Board of Directors at Santa Barbara, this 25th day of September, 2023.

Signed: _____
President of the Board of Directors

Attest: _____
Secretary of the Board of Directors

Agenda

Item #5



STAFF REPORT

To: Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 25, 2023
Topic: Appropriations Limit Calculation for Fiscal Year 2023-24

Summary

This report details the factors used to calculate the appropriations limit for fiscal year 2023-24.

Discussion

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

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

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

- Recommended option: The change in California per capita personal income (4.44% for FY 2023-24) provided by the Department of Finance (as shown on Exhibit III), or
- The percentage change in the jurisdiction's assessed valuation from non-residential new construction (-29.66% for FY 2023-24).

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

- Recommended option: The change for the County (-0.60% in FY 2023-24), or
- The change for the unincorporated area of the County (-.72% in FY 2023-24).

Conclusion

Staff recommends approval of the attached resolution and appropriations limit for FY 2023-24 using the following factors:

- Cost of Living: The change in California per capita personal income of 4.44%, or a factor of 1.0444, and
- Population: The change in Santa Barbara County of -0.60%, or a factor of 0.994.
- This results in an increase in the appropriation limit by a factor of 1.03813 to \$35,106,460 (see calculation on Exhibit II).

The Board has the option to:

- a. Accept the report of the Proposition 4/111 Appropriations Limit as shown in Exhibits I and II for FY 2023-24 and Resolution 2023-09.
- b. Amend, modify or reject the above option.

Attachments

Exhibit I: Appropriations Limit Calculation for FY 2023-24

Exhibit II: Appropriations Limit Summary updating factors and calculations for FY 2023-24

Exhibit III: Department of Finance Letter for FY 2023-24

Resolution 2023-09: Establishing Appropriations Limit for 2023-24

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

Montecito Fire Protection District
Appropriations Limit Calculation for FY 2023-24

EXHIBIT I

TAX REVENUE	<u>Estimated</u>	
Property Tax - Current Secured	21,883,000	
Property Tax - Unitary	209,000	
Property Tax - Current Unsecured	704,000	
Property Tax - Prior Unsecured	15,000	
Property Tax - Current Supplemental	602,000	
Homeowners Property Tax Relief	<u>77,000</u>	
Total Tax Revenue		\$ 23,490,000
Interest Income		<u>145,000</u>
Total Revenues Subject to the Limit		\$ 23,635,000
EXEMPTIONS TO THE APPROPRIATIONS LIMIT		
FLSA Wages	1,048,500	
FICA/Medicare Taxes	192,500	
Qualified capital outlay projects	<u>272,000</u>	
Total Exemptions		<u>1,513,000</u>
Total Estimated Tax Proceeds Subject to the Limit		\$ 22,122,000
2022-23 Calculated Appropriation Limit		<u>35,106,460</u>
Appropriations (Over)/Under Limit		\$ 12,984,460

*Measure V2018 passed July 2018

**Montecito Fire Protection District
Appropriations Limit Summary**

EXHIBIT II

Fiscal Year	Per Capita Factor	PI or NRNC	Population Factor	County or Unincorp	Calculation Factor	Appropriation Limit
2023-24	1.0444	PI	0.994	CTY	1.03813	35,106,460
2022-23	1.0755	PI	1.0447	CTY	1.12357	33,816,899
2021-22	1.0573	PI	0.9816	CTY	1.03785	30,097,594
2020-21	1.2027	NRNC	1.0026	CTY	1.20583	29,000,067
2019-20	1.1912	NRNC	1.0043	CTY	1.19632	24,049,939
2018-19	1.6638	NRNC	1.0138	UNINC	1.68676	20,103,230
2017-18	1.0692	NRNC	1.0082	UNINC	1.07797	11,918,248
2016-17	1.0537	PI	1.0102	UNINC	1.06445	11,056,223
2015-16	1.0382	PI	1.0111	CTY	1.04972	10,386,816
2014-15	1.0003	NRNC	1.0110	UNINC	1.01130	9,894,807



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

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

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

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

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

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

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

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

May 2023

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Santa Barbara				
Buellton	-1.26	5,007	4,944	4,944
Carpinteria	-1.20	12,866	12,711	12,711
Goleta	0.21	32,375	32,442	32,442
Guadalupe	0.57	8,467	8,515	8,515
Lompoc	-1.21	40,967	40,473	43,493
Santa Barbara	-1.00	86,259	85,398	85,418
Santa Maria	-0.13	109,617	109,477	109,477
Solvang	-0.44	5,694	5,669	5,669
Unincorporated	-0.72	135,873	134,888	137,888
County Total	-0.60	437,125	434,517	440,557

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

RESOLUTION 2023-09

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

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

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2023-24; and

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

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2023-24 to use the change in personal income of 1.0444 for the Per Capita factor and the change in the Santa Barbara County population of 0.994 for the Population factor; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2023-24 to use the change in personal income of 1.0444 and the change in the Santa Barbara County population of 0.994. The factors increase the appropriation limit by a factor of 1.03813 and sets the appropriation limit for fiscal year 2023-24 at \$35,106,460.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 25th day of September, 2023, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Agenda

Item #7

MONTECITO FIRE PROTECTION DISTRICT

Minutes for the Regular Meeting of the Board of Directors

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

August 28, 2023 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.)**

There were no public comments at this meeting.

- 2. Recognition of Community Service: Ty Warner.**

Director van Duinwyk presented recognition of community service to Ty Warner for providing space on the Biltmore property over the past few months, for temporary living quarters for firefighters staffing Engine 691 during the ongoing roadwork related to the Highway 101 expansion project. He also acknowledged the Rosewood Miramar for allowing firefighters to utilize their fitness facilities, as well as the Montecito Shores Homeowners Association for opening their shower facilities to support the firefighters.

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

- a. Consider recommendation for approval of Financial Summary Report for Fiscal Year 2022-2023.**

Directors Lee and van Duinwyk highlighted the Financial Summary Report for FY 2022-23. Motion to approve the Financial Summary Report for FY 2022-23 made by Director van Duinwyk, seconded by Director Easton, and unanimously passed.

- b. Review PARS Post-Employment Benefits Trust statements for April, May, and June 2023.**

Director Lee provided a report regarding the PARS Post-Employment Benefits Trust statement for April, May, and June 2023.

- 4. Approval of Minutes of the July 24, 2023 Regular Meeting.**

Motion to approve the minutes of the July 24, 2023 Regular meeting made by Director Lee, seconded by Director Powell, and unanimously passed.

5. Fire Chief's report.

Battalion Chief Hauser provided a power point presentation regarding the Public Access Defibrillation Program. Chief Neels provided an update regarding Mutual Aid Assignments. The Chief provided an update regarding the Hot Springs Trailheads. Chief Neels stated that a meeting with the Santa Barbara Housing Authority is scheduled to learn about workforce housing opportunities on the south coast. The Chief stated that staff is currently working with the California Geological Survey and the Los Padres National Forest Service to secure permits for soil saturation monitoring prior to this years' storms. The Chief stated that last week, staff received a visit from the California Special District Association Representative, and members from Assembly member Hart's and Senator Limon's office.

6. Board of Director's report.

There were no items to report at this meeting.

7. Suggestions from Directors for items other than regular agenda items to be included for the September 25, 2023 Regular Board meeting.

There were no additional suggestions from the Directors.

8. 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.**

The Board reported out of closed session at 3:40 p.m. with no reportable action.

Meeting Adjourned at 3:41 p.m.

President Peter van Duinwyk

Secretary Sylvia Easton