

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

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

January 20, 2026 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Review and make recommendation for approval of the November and December 2025 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for October and November 2025.
4. Review and make recommendation for approval of Resolution 2026-01, Amending Final Budget for FY 2025-26.
5. Review and make recommendation for annual approval of the District's Financial Policies.
6. Fire Chief's report.
7. Request for items to be included in the next Finance Committee Meeting.

The next meeting is scheduled for Monday, March 16, 2026 at 2:00 p.m.

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 16, 2026.



David Neels, Fire Chief

Agenda

Item #2

**Variance Report
For December 31, 2025 Financials**

Report	Line Item	Variance Explanation
1 Balance Sheet	1030	Funds held with the rental property management company to cover ongoing maintenance expenses.
2 Balance Sheet	1130	Interest receivable is paid by the County the month after quarter-end.
3 Balance Sheet	3000	The Accounts Payable balance reflects expenses entered by month end where payment was disbursed in the next month.
4 Balance Sheet	3065	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. There is a payment pending to CalOES for \$1,764,644. The remaining funds of \$271,881 will be recognized as revenue by the District.
5 Financial Status	Taxes	Total property tax revenue aligns with past years we expect to collect about 55% of total budgeted revenue by December month end.
6 Financial Status	3409	Rental property financial activity will post in January. Total rental revenue collected through December 31 is approximately \$35,000.
7 Financial Status	3750	This line item is expected to fall under budget for the year. The proposed budget amendment includes a decrease of revenue to line 3750.
8 Financial Status	5105	The District received a cost-share reimbursement from the Carpinteria-Summerland Fire District for the LMR Communications project. The proposed budget amendment includes an increase of revenue to line 5105.
9 Financial Status	6450 and 6475	OPEB and Pension discretionary contributions to the PARS trust will be sent by January month-end.
10 Financial Status	7325	Payments to the RFCC for dispatch services were billed at the beginning of December. All year-to-date payments will be issued by January month-end.
11 Financial Status	7546	This line item accounts for the County's annual property tax administration fee. A one-time charge is expected in April or May.
12 Financial Status	7650	This line item is currently over budget because CalCard statement payments were temporarily charged to this account. The expenses will be reconciled and applied to each appropriate expense line item.
13 Revenue Transactions	3010	Property tax revenue transactions are all input by the County Auditor-Controller's office.

Montecito Fire Protection District Balance Sheet

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 12/31/2025	
Assets					
1000:Cash in Treasury	16,052,667.60	18,372,313.66	15,551,985.82	18,872,995.44	
1025:Imprest Cash	500.00	500.00	500.00	500.00	
1030:Cash with Fiscal Agents	69,746.90	-	50,000.00	19,746.90	1
1035:Deposits in Transit	-	1,515,458.62	1,515,458.62	-	
1100:Accounts Receivable	251,455.00	-	251,455.00	-	
1130:Interest Receivable	133,637.73	193,972.37	231,637.28	95,972.82	2
Total Assets	16,508,007.23	20,082,244.65	17,601,036.72	18,989,215.16	
Total Assets	16,508,007.23	20,082,244.65	17,601,036.72	18,989,215.16	
Liabilities					
3000:Accounts Payable	302,951.40	11,866,083.90	12,521,907.31	958,774.81	3
3005:Salaries & Benefits Payable	475,864.67	475,864.67	-	-	
3015:Nonresident Withhold Payable	-	12.36	12.36	-	
3035:Accrued Expenses	45,010.00	45,010.00	-	-	
3065:Due To Other Governments	2,036,252.25	-	-	2,036,252.25	4
3075:Deposits	1,500.00	-	-	1,500.00	
3086:Warrants Payable	-	226,117.85	226,117.85	-	
3087:EFT Payable	50,466.49	3,049,031.41	2,998,564.92	-	
3094:Unidentified Revenues	-	125,757.01	125,757.01	-	
Total Liabilities	2,912,044.81	15,787,877.20	15,872,359.45	2,996,527.06	
Equity					
5015:Fund Balance-Committed	8,565,500.00	-	-	8,565,500.00	
5025:Fund Balance-Residual	5,030,462.42	16,361,491.57	18,758,217.25	7,427,188.10	
Total Equity	13,595,962.42	16,361,491.57	18,758,217.25	15,992,688.10	
Total Liabilities & Equity	16,508,007.23	32,149,368.77	34,630,576.70	18,989,215.16	

Montecito Fire Protection District Balance Sheet

Fund 3652: Capital Reserves Fund

As of: 12/31/2025

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 12/31/2025
Assets				
1000:Cash in Treasury	3,501,721.62	55,762.32	131,760.42	3,425,723.52
1130:Interest Receivable	26,323.15	58,872.07	55,762.32	29,432.90
1220:Deposits with Others	-	-	-	-
Total Assets	3,528,044.77	114,634.39	187,522.74	3,455,156.42
Total Assets	3,528,044.77	114,634.39	187,522.74	3,455,156.42
Liabilities				
3000:Accounts Payable	-	131,760.42	131,760.42	-
3087:EFT Payable	-	18,255.00	18,255.00	-
Total Liabilities	-	150,015.42	150,015.42	-
Equity				
5020:Fund Balance-Assigned	2,572,999.45	-	-	2,572,999.45
5025:Fund Balance-Residual	955,045.32	131,760.42	58,872.07	882,156.97
Total Equity	3,528,044.77	131,760.42	58,872.07	3,455,156.42
Total Liabilities & Equity	3,528,044.77	281,775.84	208,887.49	3,455,156.42

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Montecito Fire Protection District Balance Sheet

Fund 3653: Land & Building Fund

As of: 12/31/2025

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 12/31/2025
Assets				
1000:Cash in Treasury	5,355,833.08	89,799.04	-	5,445,632.12
1130:Interest Receivable	44,433.47	91,813.67	89,799.04	46,448.10
Total Assets	5,400,266.55	181,612.71	89,799.04	5,492,080.22
Total Assets	5,400,266.55	181,612.71	89,799.04	5,492,080.22
Liabilities				
3000:Accounts Payable	-	-	-	-
3035:Accrued Expenses	-	-	-	-
Total Liabilities	-	-	-	-
Equity				
5020:Fund Balance-Assigned	3,163,528.52	-	-	3,163,528.52
5025:Fund Balance-Residual	2,236,738.03	-	91,813.67	2,328,551.70
Total Equity	5,400,266.55	-	91,813.67	5,492,080.22
Total Liabilities & Equity	5,400,266.55	-	91,813.67	5,492,080.22

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Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget	
Revenues					
RC-3010 Property Tax-Current Secured	24,495,000.00	13,119,966.83	(11,375,033.17)	53.56%	
RC-3011 Property Tax-Unitary	251,000.00	1,271.22	(249,728.78)	0.51%	
RC-3015 PT PY Corr/Escapes Secured	31,000.00	33,899.67	2,899.67	109.35%	
RC-3020 Property Tax-Current Unsecd	809,000.00	839,838.29	30,838.29	103.81%	
RC-3023 PT PY Corr/Escapes Unsecured	31,000.00	1,927.39	(29,072.61)	6.22%	
RC-3040 Property Tax-Prior Secured	-	1,069.98	1,069.98	0.00%	
RC-3050 Property Tax-Prior Unsecured	18,000.00	12,427.58	(5,572.42)	69.04%	
RC-3054 Supplemental Pty Tax-Current	570,000.00	63,785.60	(506,214.40)	11.19%	
RC-3056 Supplemental Pty Tax-Prior	-	5,108.02	5,108.02	0.00%	
6000:Taxes	26,205,000.00	14,079,294.58	(12,125,705.42)	53.73%	5
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	-	5.67	5.67	0.00%	
6050:Fines, Forfeitures, and Penalties	-	5.67	5.67	0.00%	
RC-3380 Interest Income	372,000.00	190,935.90	(181,064.10)	51.33%	
RC-3409 Other Rental of Bldgs and Land	69,000.00	-	(69,000.00)	0.00%	6
6150:Use of Money and Property	441,000.00	190,935.90	(250,064.10)	43.30%	
RC-3750 State-Emergency Assistance	1,000,000.00	96,500.31	(903,499.69)	9.65%	7
RC-4220 Homeowners Property Tax Relief	77,000.00	37,889.90	(39,110.10)	49.21%	
6200:Intergovernmental Revenue-State	1,077,000.00	134,390.21	(942,609.79)	12.48%	
RC-4476 Federal Emergency Assistance	1,000,000.00	475,839.38	(524,160.62)	47.58%	
RC-4610 Federal Aid for Disaster	-	489,505.17	489,505.17	0.00%	
6210:Intergovernmental Revenue-Federal	1,000,000.00	965,344.55	(34,655.45)	96.53%	
RC-5105 Reimb for District Services	-	180,077.49	180,077.49	0.00%	8
6300:Charges for Services	-	180,077.49	180,077.49	0.00%	
RC-5768 Safety Member Reimbursement	75,000.00	92,698.76	17,698.76	123.60%	
RC-5895 Other-Donations	-	1,050.00	1,050.00	0.00%	
RC-5909 Other Miscellaneous Revenue	13,000.00	4,089.12	(8,910.88)	31.45%	
6350:Miscellaneous Revenue	88,000.00	97,837.88	9,837.88	111.18%	
Total Revenues	28,811,000.00	15,647,886.28	(13,163,113.72)	54.31%	

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Expenditures				
SC-6100 Regular Salaries	10,630,000.00	4,715,151.75	5,914,848.25	44.36%
SC-6300 Overtime	1,700,000.00	589,620.84	1,110,379.16	34.68%
SC-6301 Overtime - Reimbursable	1,500,000.00	1,468,904.25	31,095.75	97.93%
SC-6400 Retirement Contribution	3,465,000.00	2,287,126.14	1,177,873.86	66.01%
SC-6450 Supp Retirement Contribution	3,000,000.00	-	3,000,000.00	0.00% 9
SC-6475 Retiree Medical OPEB	500,000.00	-	500,000.00	0.00% 9
SC-6550 FICA/Medicare	208,000.00	95,573.29	112,426.71	45.95%
SC-6600 Health Insurance Contrib	2,776,000.00	1,542,925.40	1,233,074.60	55.58%
SC-6700 Unemployment Ins Contribution	6,000.00	99.93	5,900.07	1.67%
SC-6900 Workers Compensation	805,000.00	798,079.91	6,920.09	99.14%
7010:Salaries and Employee Benefits	24,590,000.00	11,497,481.51	13,092,518.49	46.76%
SC-7030 Clothing and Personal	146,000.00	11,795.50	134,204.50	8.08%
SC-7050 Communications	144,000.00	71,800.23	72,199.77	49.86%
SC-7060 Food	4,500.00	137.05	4,362.95	3.05%
SC-7070 Household Supplies	50,000.00	13,044.71	36,955.29	26.09%
SC-7090 Insurance	155,000.00	154,991.00	9.00	99.99%
SC-7120 Equipment Maintenance	58,000.00	18,415.63	39,584.37	31.75%
SC-7121 Operating Supplies	-	8,716.23	(8,716.23)	0.00%
SC-7200 Structure & Ground Maintenance	112,500.00	77,740.47	34,759.53	69.10%
SC-7205 Fire Defense Zone	704,000.00	208,510.83	495,489.17	29.62%
SC-7322 Consulting & Mgmt Fees	4,500.00	-	4,500.00	0.00%
SC-7324 Audit and Accounting Fees	45,000.00	16,817.52	28,182.48	37.37%
SC-7325 Other Professional Services (RFCC)	200,000.00	-	200,000.00	0.00% 10
SC-7348 Instruments & Equip. < \$5000	43,000.00	11,656.55	31,343.45	27.11%
SC-7363 Equipment Maintenance (Vehicles)	140,000.00	84,785.77	55,214.23	60.56%
SC-7400 Medical, Dental and Lab	47,000.00	30,714.35	16,285.65	65.35%
SC-7430 Memberships	16,000.00	11,412.00	4,588.00	71.33%
SC-7450 Office Expense	28,000.00	10,989.11	17,010.89	39.25%
SC-7456 IT Hardware Purchase < \$5K	38,000.00	994.21	37,005.79	2.62%
SC-7460 Professional & Special Service	457,000.00	269,913.87	187,086.13	59.06%
SC-7507 ADP Payroll Fees	15,000.00	10,225.06	4,774.94	68.17%
SC-7510 Contractual Services	150,000.00	62,617.94	87,382.06	41.75%
SC-7530 Publications & Legal Notices	6,000.00	9,414.14	(3,414.14)	156.90%
SC-7540 Rents/Leases-Equipment	5,500.00	6,267.85	(767.85)	113.96%
SC-7546 Administrative Expense	195,000.00	-	195,000.00	0.00% 11
SC-7580 Rents/Leases-Structure	12,500.00	7,878.78	4,621.22	63.03%
SC-7630 Small Tools & Instruments	25,500.00	-	25,500.00	0.00%
SC-7650 Special Departmental Expense	45,000.00	115,577.51	(70,577.51)	256.84%
SC-7671 Special Projects	20,000.00	1,900.00	18,100.00	9.50%
SC-7730 Transportation and Travel	65,000.00	25,660.07	39,339.93	39.48%
SC-7731 Gasoline-Oil-Fuel	80,000.00	24,224.95	55,775.05	30.28%
SC-7732 Training	99,000.00	23,273.13	75,726.87	23.51%
SC-7760 Utilities	75,000.00	43,387.95	31,612.05	57.85%
7020:Services and Supplies	3,186,000.00	1,332,862.41	1,853,137.59	41.83%

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
SC-7830 Interest Expense	64,000.00	31,897.72	32,102.28	49.84%
7045:Other Charges	64,000.00	31,897.72	32,102.28	49.84%
SC-8200 Structures&Struct Improvements	232,000.00	157,670.33	74,329.67	67.96%
7073:Structures&Struct Improvements	232,000.00	157,670.33	74,329.67	67.96%
SC-8300 Equipment	907,000.00	231,248.63	675,751.37	25.50%
7074:Equipment	907,000.00	231,248.63	675,751.37	25.50%
Total Expenditures	28,979,000.00	13,251,160.60	15,727,839.40	45.73%
Other Financing Sources & Uses				
SC-7901 Oper Trf (Out)	400,000.00	-	400,000.00	0.00%
SC-7910 Long Term Debt Princ Repayment	1,195,000.00	-	1,195,000.00	0.00%
7095:Other Financing Uses	1,595,000.00	-	1,595,000.00	0.00%
Total Other Financing Sources & Uses	(1,595,000.00)	-	1,595,000.00	0.00%
Changes to Fund Balances				
AP-9601 Residual Fund Balance-Inc/Dec	(1,763,000.00)	-	(1,763,000.00)	0.00%
5027:Increase to Fund Balance - Residua	(1,763,000.00)	-	(1,763,000.00)	0.00%
Total Changes to Fund Balance	1,763,000.00	-	(1,763,000.00)	0.00%
Net Financial Impact	-	2,396,725.68	2,396,725.68	0.00%

Montecito Fire Protection District Financial Status

Fund 3652: Capital Reserves Fund

As of: 12/31/2025

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	90,000.00	58,872.07	(31,127.93)	65.41%
6150:Use of Money and Property	90,000.00	58,872.07	(31,127.93)	65.41%
Total Revenues	90,000.00	58,872.07	(31,127.93)	65.41%
Expenditures				
SC-8300 Equipment	606,000.00	131,760.42	474,239.58	21.74%
7074:Equipment	606,000.00	131,760.42	474,239.58	21.74%
Total Expenditures	606,000.00	131,760.42	474,239.58	21.74%
Other Financing Sources & Uses				
RC-5910 Oper Trf (In)-General Fund	400,000.00	-	(400,000.00)	0.00%
6400:Other Financing Sources	400,000.00	-	(400,000.00)	0.00%
Total Other Financing Sources & Uses	400,000.00	-	(400,000.00)	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	116,000.00	-	(116,000.00)	0.00%
5021:Decrease to Fund Balance - Assignm	116,000.00	-	(116,000.00)	0.00%
Total Changes to Fund Balance	116,000.00	-	(116,000.00)	0.00%
Net Financial Impact	-	(72,888.35)	(72,888.35)	0.00%

Montecito Fire Protection District Financial Status

Fund 3653: Land & Building Fund

As of: 12/31/2025

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	150,000.00	91,813.67	(58,186.33)	61.21%
6150:Use of Money and Property	150,000.00	91,813.67	(58,186.33)	61.21%
Total Revenues	150,000.00	91,813.67	(58,186.33)	61.21%
Expenditures				
SC-7460 Professional & Special Service	500,000.00	-	500,000.00	0.00%
7020:Services and Supplies	500,000.00	-	500,000.00	0.00%
Total Expenditures	500,000.00	-	500,000.00	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	350,000.00	-	(350,000.00)	0.00%
5021:Decrease to Fund Balance - Assignm	350,000.00	-	(350,000.00)	0.00%
Total Changes to Fund Balance	350,000.00	-	(350,000.00)	0.00%
Net Financial Impact	-	91,813.67	91,813.67	0.00%

Montecito Fire Protection District

Revenue Transactions

Fund	Revenue Category	Accounting Date	Document	Memo	Amount
FD-3650	RC-3010 Property Tax-Current Secured	11/12/2025	JE-1070967	Description: EST 2025SEC 1%Collections7-1-25 to 11-12-25 (3010)	\$ 3,994,166.18
FD-3650	RC-3010 Property Tax-Current Secured	12/12/2025	JE-1072651	Description: EST 2025SEC 1%Collections11-13-25to12-12-25(3010)	9,168,650.20
RC-3010 Property Tax-Current Secured Total					13,162,816.38
FD-3650	RC-3380 Interest Income	12/31/2025	JE-1073844	INTEREST APPORTIONMENT ACCRUAL	95,972.82
RC-3380 Interest Income Total					95,972.82
FD-3650	RC-3750 State-Emergency Assistance	11/10/2025	Cash Sale-25-07264 - 11/10/2025	OES Preposition, 2/13-2/14/25	16,096.84
FD-3650	RC-3750 State-Emergency Assistance	11/10/2025	Cash Sale-25-07264 - 11/10/2025	Eaton Fire, 1/18-1/27/25	100,792.28
FD-3650	RC-3750 State-Emergency Assistance	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Pickett Fire, 08/24-08/30/25	90,705.80
FD-3650	RC-3750 State-Emergency Assistance	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Eaton Fire, 01/10-01/18/25 (accrued FY25)	85,278.39
RC-3750 State-Emergency Assistance Total					292,873.31
FD-3650	RC-4220 Homeowners Property Tax Relief	11/26/2025	JE-1071598	Description: 2025-26 HOE 1% and Bond Appmt- 15% (4220)	11,366.97
FD-3650	RC-4220 Homeowners Property Tax Relief	12/31/2025	JE-1073662	Description: 2025-26 HOE 1% and Bond Appmt- 35% (4220)	26,522.93
RC-4220 Homeowners Property Tax Relief Total					37,889.90
FD-3650	RC-4476 Federal Emergency Assistance	12/4/2025	Cash Sale-25-08891 - 12/04/2025	Green Fire, 7/18-7/29/25	55,705.78
FD-3650	RC-4476 Federal Emergency Assistance	12/4/2025	Cash Sale-25-08891 - 12/04/2025	Madre Fire, 7/3-7/18/25	92,066.82
RC-4476 Federal Emergency Assistance Total					147,772.60
FD-3650	RC-4610 Federal Aid for Disaster	11/10/2025	Cash Sale-25-07264 - 11/10/2025	FEMA DR-4482 - COVID-19 Disaster Recovery	6,293.89
FD-3650	RC-4610 Federal Aid for Disaster	11/10/2025	Cash Sale-25-07264 - 11/10/2025	FEMA DR-4482 - COVID-19 Disaster Recovery	119,889.76
FD-3650	RC-4610 Federal Aid for Disaster	12/23/2025	Cash Sale-25-10171 - 12/23/2025	FEMA DR-4683 - Storm Events 2023 Disaster Recovery	363,321.52
RC-4610 Federal Aid for Disaster Total					489,505.17
FD-3650	RC-5105 Reimb for District Services	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Carp-Summerland Fire District cost-share for LMR comm project	180,077.49
RC-5105 Reimb for District Services Total					180,077.49
FD-3650	RC-5768 Safety Member Reimbursement	11/10/2025	Cash Sale-25-07264 - 11/10/2025	WC disability payments, 7/16-9/22/25 (4 EEs)	44,219.43
FD-3650	RC-5768 Safety Member Reimbursement	12/23/2025	Cash Sale-25-10171 - 12/23/2025	WC disability payment, 9/25-12/02/25 (4 Ees)	28,804.97
RC-5768 Safety Member Reimbursement Total					73,024.40
FD-3650	RC-5895 Other-Donations	11/10/2025	Cash Sale-25-07264 - 11/10/2025	Community member donation	50.00
RC-5895 Other-Donations Total					50.00
FD-3650	RC-5909 Other Miscellaneous Revenue	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Credit for cell phone and iPad trade-in	376.25
FD-3650	RC-5909 Other Miscellaneous Revenue	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Cal Card rebate, September 2025	1,324.41
FD-3650	RC-5909 Other Miscellaneous Revenue	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Cal Card rebate, December 2025	1,116.56

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Montecito Fire Protection District

Revenue Transactions

Fund	Revenue Category	Accounting Date	Document	Memo	Amount
FD-3650	RC-5909 Other Miscellaneous Revenue	12/23/2025	Cash Sale-25-10171 - 12/23/2025	Reimbursement by Fire Chiefs Assoc for brass bells gifts (3)	1,271.90
RC-5909 Other Miscellaneous Revenue Total					4,089.12
FD-3650 Montecito Fire Protection Dist Total					14,484,071.19
FD-3652	RC-3380 Interest Income	12/31/2025	JE-1073844	INTEREST APPORTIONMENT ACCRUAL	29,432.90
RC-3380 Interest Income Total					29,432.90
FD-3652 Montecito Fire Cap Outlay Res Total					29,432.90
FD-3653	RC-3380 Interest Income	12/31/2025	JE-1073844	INTEREST APPORTIONMENT ACCRUAL	46,448.10
RC-3380 Interest Income Total					46,448.10
FD-3653 Montecito Fire Land & Building Total					46,448.10
Grand Total					14,559,952.19

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6100 Regular Salaries	11/1/2025	SINV-026859	AFLAC	Employee paid insurance, September	\$ 936.32
FD-3650	SC-6100 Regular Salaries	11/1/2025	MPR-001281	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 10/21/25	210,716.36
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001356	California Public Employees Retirement System	Employee retirement contributions, 9/15/25	26,286.44
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001355	California Public Employees Retirement System	Employee retirement contributions, 9/15/25	2,010.99
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001393	California Public Employees Retirement System	Employee retirement contributions, 9/30/25	26,541.61
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001392	California Public Employees Retirement System	Employee retirement contributions, 9/30/25	2,010.99
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001374	California Public Employees Retirement System	Employee retirement contributions, 9/15/25	1,182.14
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001373	California Public Employees Retirement System	Employee retirement contributions, 9/15/25	23,633.22
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001394	California Public Employees Retirement System	Employee retirement contributions, 9/30/25	24,526.68
FD-3650	SC-6100 Regular Salaries	11/3/2025	MPR-001395	California Public Employees Retirement System	Employee retirement contributions, 9/30/25	1,182.14
FD-3650	SC-6100 Regular Salaries	11/5/2025	MPR-001282	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 10/21/25	112,142.98
FD-3650	SC-6100 Regular Salaries	11/6/2025	MPR-001243	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 11/03/25	1,190.38
FD-3650	SC-6100 Regular Salaries	11/6/2025	MPR-001354	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/6/25	118,495.92
FD-3650	SC-6100 Regular Salaries	11/6/2025	MPR-001353	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 11/06/25	225,354.92
FD-3650	SC-6100 Regular Salaries	11/11/2025	MPR-001396	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/06/25	14,350.00
FD-3650	SC-6100 Regular Salaries	11/11/2025	MPR-001396	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/06/25	13,721.00
FD-3650	SC-6100 Regular Salaries	11/11/2025	MPR-001396	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 11/06/25	9,134.00
FD-3650	SC-6100 Regular Salaries	11/13/2025	MPR-001404	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 11/10/25	3,633.38
FD-3650	SC-6100 Regular Salaries	11/18/2025	MPR-001585	California Public Employees Retirement System	Employee retirement contributions, 10/15/25	24,555.21
FD-3650	SC-6100 Regular Salaries	11/18/2025	MPR-001584	California Public Employees Retirement System	Employee retirement contributions, 10/15/25	24,611.55
FD-3650	SC-6100 Regular Salaries	11/18/2025	MPR-001583	California Public Employees Retirement System	Employee retirement contributions, 10/15/25	2,010.99
FD-3650	SC-6100 Regular Salaries	11/18/2025	MPR-001586	California Public Employees Retirement System	Employee retirement contributions, 10/15/25	1,182.14
FD-3650	SC-6100 Regular Salaries	11/20/2025	MPR-001492	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 11/17/25	1,933.13
FD-3650	SC-6100 Regular Salaries	11/21/2025	MPR-001631	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/21/25	105,523.61
FD-3650	SC-6100 Regular Salaries	11/21/2025	MPR-001629	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 11/21/25	223,341.64
FD-3650	SC-6100 Regular Salaries	11/28/2025	MPR-001534	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 11/24/25	4,708.15
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001590	California Public Employees Retirement System	Employee retirement contributions, 10/31/25	1,182.14
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001595	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 11/21/25	9,764.00
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001595	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/21/25	14,700.00
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001595	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/21/25	13,091.00
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001594	California Public Employees Retirement System	Employee retirement contributions, 11/15/25	1,209.24
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001593	California Public Employees Retirement System	Employee retirement contributions, 11/15/25	23,130.11
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035704	MONTECITO FIREMENS ASSOC	Employee association dues, September	5,079.75
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035704	MONTECITO FIREMENS ASSOC	Employee-paid disability insurance, September	1,327.50
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035705	MONTECITO FIREMENS ASSOC	Employee association dues, October	5,079.75
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035705	MONTECITO FIREMENS ASSOC	Employee-paid disability insurance, October	1,327.50
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035707	MONTECITO FIREMENS ASSOC	Employee-paid disability insurance, November	1,327.50
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-035707	MONTECITO FIREMENS ASSOC	Employee association dues, November	5,079.75
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001587	California Public Employees Retirement System	Employee retirement contributions, 10/31/25	2,010.99
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001591	California Public Employees Retirement System	Employee retirement contributions, 11/15/25	2,010.99
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001592	California Public Employees Retirement System	Employee retirement contributions, 11/15/25	24,738.19
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001588	California Public Employees Retirement System	Employee retirement contributions, 10/31/25	23,928.33
FD-3650	SC-6100 Regular Salaries	12/1/2025	MPR-001589	California Public Employees Retirement System	Employee retirement contributions, 10/31/25	23,382.08
FD-3650	SC-6100 Regular Salaries	12/1/2025	SINV-037614	AFLAC	Employee paid insurance, November	936.32
FD-3650	SC-6100 Regular Salaries	12/4/2025	MPR-001609	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 12/01/25	326.87
FD-3650	SC-6100 Regular Salaries	12/5/2025	MPR-001772	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/05/25	13,091.00
FD-3650	SC-6100 Regular Salaries	12/5/2025	MPR-001772	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 12/05/25	9,764.00
FD-3650	SC-6100 Regular Salaries	12/5/2025	MPR-001772	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/05/25	14,700.00

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6100 Regular Salaries	12/5/2025	MPR-001794	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/05/25	112,808.01
FD-3650	SC-6100 Regular Salaries	12/5/2025	MPR-001793	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 12/05/25	235,749.52
FD-3650	SC-6100 Regular Salaries	12/11/2025	MPR-001709	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 12/08/25	717.28
FD-3650	SC-6100 Regular Salaries	12/12/2025	MPR-001774	California Public Employees Retirement System	Employee retirement contributions, 11/30/25	2,010.99
FD-3650	SC-6100 Regular Salaries	12/12/2025	MPR-001777	California Public Employees Retirement System	Employee retirement contributions, 11/30/25	1,209.24
FD-3650	SC-6100 Regular Salaries	12/12/2025	MPR-001776	California Public Employees Retirement System	Employee retirement contributions, 11/30/25	21,143.75
FD-3650	SC-6100 Regular Salaries	12/12/2025	MPR-001775	California Public Employees Retirement System	Employee retirement contributions, 11/30/25	24,047.91
FD-3650	SC-6100 Regular Salaries	12/15/2025	SINV-044062	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -employee paid, Jan 2026	1,076.44
FD-3650	SC-6100 Regular Salaries	12/17/2025	MPR-001874	JENNIFER TAYLOR (Inactive)	Reimbursement of Health FSA funds – 2025 plan year	1,217.24
FD-3650	SC-6100 Regular Salaries	12/17/2025	MPR-002069	California Public Employees Retirement System	Employee retirement contributions, 12/15/25	1,209.24
FD-3650	SC-6100 Regular Salaries	12/17/2025	MPR-002067	California Public Employees Retirement System	Employee retirement contributions, 12/15/25	24,734.83
FD-3650	SC-6100 Regular Salaries	12/17/2025	MPR-002068	California Public Employees Retirement System	Employee retirement contributions, 12/15/25	18,788.59
FD-3650	SC-6100 Regular Salaries	12/17/2025	MPR-002066	California Public Employees Retirement System	Employee retirement contributions, 12/15/25	2,010.99
FD-3650	SC-6100 Regular Salaries	12/18/2025	MPR-001789	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 12/15/25	885.59
FD-3650	SC-6100 Regular Salaries	12/19/2025	SINV-044043	MONTECITO FIREMENS ASSOC	Employee association dues, December	5,079.75
FD-3650	SC-6100 Regular Salaries	12/19/2025	SINV-044043	MONTECITO FIREMENS ASSOC	Employee-paid disability insurance, December	1,327.50
FD-3650	SC-6100 Regular Salaries	12/19/2025	MPR-002065	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/19/25	100,825.22
FD-3650	SC-6100 Regular Salaries	12/19/2025	MPR-002064	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 12/19/25	225,136.78
FD-3650	SC-6100 Regular Salaries	12/22/2025	MPR-001921	TREVOR BURCH	ADP payment, November 2025	7,500.00
FD-3650	SC-6100 Regular Salaries	12/26/2025	MPR-001928	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 12/22/25	1,957.97
FD-3650	SC-6100 Regular Salaries	12/31/2025	MPR-002076	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/21/25	14,690.00
FD-3650	SC-6100 Regular Salaries	12/31/2025	MPR-002076	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/21/25	13,926.00
FD-3650	SC-6100 Regular Salaries	12/31/2025	MPR-002076	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 12/21/25	9,134.00
SC-6100 Regular Salaries Total						2,229,289.74
FD-3650	SC-6300 Overtime	11/1/2025	MPR-001281	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 10/21/25	99,023.83
FD-3650	SC-6300 Overtime	11/6/2025	MPR-001353	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 11/06/25	98,501.67
FD-3650	SC-6300 Overtime	11/21/2025	MPR-001629	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 11/21/25	74,784.71
FD-3650	SC-6300 Overtime	12/5/2025	MPR-001793	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 12/05/25	78,661.22
FD-3650	SC-6300 Overtime	12/19/2025	MPR-002064	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 12/19/25	67,432.12
FD-3650	SC-6300 Overtime	12/31/2025	JE-1073648		Reclassify OT to Fire Reimb OT thru 12/31/25	(1,468,904.25)
SC-6300 Overtime Total						(1,050,500.70)
FD-3650	SC-6301 Overtime - Reimbursable	12/31/2025	JE-1073648		Reclassify OT to Fire Reimb OT thru 12/31/25	1,468,904.25
SC-6301 Overtime - Reimbursable Total						1,468,904.25
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001356	California Public Employees Retirement System	District retirement contributions, 9/15/25	53,476.16
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001355	California Public Employees Retirement System	District retirement contributions, 9/15/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001374	California Public Employees Retirement System	District retirement contributions, 9/15/25	1,247.37
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001373	California Public Employees Retirement System	District retirement contributions, 9/15/25	24,193.63
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001393	California Public Employees Retirement System	District retirement contributions, 9/30/25	53,995.61
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001392	California Public Employees Retirement System	District retirement contributions, 9/30/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001395	California Public Employees Retirement System	District retirement contributions, 9/30/25	1,247.37
FD-3650	SC-6400 Retirement Contribution	11/3/2025	MPR-001394	California Public Employees Retirement System	District retirement contributions, 9/30/25	25,109.10
FD-3650	SC-6400 Retirement Contribution	11/18/2025	MPR-001585	California Public Employees Retirement System	District retirement contributions, 10/15/25	25,138.34
FD-3650	SC-6400 Retirement Contribution	11/18/2025	MPR-001584	California Public Employees Retirement System	District retirement contributions, 10/15/25	50,068.38
FD-3650	SC-6400 Retirement Contribution	11/18/2025	MPR-001586	California Public Employees Retirement System	District retirement contributions, 10/15/25	1,247.37
FD-3650	SC-6400 Retirement Contribution	11/18/2025	MPR-001583	California Public Employees Retirement System	District retirement contributions, 10/15/25	2,809.23

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001590	California Public Employees Retirement System	District retirement contributions, 10/31/25	1,247.37
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001587	California Public Employees Retirement System	District retirement contributions, 10/31/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001588	California Public Employees Retirement System	District retirement contributions, 10/31/25	48,677.46
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001589	California Public Employees Retirement System	District retirement contributions, 10/31/25	23,936.30
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001594	California Public Employees Retirement System	District retirement contributions, 11/15/25	1,276.02
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001593	California Public Employees Retirement System	District retirement contributions, 11/15/25	23,679.11
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001591	California Public Employees Retirement System	District retirement contributions, 11/15/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	12/1/2025	MPR-001592	California Public Employees Retirement System	District retirement contributions, 11/15/25	50,326.20
FD-3650	SC-6400 Retirement Contribution	12/12/2025	MPR-001774	California Public Employees Retirement System	District retirement contributions, 11/30/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	12/12/2025	MPR-001777	California Public Employees Retirement System	District retirement contributions, 11/30/25	1,276.02
FD-3650	SC-6400 Retirement Contribution	12/12/2025	MPR-001775	California Public Employees Retirement System	District retirement contributions, 11/30/25	48,920.91
FD-3650	SC-6400 Retirement Contribution	12/12/2025	MPR-001776	California Public Employees Retirement System	District retirement contributions, 11/30/25	21,644.82
FD-3650	SC-6400 Retirement Contribution	12/17/2025	MPR-002069	California Public Employees Retirement System	District retirement contributions, 12/15/25	1,276.02
FD-3650	SC-6400 Retirement Contribution	12/17/2025	MPR-002067	California Public Employees Retirement System	District retirement contributions, 12/15/25	50,319.35
FD-3650	SC-6400 Retirement Contribution	12/17/2025	MPR-002068	California Public Employees Retirement System	District retirement contributions, 12/15/25	19,232.55
FD-3650	SC-6400 Retirement Contribution	12/17/2025	MPR-002066	California Public Employees Retirement System	District retirement contributions, 12/15/25	2,809.23
FD-3650	SC-6400 Retirement Contribution	12/31/2025	MPR-002072	California Public Employees Retirement System	2025 RBF Contribution, Annual	110,034.68
SC-6400 Retirement Contribution Total						492,347.05
FD-3650	SC-6550 FICA/Medicare	11/5/2025	MPR-001282	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 10/21/25	7,403.63
FD-3650	SC-6550 FICA/Medicare	11/6/2025	MPR-001354	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 11/6/25	7,628.64
FD-3650	SC-6550 FICA/Medicare	11/21/2025	MPR-001631	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 11/21/25	7,093.87
FD-3650	SC-6550 FICA/Medicare	12/5/2025	MPR-001794	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 12/05/25	7,413.60
FD-3650	SC-6550 FICA/Medicare	12/19/2025	MPR-002065	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 12/19/25	6,749.19
SC-6550 FICA/Medicare Total						36,288.93
FD-3650	SC-6600 Health Insurance Contrib	11/1/2025	SINV-027137	THE STANDARD INSURANCE CO	Dental Insurance - active, October 2025	8,170.50
FD-3650	SC-6600 Health Insurance Contrib	11/1/2025	SINV-027137	THE STANDARD INSURANCE CO	Dental Insurance - retirees, October 2025	6,487.50
FD-3650	SC-6600 Health Insurance Contrib	11/1/2025	SINV-027139	THE STANDARD INSURANCE CO	Vision Insurance - retirees, October 2025	854.55
FD-3650	SC-6600 Health Insurance Contrib	11/1/2025	SINV-027139	THE STANDARD INSURANCE CO	Vision Insurance - active, October 2025	969.95
FD-3650	SC-6600 Health Insurance Contrib	11/1/2025	SINV-036059	WAGE WORKS INC	FSA administrative fee, October	106.25
FD-3650	SC-6600 Health Insurance Contrib	11/21/2025	SINV-033423	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, December	630.68
FD-3650	SC-6600 Health Insurance Contrib	11/24/2025	SINV-035372	WAGWORKS INC	FSA administrative fee, November	106.25
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035848	THE STANDARD INSURANCE CO	Dental Insurance - active, November 2025	8,170.50
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035848	THE STANDARD INSURANCE CO	Dental Insurance - retirees, November 2025	7,245.00
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-036718	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, Dec 2025	88,018.48
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-036718	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Dec 2025	89.24
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-036718	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Dec 2025	70.54
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-036718	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, Dec 2025	111,555.66
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035865	THE STANDARD INSURANCE CO	Vision Insurance - retirees, December 2025	948.66
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035865	THE STANDARD INSURANCE CO	Vision Insurance - active, December 2025	969.95
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035861	THE STANDARD INSURANCE CO	Dental Insurance - retirees, December 2025	7,245.00
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035861	THE STANDARD INSURANCE CO	Dental Insurance - active, December 2025	8,170.50
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035855	THE STANDARD INSURANCE CO	Vision Insurance - active, November 2025	969.95
FD-3650	SC-6600 Health Insurance Contrib	12/1/2025	SINV-035855	THE STANDARD INSURANCE CO	Vision Insurance - retirees, November 2025	948.66
FD-3650	SC-6600 Health Insurance Contrib	12/12/2025	SINV-042858	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, January	630.68
FD-3650	SC-6600 Health Insurance Contrib	12/15/2025	SINV-044062	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, Jan 2026	120,135.74
FD-3650	SC-6600 Health Insurance Contrib	12/15/2025	SINV-044062	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, Jan 2026	104,963.53

Montecito Fire Protection District

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Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6600 Health Insurance Contrib	12/15/2025	SINV-044062	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Jan 2026	96.97
FD-3650	SC-6600 Health Insurance Contrib	12/15/2025	SINV-044062	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Jan 2026	84.37
FD-3650	SC-6600 Health Insurance Contrib	12/23/2025	SINV-044131	WAGeworks INC	FSA administrative fee, December	106.25
SC-6600 Health Insurance Contrib Total						477,745.36
FD-3650	SC-6700 Unemployment Ins Contribution	11/6/2025	MPR-001354	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI, 11/6/25	13.80
FD-3650	SC-6700 Unemployment Ins Contribution	12/5/2025	MPR-001794	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI Taxes, 12/05/25	24.11
SC-6700 Unemployment Ins Contribution Total						37.91
FD-3650	SC-7030 Clothing and Personal	11/1/2025	SINV-027972	BAUER COMPRESSORS	Sta 92: Parts for the extractor	203.55
FD-3650	SC-7030 Clothing and Personal	11/1/2025	SINV-033245	FIRE-DEX GW LLC DBA GEAR WASH	PPE turnout/gear cleaner (NFPA compliant)	1,155.67
FD-3650	SC-7030 Clothing and Personal	11/1/2025	SINV-033246	FIRE-DEX GW LLC DBA GEAR WASH	PPE turnout/gear cleaner (NFPA compliant)	934.73
FD-3650	SC-7030 Clothing and Personal	11/1/2025	SINV-033244	FIRE-DEX GW LLC DBA GEAR WASH	PPE turnout/gear cleaner (NFPA compliant)	2,347.16
FD-3650	SC-7030 Clothing and Personal	11/1/2025	SINV-033241	FIRE-DEX GW LLC DBA GEAR WASH	PPE turnout/gear cleaner (NFPA compliant)	783.77
SC-7030 Clothing and Personal Total						5,424.88
FD-3650	SC-7050 Communications	11/1/2025	SINV-028092	TOWERSTREAM CORPORATION	Redundant internet Station 92: November 2025	88.25
FD-3650	SC-7050 Communications	11/1/2025	SINV-028089	TOWERSTREAM CORPORATION	Redundant internet Station 91: November 2025	88.25
FD-3650	SC-7050 Communications	11/1/2025	SINV-028822	COX BUSINESS	Internet - Sta 92: October 2025	472.53
FD-3650	SC-7050 Communications	11/1/2025	SINV-029533	COX BUSINESS	Internet/CAD connectivity - Sta 91: November 2025	1,819.10
FD-3650	SC-7050 Communications	11/3/2025	SINV-028195	AMAZON - PUNCHOUT	SQ91: Starlink supplies	172.44
FD-3650	SC-7050 Communications	11/4/2025	SINV-028542	FRONTIER	Business line: 805-565-9618	108.44
FD-3650	SC-7050 Communications	11/5/2025	SINV-031109	VERIZON WIRELESS	Wireless service, November	2,844.89
FD-3650	SC-7050 Communications	11/13/2025	SINV-033430	VERIZON WIRELESS	Wireless service, October	275.23
FD-3650	SC-7050 Communications	11/19/2025	SINV-035442	COX BUSINESS	Networking Svcs - Sta 91: Nov 2025	353.85
FD-3650	SC-7050 Communications	11/21/2025	SINV-035420	COMMLINE INC	L3 Harris radio repair	750.00
FD-3650	SC-7050 Communications	11/25/2025	SINV-034588	ASEVA LLC	Phone services, November	1,345.44
FD-3650	SC-7050 Communications	11/25/2025	SINV-036063	FRONTIER	Circuit ID: 11/RTNB/566142	108.06
FD-3650	SC-7050 Communications	11/25/2025	SINV-036065	FRONTIER	Circuit ID: 05/RTNB/974343	43.19
FD-3650	SC-7050 Communications	11/25/2025	SINV-036068	FRONTIER	209/097-2953.0	624.09
FD-3650	SC-7050 Communications	11/25/2025	SINV-036076	FRONTIER	Circuit ID: 20/PLNB/200447	43.19
FD-3650	SC-7050 Communications	11/25/2025	SINV-036066	FRONTIER	Circuit ID: 05/RTNB/002320	43.19
FD-3650	SC-7050 Communications	11/25/2025	SINV-036070	FRONTIER	209/111-1529.0	131.18
FD-3650	SC-7050 Communications	11/25/2025	SINV-036072	FRONTIER	Circuit ID: 05/RTNB/974365	43.19
FD-3650	SC-7050 Communications	11/25/2025	SINV-036077	FRONTIER	Circuit ID: 05/RTNB/655155	43.19
FD-3650	SC-7050 Communications	11/25/2025	SINV-036081	FRONTIER	Business line: 805-565-9618	108.44
FD-3650	SC-7050 Communications	11/25/2025	SINV-036084	FRONTIER	Business line: 805-969-0318	112.48
FD-3650	SC-7050 Communications	12/1/2025	SINV-035386	TOWERSTREAM CORPORATION	Redundant internet Station 91: December 2025	88.25
FD-3650	SC-7050 Communications	12/1/2025	SINV-035389	TOWERSTREAM CORPORATION	Redundant internet Station 92: December 2025	88.25
FD-3650	SC-7050 Communications	12/1/2025	SINV-037628	COMMLINE INC	New BC94 and D91 retrofit: mobile radio parts	2,940.00
FD-3650	SC-7050 Communications	12/1/2025	SINV-038036	COX BUSINESS	Internet/CAD connectivity - Sta 91: December 2025	1,819.10
FD-3650	SC-7050 Communications	12/1/2025	SINV-038023	COX BUSINESS	Internet - Sta 92: November 2025	472.53
FD-3650	SC-7050 Communications	12/1/2025	SINV-039533	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: November 2025	374.32
FD-3650	SC-7050 Communications	12/1/2025	SINV-039547	AT&T MOBILITY	Wireless service for Cradle Points, Oct 2025	362.16
FD-3650	SC-7050 Communications	12/1/2025	SINV-039547	AT&T MOBILITY	Wireless service for Cradle Points, Nov 2025	362.16
FD-3650	SC-7050 Communications	12/1/2025	SINV-041324	MATTHEW JOHN LECHLITER	Communications network troubleshooting, 07/25-10/25	8,228.00
FD-3650	SC-7050 Communications	12/5/2025	SINV-041259	VERIZON WIRELESS	Wireless service, December	1,854.15
FD-3650	SC-7050 Communications	12/7/2025	SINV-045653	AMAZON - PUNCHOUT	Starlink project, supplies	24.50

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FD-3650	SC-7050 Communications	12/13/2025	SINV-042871	VERIZON WIRELESS	Wireless service, November	256.36
FD-3650	SC-7050 Communications	12/19/2025	SINV-042864	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: December 2025	374.32
FD-3650	SC-7050 Communications	12/19/2025	SINV-043558	COX BUSINESS	Networking Svcs - Sta 91: Dec 2025	353.85
FD-3650	SC-7050 Communications	12/25/2025	SINV-043495	ASEVA LLC	Phone services, December	1,345.44
FD-3650	SC-7050 Communications	12/25/2025	SINV-044462	FRONTIER	Circuit ID: 11/RTNB/566142	108.06
FD-3650	SC-7050 Communications	12/25/2025	SINV-044464	FRONTIER	Circuit ID: 05/RTNB/974343	43.19
FD-3650	SC-7050 Communications	12/25/2025	SINV-044465	FRONTIER	Circuit ID: 05/RTNB/002320	43.19
FD-3650	SC-7050 Communications	12/25/2025	SINV-044467	FRONTIER	209/097-2953.0	624.09
FD-3650	SC-7050 Communications	12/25/2025	SINV-044468	FRONTIER	209/111-1529.0	131.18
FD-3650	SC-7050 Communications	12/25/2025	SINV-044469	FRONTIER	Circuit ID: 05/RTNB/974365	43.19
FD-3650	SC-7050 Communications	12/25/2025	SINV-044470	FRONTIER	Circuit ID: 20/PLNB/200447	43.19
FD-3650	SC-7050 Communications	12/25/2025	SINV-044473	FRONTIER	Business line: 805-565-9618	108.44
FD-3650	SC-7050 Communications	12/25/2025	SINV-044472	FRONTIER	Circuit ID: 05/RTNB/655155	43.19
FD-3650	SC-7050 Communications	12/25/2025	SINV-044475	FRONTIER	Business line: 805-969-0318	112.48
FD-3650	SC-7050 Communications	12/28/2025	SINV-044573	COX BUSINESS	Internet - Sta 92: December 2025	472.53
FD-3650	SC-7050 Communications	12/31/2025	JE-1073640		Reduce communications expenditure SINV-006013 & SINV-006011	(12.36)
SC-7050 Communications Total						30,322.38
FD-3650	SC-7070 Household Supplies	11/1/2025	SINV-029278	MONTECITO VILLAGE HARDWARE	Ant traps	10.76
FD-3650	SC-7070 Household Supplies	11/1/2025	SINV-029275	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	272.02
FD-3650	SC-7070 Household Supplies	11/1/2025	SINV-029272	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	627.31
FD-3650	SC-7070 Household Supplies	11/3/2025	SINV-027959	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	297.22
FD-3650	SC-7070 Household Supplies	11/3/2025	SINV-027959	MISSION LINEN SUPPLY	Mechanic coveralls	107.75
FD-3650	SC-7070 Household Supplies	11/20/2025	SINV-032972	FLOWATER INC	Flo Water dispenser, Sta. 92	107.75
FD-3650	SC-7070 Household Supplies	11/20/2025	SINV-032971	FLOWATER INC	Flo Water dispenser, Sta. 91	107.75
FD-3650	SC-7070 Household Supplies	12/1/2025	SINV-036515	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	627.31
FD-3650	SC-7070 Household Supplies	12/1/2025	SINV-035365	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	293.82
FD-3650	SC-7070 Household Supplies	12/1/2025	SINV-035362	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	426.56
FD-3650	SC-7070 Household Supplies	12/20/2025	SINV-042548	FLOWATER INC	Flo Water dispenser, Sta. 92	107.75
FD-3650	SC-7070 Household Supplies	12/20/2025	SINV-042546	FLOWATER INC	Flo Water dispenser, Sta. 91	107.75
FD-3650	SC-7070 Household Supplies	12/24/2025	SINV-044583	MONTECITO VILLAGE HARDWARE	Hose and funnel	48.35
FD-3650	SC-7070 Household Supplies	12/31/2025	SINV-044209	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	447.87
FD-3650	SC-7070 Household Supplies	12/31/2025	SINV-044209	MISSION LINEN SUPPLY	Mechanic coveralls	431.00
FD-3650	SC-7070 Household Supplies	12/31/2025	SINV-044207	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	648.01
SC-7070 Household Supplies Total						4,668.98
FD-3650	SC-7120 Equipment Maintenance	12/4/2025	SINV-038038	COMPRESSED AIR SPECIALTIES INC	Compressor air test & labor for air sample	1,027.75
FD-3650	SC-7120 Equipment Maintenance	12/9/2025	SINV-041506	TSI INCORPORATED	Maintenance agmt for air compressor - 3 yrs, Exp 12-2028	3,465.00
FD-3650	SC-7120 Equipment Maintenance	12/17/2025	SINV-042148	SAFETY KLEEN INC	Parts washer service, St 91	277.87
FD-3650	SC-7120 Equipment Maintenance	12/17/2025	SINV-042235	SAFETY KLEEN INC	Parts washer service, St 92	438.73
FD-3650	SC-7120 Equipment Maintenance	12/18/2025	SINV-041642	BAUER COMPRESSORS	Sta 92: Parts for the extractor	135.00
FD-3650	SC-7120 Equipment Maintenance	12/29/2025	SINV-044129	HAYWARD LUMBER COMPANY SB	Staging area supplies, San Ysidro debris basin	17.86
SC-7120 Equipment Maintenance Total						5,362.21
FD-3650	SC-7121 Operating Supplies	11/15/2025	SINV-035463	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park storm preparation	1,737.00
FD-3650	SC-7121 Operating Supplies	12/1/2025	SINV-037683	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park storm preparation	1,778.25
FD-3650	SC-7121 Operating Supplies	12/31/2025	SINV-044996	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park winter storm preparation	5,200.98
SC-7121 Operating Supplies Total						8,716.23

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FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-028169	RUGGIERO PLUMBING	Sta 91: toilet repairs, and drains cleaned	465.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-028198	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92	81.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-028201	O'CONNOR PEST CONTROL-SB	12 bait stations in fire station 91 & 92	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-028200	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-027474	SANTA BARBARA OVERHEAD DOOR	Sta 92: Main apparatus door repair	260.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-031095	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, November 2025	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/1/2025	SINV-031093	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, November 2025	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/6/2025	MPR-001311	KEVIN FRENCH	K. French Reimbursement: Mulch for rental property, unit 2	64.76
FD-3650	SC-7200 Structure & Ground Maintenance	11/11/2025	SINV-033275	TIMBER & WOOL CUSTOM FLOORS	Sta 91: Gym, flooring material	3,763.66
FD-3650	SC-7200 Structure & Ground Maintenance	11/13/2025	SINV-033267	PERFECTION PAINTING LLC	Sta 91: Museum room, painting labor & materials	4,062.00
FD-3650	SC-7200 Structure & Ground Maintenance	11/16/2025	SINV-033253	INSIGHT ENVIRONMENTAL INC	Sta 91 Generator Shed: Asbestos testing (req'd)	560.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/1/2025	SINV-037393	AGD CABINETRY	Cabinet and shelving build in WFS office, deposit	3,000.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/1/2025	SINV-038017	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, December 2025	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/1/2025	SINV-038016	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, December 2025	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/1/2025	SINV-040920	MICHAEL RENGA FLOORING INC	Sta 91 gym flooring material and installation, final payment	8,325.65
FD-3650	SC-7200 Structure & Ground Maintenance	12/1/2025	SINV-043561	DRAINS PLUS	Sta 92: plumbing service calls - cleared drains and sewer line, repaired wall leak	585.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/2/2025	SINV-036518	PERFECTION PAINTING LLC	Sta 91: Gym, painting labor & materials	12,020.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/8/2025	SINV-040923	RUGGIERO PLUMBING	Sta 91: new water heater, installation, and disposal of old water heater	15,237.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/23/2025	SINV-043560	RUGGIERO PLUMBING	Sta 91: fixed sewer line under bathrooms	4,123.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/23/2025	SINV-043559	RUGGIERO PLUMBING	Sta 91: water regulator replacement	2,019.00
FD-3650	SC-7200 Structure & Ground Maintenance	12/23/2025	SINV-044067	RIVIERA CONSTRUCTION GROUP	Electrical wiring and panel install for fuel pump station	2,266.58
SC-7200 Structure & Ground Maintenance Total						59,780.65
FD-3650	SC-7205 Fire Defense Zone	11/1/2025	SINV-028111	FRONTCOUNTRY TREE CARE INC	Defensible Space	6,300.00
FD-3650	SC-7205 Fire Defense Zone	11/1/2025	SINV-028136	AGRI-CHIP	Roadside Fuel Treatment	967.11
FD-3650	SC-7205 Fire Defense Zone	11/7/2025	SINV-031090	FRONTCOUNTRY TREE CARE INC	Fuel Treatment Network	6,300.00
FD-3650	SC-7205 Fire Defense Zone	11/7/2025	SINV-031089	RUBEN RAMIREZ	Defensible Space	1,200.00
FD-3650	SC-7205 Fire Defense Zone	11/16/2025	SINV-033001	FRONTCOUNTRY TREE CARE INC	Fuel Treatment Network	8,400.00
FD-3650	SC-7205 Fire Defense Zone	12/1/2025	SINV-035930	AGRI-CHIP	Fuel Treatment Network	920.30
FD-3650	SC-7205 Fire Defense Zone	12/1/2025	SINV-037275	TRACEY WILLFONG	Home Hardening Grant Program recipient	457.09
FD-3650	SC-7205 Fire Defense Zone	12/1/2025	SINV-037301	AMY LEBENZON	Home Hardening Grant Program recipient	5,012.00
FD-3650	SC-7205 Fire Defense Zone	12/1/2025	SINV-037276	GUY SMITH	Home Hardening Grant Program recipient	2,999.00
FD-3650	SC-7205 Fire Defense Zone	12/2/2025	SINV-036199	BOONE PRINTING & GRAPHICS	Neighborhood Chipping: flyer design & mailing	3,321.09
FD-3650	SC-7205 Fire Defense Zone	12/9/2025	SINV-038104	GEORGE ROBSON	Home Hardening Grant Program recipient	10,000.00
FD-3650	SC-7205 Fire Defense Zone	12/9/2025	SINV-038051	THOMAS BOLLAY	Home Hardening Grant Program recipient	10,000.00
FD-3650	SC-7205 Fire Defense Zone	12/21/2025	SINV-042585	FRONTCOUNTRY TREE CARE INC	Fuel Treatment Network	11,134.26
FD-3650	SC-7205 Fire Defense Zone	12/21/2025	SINV-044224	MARBORG INDUSTRIES	Defensible Space: Roll-off	100.00
FD-3650	SC-7205 Fire Defense Zone	12/27/2025	SINV-043720	POZZEBON BACKHOE SERVICE INC	Historic fire road repair, Hot Springs Trail	3,400.00
SC-7205 Fire Defense Zone Total						70,510.85
FD-3650	SC-7348 Instruments & Equip. < \$5000	11/1/2025	SINV-028870	L N CURTIS & SONS	Adapters for portable pumps for apparatus	150.31
SC-7348 Instruments & Equip. < \$5000 Total						150.31
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028842	SNAP-ON INDUSTRIAL	E92: Tester	332.62
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028827	LARRY'S 8-DAY AUTO PARTS	E392: Kussmaul power cables	153.99
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028823	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91: Discharge valve, seal kits	1,124.09
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028616	COASTAL CHEVROLET	U93: Brake repair	1,399.58

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FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028610	HUGO'S AUTO DETAILING	Car wash service, October	450.00
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-028178	AMAZON - PUNCHOUT	E91: Laptop, interface	853.57
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-031115	LINDE GAS & EQUIPMENT INC	Welding supplies	513.51
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-033713	RENEWELL FLEET SERVICE LLC	E91: Belt and tensioner	1,079.59
FD-3650	SC-7363 Equipment Maintenance	11/1/2025	SINV-035448	INTERSTATE BATTERIES OF SIERRA MADRE	E392: Batteries	747.74
FD-3650	SC-7363 Equipment Maintenance	11/3/2025	SINV-028195	AMAZON - PUNCHOUT	E92: Flashlight and supplies	136.82
FD-3650	SC-7363 Equipment Maintenance	11/3/2025	SINV-028195	AMAZON - PUNCHOUT	New 91	160.02
FD-3650	SC-7363 Equipment Maintenance	11/4/2025	SINV-028834	PERFORMANCE TRUCK REPAIR INC	E91: Air filter	250.43
FD-3650	SC-7363 Equipment Maintenance	11/4/2025	SINV-029530	AUTOZONE PARTS INC	U93 & E91: Parts	137.61
FD-3650	SC-7363 Equipment Maintenance	11/5/2025	SINV-029281	RENEWELL FLEET SERVICE LLC	E91 & E92: Connectors to test air bag system	308.35
FD-3650	SC-7363 Equipment Maintenance	11/6/2025	SINV-029282	RENEWELL FLEET SERVICE LLC	E91 & E92: Brake valve & sight	258.96
FD-3650	SC-7363 Equipment Maintenance	11/6/2025	SINV-029528	AMSOIL INC	E91, 92, 191, & 192: Oil supplies	1,770.58
FD-3650	SC-7363 Equipment Maintenance	11/11/2025	SINV-033719	SAFETY KLEEN INC	Waste fuel, Sta 92	431.46
FD-3650	SC-7363 Equipment Maintenance	11/12/2025	SINV-033711	KIMBALL MIDWEST CORP	Supplies: cable connectors and hand cleaner	199.91
FD-3650	SC-7363 Equipment Maintenance	11/14/2025	SINV-031466	AMAZON - PUNCHOUT	E92: Flashlight and supplies	11.21
FD-3650	SC-7363 Equipment Maintenance	11/14/2025	SINV-031466	AMAZON - PUNCHOUT	D91: Cargo mat, supplies	282.51
FD-3650	SC-7363 Equipment Maintenance	11/17/2025	SINV-033294	AMAZON CAPITAL SERVICES	D91: Cargo mat, E192 borescope, & supplies	850.82
FD-3650	SC-7363 Equipment Maintenance	11/24/2025	SINV-033739	AMAZON CAPITAL SERVICES	E91 and shop supplies	91.20
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-037679	LARRY'S 8-DAY AUTO PARTS	E192: Radiator cap	12.77
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-037656	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Wiper blades	34.38
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-037654	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Exhaust clamps	83.86
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-037652	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Sensor harness	65.54
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-037639	RENEWELL FLEET SERVICE LLC	E91 & E92: Parts	3,006.41
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-039536	AIR EXCHANGE INC	E192 & E91: Plymovent exhaust adaptor	1,241.31
FD-3650	SC-7363 Equipment Maintenance	12/1/2025	SINV-045658	AMAZON - PUNCHOUT	Supplies, E91 cabin filters	82.63
FD-3650	SC-7363 Equipment Maintenance	12/4/2025	SINV-040942	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Trottle valve	787.49
FD-3650	SC-7363 Equipment Maintenance	12/7/2025	SINV-045656	AMAZON - PUNCHOUT	Supplies, E91 cabin filters	402.44
FD-3650	SC-7363 Equipment Maintenance	12/7/2025	SINV-045656	AMAZON - PUNCHOUT	E91: Special grease	35.98
FD-3650	SC-7363 Equipment Maintenance	12/7/2025	SINV-045654	AMAZON - PUNCHOUT	Shop supplies and USB's E391	153.74
FD-3650	SC-7363 Equipment Maintenance	12/7/2025	SINV-045653	AMAZON - PUNCHOUT	Shop supplies	64.87
FD-3650	SC-7363 Equipment Maintenance	12/8/2025	SINV-041277	SMITTY'S TOWING	U93: Towing	155.00
FD-3650	SC-7363 Equipment Maintenance	12/9/2025	SINV-039552	RENEWELL FLEET SERVICE LLC	E91: Seat belt resistors	113.20
FD-3650	SC-7363 Equipment Maintenance	12/11/2025	SINV-040910	RENEWELL FLEET SERVICE LLC	E91: ABS sensor and repair parts	487.26
FD-3650	SC-7363 Equipment Maintenance	12/15/2025	SINV-040914	RENEWELL FLEET SERVICE LLC	E92: Pump oil	220.68
FD-3650	SC-7363 Equipment Maintenance	12/15/2025	SINV-040939	VELOCITY TRUCK CENTER VENTURA COUNTY	E91 & E92: Oil filters	133.68
FD-3650	SC-7363 Equipment Maintenance	12/15/2025	SINV-042627	AMAZON CAPITAL SERVICES	Tools and supplies	188.95
FD-3650	SC-7363 Equipment Maintenance	12/18/2025	SINV-043524	JOHNSON EQUIPMENT CO	Retrofit D91 into BC93 vehicle	17,891.36
FD-3650	SC-7363 Equipment Maintenance	12/18/2025	SINV-043498	JOHNSON EQUIPMENT CO	Install Starlink, CradlePt and headset system, E91	6,114.27
FD-3650	SC-7363 Equipment Maintenance	12/18/2025	SINV-044082	SM TIRE	E92: Dismount/mount tires (4)	753.49
FD-3650	SC-7363 Equipment Maintenance	12/22/2025	SINV-042653	AMAZON CAPITAL SERVICES	E92: Grease items	217.56
FD-3650	SC-7363 Equipment Maintenance	12/29/2025	SINV-043661	AMAZON CAPITAL SERVICES	Shop supplies, charger adaptor	254.20
FD-3650	SC-7363 Equipment Maintenance	12/31/2025	SINV-044481	EAN SERVICES LLC	J. Moran: rental car, P/U E91	97.86
FD-3650	SC-7363 Equipment Maintenance	12/31/2025	SINV-044481	EAN SERVICES LLC	J. Moran: rental car, dropped off E192	47.67
SC-7363 Equipment Maintenance Total						44,191.17
FD-3650	SC-7400 Medical, Dental and Lab	11/1/2025	SINV-028165	LIFE ASSIST INC	Patient medical supplies	1,088.59
FD-3650	SC-7400 Medical, Dental and Lab	11/4/2025	SINV-031119	AIRGAS WEST	Oxygen refill	372.61
FD-3650	SC-7400 Medical, Dental and Lab	12/1/2025	SINV-036458	LIFE ASSIST INC	Patient medical supplies	10,976.54

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7400 Medical, Dental and Lab	12/31/2025	SINV-044575	LIFE ASSIST INC	Patient medical supplies	2,223.46
SC-7400 Medical, Dental and Lab Total						14,661.20
FD-3650	SC-7450 Office Expense	11/1/2025	SINV-026870	STAPLES - PUNCHOUT	Office supplies - Inv #6046197648	15.40
FD-3650	SC-7450 Office Expense	11/1/2025	SINV-026870	STAPLES - PUNCHOUT	Office supplies - Inv #6046197649	390.21
FD-3650	SC-7450 Office Expense	11/24/2025	SINV-033739	AMAZON CAPITAL SERVICES	Minute book filler paper	33.78
FD-3650	SC-7450 Office Expense	11/25/2025	SINV-035446	STAPLES - PUNCHOUT	Office supplies	114.17
FD-3650	SC-7450 Office Expense	12/25/2025	SINV-043496	STAPLES - PUNCHOUT	Office supplies	245.44
FD-3650	SC-7450 Office Expense	12/31/2025	SINV-043899	IRON MOUNTAIN	Shredding service, bi-monthly fee	137.60
SC-7450 Office Expense Total						936.60
FD-3650	SC-7456 IT Hardware Purchase < \$5K	12/5/2025	SINV-041259	VERIZON WIRELESS	4 replacement 5G iPads	970.96
FD-3650	SC-7456 IT Hardware Purchase < \$5K	12/5/2025	SINV-041259	VERIZON WIRELESS	Mi-fi router (taxes only), A. Nahas	23.25
SC-7456 IT Hardware Purchase < \$5K Total						994.21
FD-3650	SC-7460 Professional & Special Service	11/1/2025	SINV-027975	COLLINGS & ASSOCIATES LLC	Sprinkler plan check (1)	289.00
FD-3650	SC-7460 Professional & Special Service	11/1/2025	SINV-028086	ZWORLD GIS	Mapping services, November	2,280.00
FD-3650	SC-7460 Professional & Special Service	11/1/2025	SINV-027977	FOSTER & FOSTER INC	GASB 75 Disclosure Report, 6/30/25	1,000.00
FD-3650	SC-7460 Professional & Special Service	11/1/2025	SINV-027977	FOSTER & FOSTER INC	GASB 75 Actuarial Report, 6/30/24	4,000.00
FD-3650	SC-7460 Professional & Special Service	11/3/2025	SINV-036512	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	1,225.00
FD-3650	SC-7460 Professional & Special Service	11/4/2025	SINV-028820	CIVIC SOL ACCOUNTING	Workday reports and training support, October 2025	1,006.80
FD-3650	SC-7460 Professional & Special Service	11/5/2025	SINV-028836	PRICE POSTEL & PARMA	Legal services, October 2025	12,096.00
FD-3650	SC-7460 Professional & Special Service	11/14/2025	SINV-031473	SEVILLA PHOTOGRAPHY	Photography services	3,275.00
FD-3650	SC-7460 Professional & Special Service	11/14/2025	SINV-033238	COLLINGS & ASSOCIATES LLC	Sprinkler plan check (1)	289.00
FD-3650	SC-7460 Professional & Special Service	11/18/2025	SINV-032739	PECKHAM & MCKENNEY	Fire Chief executive search services, pmt 1 of 3	9,666.66
FD-3650	SC-7460 Professional & Special Service	11/24/2025	SINV-034582	TEAM SOLUTIONS GROUP	IT support, December 2025	5,100.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-033741	EASTMAN CO	Station fire alarms monitoring, quarterly	450.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-036191	CIVIC SOL ACCOUNTING	Workday reports and training support, November 2025	132.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-036514	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire Chief executive search services, pmt 1 of 3	1,990.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-035414	COLLINGS & ASSOCIATES LLC	Fire alarm plan check (1)	325.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-034331	LIEBERT CASSIDY WHITMORE	Labor attorney fees, October 2025	5,086.50
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-035377	ZWORLD GIS	Mapping services, December	2,280.00
FD-3650	SC-7460 Professional & Special Service	12/1/2025	SINV-040937	UNDERWOOD MANAGEMENT RESOURCES INC	Other projects mgmt - St 92 leak coordination	97.50
FD-3650	SC-7460 Professional & Special Service	12/3/2025	SINV-039926	GOVINVEST INC	Labor costing software, annual fee	5,904.99
FD-3650	SC-7460 Professional & Special Service	12/5/2025	SINV-044263	5 BAR ENGINEERING LLC	LMR project and communication infrastructure management: October - December :	27,896.31
FD-3650	SC-7460 Professional & Special Service	12/7/2025	SINV-044095	ANGEL L ISCOVICH	Medical Services Director, July-Dec 2025	4,250.00
FD-3650	SC-7460 Professional & Special Service	12/9/2025	SINV-038073	PRICE POSTEL & PARMA	Legal services, November 2025	7,724.50
FD-3650	SC-7460 Professional & Special Service	12/16/2025	MPR-002070	California Public Employees Retirement System	CalPERS payroll reporting admin fee, 10/31/25	200.00
FD-3650	SC-7460 Professional & Special Service	12/16/2025	MPR-002071	California Public Employees Retirement System	CalPERS payroll reporting admin fee, 10/15/25	200.00
FD-3650	SC-7460 Professional & Special Service	12/19/2025	SINV-042587	KELLY ANN KAM	EMT instruction: 12/4, 12/9, & 12/19/25	1,920.00
FD-3650	SC-7460 Professional & Special Service	12/23/2025	SINV-043116	LIEBERT CASSIDY WHITMORE	Labor attorney fees, November 2025	2,249.50
FD-3650	SC-7460 Professional & Special Service	12/30/2025	SINV-044064	TEAM SOLUTIONS GROUP	IT support, January 2026	5,100.00
FD-3650	SC-7460 Professional & Special Service	12/31/2025	JE-1072526		December 2025 Sales and Use Tax	5.81
SC-7460 Professional & Special Service Total						106,039.57
FD-3650	SC-7507 ADP Payroll Fees	11/1/2025	JE-1070803		ADP Charges June & July	800.00
FD-3650	SC-7507 ADP Payroll Fees	11/1/2025	MPR-001659	ADP INC	ADP WFN historical access, August	400.00
FD-3650	SC-7507 ADP Payroll Fees	11/1/2025	MPR-001658	ADP INC	ADP WFN historical access, July	400.00

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7507 ADP Payroll Fees	11/1/2025	MPR-001660	ADP INC	ADP WFN historical access, September	400.00
FD-3650	SC-7507 ADP Payroll Fees	11/7/2025	MPR-001661	ADP INC	ADP WFN historical access, October	400.00
FD-3650	SC-7507 ADP Payroll Fees	11/16/2025	SINV-033426	UKG INC	UKG payroll monthly fee, November 2025	1,200.01
FD-3650	SC-7507 ADP Payroll Fees	12/12/2025	MPR-002160	ADP INC	ADP WFN historical access, November	400.00
FD-3650	SC-7507 ADP Payroll Fees	12/16/2025	SINV-040932	UKG INC	UKG payroll monthly fee, December 2025	1,200.01
SC-7507 ADP Payroll Fees Total						5,200.02
FD-3650	SC-7510 Contractual Services	11/1/2025	SINV-029284	TEAM SOLUTIONS GROUP	St 91 server warranty renewal, exp 08-2027	2,750.00
FD-3650	SC-7510 Contractual Services	11/1/2025	SINV-034198	IMAGETREND LLC	ImageTrend, annual fee	746.28
FD-3650	SC-7510 Contractual Services	11/24/2025	SINV-034582	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	1,562.65
FD-3650	SC-7510 Contractual Services	12/2/2025	SINV-041337	VECTOR SOLUTIONS	Crew scheduling software, annual fee	4,510.60
FD-3650	SC-7510 Contractual Services	12/15/2025	SINV-040887	ESRI INC	ESRI GIS mapping program, annual renewal	1,775.00
FD-3650	SC-7510 Contractual Services	12/30/2025	SINV-044064	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	1,562.65
SC-7510 Contractual Services Total						12,907.18
FD-3650	SC-7530 Publications & Legal Notices	12/6/2025	SINV-038494	MONTECITO JOURNAL	Public notice: Ordinance No. 2025-02 Fire Code	6,250.00
FD-3650	SC-7530 Publications & Legal Notices	12/6/2025	SINV-038557	MONTECITO JOURNAL	Public notice (2): Public hearing for Ordinance No. 2025-02	585.00
FD-3650	SC-7530 Publications & Legal Notices	12/6/2025	SINV-038549	MONTECITO JOURNAL	Public notice (2): ITB 2025-02	650.00
SC-7530 Publications & Legal Notices Total						7,485.00
FD-3650	SC-7540 Rents/Leases-Equipment	11/1/2025	SINV-028862	WELLS FARGO VENDOR FIN SERV	Copier lease, November14-December 13, 2025	249.98
FD-3650	SC-7540 Rents/Leases-Equipment	11/11/2025	SINV-031105	COASTAL COPY	Contract base rate 11/13/25-02/12/26	607.61
FD-3650	SC-7540 Rents/Leases-Equipment	11/11/2025	SINV-031105	COASTAL COPY	Contract coverage 8/13/25-11/12/25	71.42
FD-3650	SC-7540 Rents/Leases-Equipment	12/1/2025	SINV-036922	WELLS FARGO VENDOR FIN SERV	Copier lease, December 14, 2025 - January 13, 2026	249.98
FD-3650	SC-7540 Rents/Leases-Equipment	12/30/2025	SINV-044577	WELLS FARGO VENDOR FIN SERV	Copier lease, January 14, 2026 - February 13, 2026	249.98
SC-7540 Rents/Leases-Equipment Total						1,428.97
FD-3650	SC-7650 Special Departmental Expense	11/1/2025	SINV-033082	US BANK CORPORATE PAYMENT SYSTEM	US Bank CalCard Statement for 9/22/25	22,622.72
FD-3650	SC-7650 Special Departmental Expense	11/5/2025	SINV-028841	SANTA BARBARA TROPHY	Frame plate inscription (2)	52.44
FD-3650	SC-7650 Special Departmental Expense	12/2/2025	SINV-036193	SPARK CREATIVE EVENTS	Raising Our Light	3,948.00
FD-3650	SC-7650 Special Departmental Expense	12/22/2025	SINV-042440	US BANK CORPORATE PAYMENT SYSTEM	US Bank CalCard Statement for 10/22/25	17,426.08
SC-7650 Special Departmental Expense Total						44,049.24
FD-3650	SC-7671 Special Projects	11/1/2025	SINV-028171	BOONE PRINTING & GRAPHICS	Graphic design for Ready, Set, Go document	1,900.00
SC-7671 Special Projects Total						1,900.00
FD-3650	SC-7730 Transportation and Travel	11/21/2025	MPR-001515	BRANDON BENNEWATE	B. Bennewate Reimbursement: K9 Medic Course	631.22
FD-3650	SC-7730 Transportation and Travel	12/31/2025	JE-1073647		Reverse Manual Accrual FIN JE-0285026	6,500.00
SC-7730 Transportation and Travel Total						7,131.22
FD-3650	SC-7731 Gasoline-Oil-Fuel	11/1/2025	SINV-028885	FUEL SMART	Gasoline charges, October	1,201.25
FD-3650	SC-7731 Gasoline-Oil-Fuel	11/10/2025	SINV-031111	MCCORMIX CORPORATION	Diesel fuel, 11/10/25	3,108.76
FD-3650	SC-7731 Gasoline-Oil-Fuel	12/4/2025	SINV-039541	MCCORMIX CORPORATION	Diesel fuel, 12/04/25	2,102.27
FD-3650	SC-7731 Gasoline-Oil-Fuel	12/23/2025	SINV-043900	MCCORMIX CORPORATION	Diesel fuel, 12/23/25	794.11
FD-3650	SC-7731 Gasoline-Oil-Fuel	12/31/2025	SINV-044132	MCCORMIX CORPORATION	Diesel fuel, 12/31/25	2,652.01
FD-3650	SC-7731 Gasoline-Oil-Fuel	12/31/2025	JE-1073647		Reverse Manual Accrual FIN JE-0285026	2,115.00
SC-7731 Gasoline-Oil-Fuel Total						11,973.40

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7732 Training	11/1/2025	SINV-026737	HELPING HAND HEALTH EDUCATION LLC	CPR training instructor annual fee	100.00
FD-3650	SC-7732 Training	11/1/2025	SINV-022473	SANTA BARBARA COUNTY EDUCATION	School Safety Symposium: S. Davis	65.00
FD-3650	SC-7732 Training	11/1/2025	SINV-028174	EAN SERVICES LLC	C. Godlis: rental car for CSDA Board Secretary Conference	189.15
FD-3650	SC-7732 Training	11/6/2025	MPR-001316	EVAN SKEI	E. Skei Reimbursement: Public Safety Support Conference	1,992.85
FD-3650	SC-7732 Training	11/18/2025	SINV-033249	HELPING HAND HEALTH EDUCATION LLC	BLS recertification cards (12)	180.00
FD-3650	SC-7732 Training	11/21/2025	MPR-001516	TREVOR OAKLEY	T. Oakley Reimbursement: Company Officer 2B	771.00
FD-3650	SC-7732 Training	11/21/2025	MPR-001517	JUSTIN PICKENS	J. Pickens Reimbursement: Red Helmet Training	651.62
FD-3650	SC-7732 Training	12/1/2025	MPR-002037	STEPHEN COCHRAN	S. Cochran Reimbursement: Company Officer 2D	1,793.68
FD-3650	SC-7732 Training	12/12/2025	MPR-001771	AARON BRINER	A. Briner Reimb: Columbia Southern FIR 5302, EMG 6305	2,028.60
FD-3650	SC-7732 Training	12/12/2025	MPR-001756	LUCAS GRANT	L. Grant Reimb: Columbia Southern FIR 4302	807.20
FD-3650	SC-7732 Training	12/12/2025	SINV-042096	ALLSTAR FIRE EQUIPMENT INC	Liquid smoke for training	771.69
FD-3650	SC-7732 Training	12/15/2025	SINV-041511	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification fee, Reeves	75.00
FD-3650	SC-7732 Training	12/23/2025	MPR-002038	BRADEN MACY	B. Macy Reimbursement: FF2 Testing	148.00
FD-3650	SC-7732 Training	12/23/2025	MPR-002036	CARLOS LUNA	C. Luna Reimbursement: FF1 & FF2 Testing	298.00
FD-3650	SC-7732 Training	12/28/2025	MPR-002102	STEPHEN COCHRAN	S. Cochran Reimbursement: Company Officer 2E	565.00
SC-7732 Training Total						10,436.79
FD-3650	SC-7760 Utilities	11/1/2025	SINV-028830	MONTECITO WATER DISTRICT	Water service, Sta. 92	406.95
FD-3650	SC-7760 Utilities	11/1/2025	SINV-028828	MONTECITO WATER DISTRICT	Water service, Sta. 91	481.59
FD-3650	SC-7760 Utilities	11/5/2025	SINV-029867	THE GAS COMPANY	Gas service, Sta 91 - 11/03/25	113.28
FD-3650	SC-7760 Utilities	11/6/2025	SINV-031086	THE GAS COMPANY	Gas service, Sta 92 - 11/04/25	115.69
FD-3650	SC-7760 Utilities	11/7/2025	SINV-031081	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	3,063.63
FD-3650	SC-7760 Utilities	12/1/2025	SINV-036676	MONTECITO WATER DISTRICT	Water service, Sta. 92	406.95
FD-3650	SC-7760 Utilities	12/1/2025	SINV-036675	MONTECITO WATER DISTRICT	Water service, Sta. 91	431.83
FD-3650	SC-7760 Utilities	12/8/2025	SINV-039554	THE GAS COMPANY	Gas service, Sta 91 - 12/04/25	177.52
FD-3650	SC-7760 Utilities	12/9/2025	SINV-039556	THE GAS COMPANY	Gas service, Sta 92 - 12/05/25	230.97
FD-3650	SC-7760 Utilities	12/10/2025	SINV-040926	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	2,930.01
FD-3650	SC-7760 Utilities	12/31/2025	SINV-044597	MONTECITO WATER DISTRICT	Water service, Sta. 91	419.39
FD-3650	SC-7760 Utilities	12/31/2025	SINV-044599	MONTECITO WATER DISTRICT	Water service, Sta. 92	444.27
SC-7760 Utilities Total						9,222.08
FD-3650	SC-8200 Structures&Struct Improvements	11/1/2025	SINV-027894	PUEBLO CONSTRUCTION INC	Sta 92 Carport/Gate: Contractor, September 2025	86,087.19
FD-3650	SC-8200 Structures&Struct Improvements	11/1/2025	SINV-028104	PACIFIC MATERIALS LAB INC	Sta 92 Carport/Gate: Field welding inspection, 7/15/25	1,016.00
FD-3650	SC-8200 Structures&Struct Improvements	11/1/2025	SINV-031101	UNDERWOOD MANAGEMENT RESOURCES INC	Sta 92 Carport/Gate: Project mgmt, October 2025	1,053.00
FD-3650	SC-8200 Structures&Struct Improvements	12/1/2025	SINV-040934	UNDERWOOD MANAGEMENT RESOURCES INC	Sta 92 Carport/Gate: Project mgmt, November 2025	1,306.50
FD-3650	SC-8200 Structures&Struct Improvements	12/5/2025	SINV-040906	PACIFIC ARC INC ARCHITECTS	Generator, St 91: Architectural svc, 11/5-12/5/25	1,750.00
SC-8200 Structures&Struct Improvements Total						91,212.69
FD-3650	SC-8300 Equipment	11/1/2025	SINV-026568	RIVIERA CONSTRUCTION GROUP	Generator, Sta 91: Contractor, Oct 31, 2025	47,757.01
FD-3650	SC-8300 Equipment	11/1/2025	SINV-031100	UNDERWOOD MANAGEMENT RESOURCES INC	LMR Comm: Project mgmt, October 2025	156.00
FD-3650	SC-8300 Equipment	11/1/2025	SINV-031097	UNDERWOOD MANAGEMENT RESOURCES INC	Generators, Sta 91/92: Project mgmt, October 2025	3,316.15
FD-3650	SC-8300 Equipment	11/1/2025	SINV-033261	PAULETTO ELECTRIC	Generator, Sta 92: Electrical connections & replacement of ATS	9,700.00
FD-3650	SC-8300 Equipment	11/1/2025	SINV-036135	KENNEY CONSTRUCTION	LMR Project: Shepard Mesa concrete pad	1,285.15
FD-3650	SC-8300 Equipment	12/1/2025	SINV-040933	UNDERWOOD MANAGEMENT RESOURCES INC	Generators, Sta 91/92: Project mgmt, November 2025	1,930.50
FD-3650	SC-8300 Equipment	12/17/2025	SINV-042615	MARBORG INDUSTRIES	LMR Project: Restroom for welding contractor, Shepard Mesa water tower	145.66
FD-3650	SC-8300 Equipment	12/22/2025	SINV-043563	ASHLEY & VANCE ENGINEERING INC	Generator, St 92: revised plans for slab and footing repair	560.00
FD-3650	SC-8300 Equipment	12/23/2025	SINV-043055	ASHLEY & VANCE ENGINEERING INC	LMR Project: Structural plan revision for radio antenna mounting bracket, Shepard	546.25
SC-8300 Equipment Total						65,396.72

Montecito Fire Protection District

Expenditure Transactions

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650 Montecito Fire Protection Dist Total						4,439,102.79
FD-3652	SC-8300 Equipment	12/18/2025	SINV-043597	JOHNSON EQUIPMENT CO	New D91 vehicle: radios, lights, sirens upfitting	25,445.10
SC-8300 Equipment Total						25,445.10
FD-3652 Montecito Fire Cap Outlay Res Total						25,445.10
Grand Total						4,464,547.89

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	12/31/2024 Year-To-Date Actual	12/31/2025 Year-To-Date Actual
Revenues		
RC-3010 Property Tax-Current Secured	12,626,306.74	13,119,966.83
RC-3011 Property Tax-Unitary	1.70	1,271.22
RC-3015 PT PY Corr/Escapes Secured	38,538.25	33,899.67
RC-3020 Property Tax-Current Unsecd	818,057.14	839,838.29
RC-3023 PT PY Corr/Escapes Unsecured	13,375.88	1,927.39
RC-3040 Property Tax-Prior Secured	1,817.85	1,069.98
RC-3050 Property Tax-Prior Unsecured	9,986.53	12,427.58
RC-3054 Supplemental Pty Tax-Current	66,906.27	63,785.60
RC-3056 Supplemental Pty Tax-Prior	418.06	5,108.02
6000:Taxes	13,575,408.42	14,079,294.58
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	1,822.97	5.67
6050:Fines, Forfeitures, and Penalties	1,822.97	5.67
RC-3380 Interest Income	144,514.78	190,935.90
RC-3409 Other Rental of Bldgs and Land	-	-
6150:Use of Money and Property	144,514.78	190,935.90
RC-3750 State-Emergency Assistance	(230,201.00)	96,500.31
RC-4220 Homeowners Property Tax Relief	38,069.93	37,889.90
6200:Intergovernmental Revenue-State	(192,131.07)	134,390.21
RC-4476 Federal Emergency Assistance	298,744.23	475,839.38
RC-4610 Federal Aid for Disaster	(507,366.00)	489,505.17
6210:Intergovernmental Revenue-Federal	(208,621.77)	965,344.55
RC-5105 Reimb for District Services	-	180,077.49
6300:Charges for Services	-	180,077.49
RC-5768 Safety Member Reimbursement	18,165.63	92,698.76
RC-5895 Other-Donations	-	1,050.00
RC-5909 Other Miscellaneous Revenue	(2,300.00)	4,089.12
6350:Miscellaneous Revenue	15,865.63	97,837.88
Total Revenues	13,336,858.96	15,647,886.28
Expenditures		
SC-6100 Regular Salaries	5,300,301.73	4,715,151.75

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	12/31/2024 Year-To-Date Actual	12/31/2025 Year-To-Date Actual
SC-6300 Overtime	966,372.93	589,620.84
SC-6301 Overtime - Reimbursable	1,332,044.90	1,468,904.25
SC-6400 Retirement Contribution	1,663,328.62	2,287,126.14
SC-6450 Supp Retirement Contribution	1,750,000.00	-
SC-6475 Retiree Medical OPEB	250,000.00	-
SC-6550 FICA/Medicare	110,092.83	95,573.29
SC-6600 Health Insurance Contrib	1,308,891.60	1,542,925.40
SC-6700 Unemployment Ins Contribution	246.40	99.93
SC-6900 Workers Compensation	496,534.52	798,079.91
7010:Salaries and Employee Benefits	13,177,813.53	11,497,481.51
SC-7030 Clothing and Personal	3,192.20	11,795.50
SC-7050 Communications	56,235.87	71,800.23
SC-7060 Food	1,904.41	137.05
SC-7070 Household Supplies	18,598.31	13,044.71
SC-7090 Insurance	150,895.00	154,991.00
SC-7120 Equipment Maintenance	22,636.74	18,415.63
SC-7121 Operating Supplies	-	8,716.23
SC-7200 Structure & Ground Maintenance	27,871.79	77,740.47
SC-7205 Fire Defense Zone	226,654.72	208,510.83
SC-7322 Consulting & Mgmt Fees	-	-
SC-7324 Audit and Accounting Fees	19,916.00	16,817.52
SC-7325 Other Professional Services	-	-
SC-7348 Instruments & Equip. < \$5000	3,182.92	11,656.55
SC-7363 Equipment Maintenance	46,419.33	84,785.77
SC-7400 Medical, Dental and Lab	35,467.84	30,714.35
SC-7430 Memberships	12,053.00	11,412.00
SC-7450 Office Expense	4,292.67	10,989.11
SC-7456 IT Hardware Purchase < \$5K	16,562.64	994.21
SC-7460 Professional & Special Service	170,684.38	269,913.87
SC-7507 ADP Payroll Fees	5,776.79	10,225.06
SC-7510 Contractual Services	90,446.92	62,617.94
SC-7530 Publications & Legal Notices	1,489.82	9,414.14
SC-7540 Rents/Leases-Equipment	2,608.72	6,267.85
SC-7546 Administrative Expense	-	-
SC-7580 Rents/Leases-Structure	5,169.12	7,878.78
SC-7630 Small Tools & Instruments	2,208.35	-
SC-7650 Special Departmental Expense	51,077.02	115,577.51
SC-7671 Special Projects	6,461.20	1,900.00

**Montecito Fire Protection District
Financial Trend - 2 Years**

Fund 3650: General Fund

As of: 12/31/2025

Ledger Account	12/31/2024 Year-To-Date Actual	12/31/2025 Year-To-Date Actual
SC-7730 Transportation and Travel	38,431.34	25,660.07
SC-7731 Gasoline-Oil-Fuel	32,032.75	24,224.95
SC-7732 Training	25,430.08	23,273.13
SC-7760 Utilities	43,800.97	43,387.95
7020:Services and Supplies	1,121,500.90	1,332,862.41
SC-7830 Interest Expense	42,166.67	31,897.72
7045:Other Charges	42,166.67	31,897.72
SC-8200 Structures&Struct Improvements	-	157,670.33
7073:Structures&Struct Improvements	-	157,670.33
SC-8300 Equipment	36,736.16	231,248.63
7074:Equipment	36,736.16	231,248.63
Total Expenditures	14,378,217.26	13,251,160.60
Other Financing Sources & Uses		
SC-7901 Oper Trf (Out)	-	-
SC-7910 Long Term Debt Princ Repayment	-	-
7095:Other Financing Uses	-	-
Total Other Financing Sources & Uses	-	-
Changes to Fund Balances		
AP-9601 Residual Fund Balance-Inc/Dec	-	-
5026:Decrease to Fund Balance - Residual	-	-
AP-9601 Residual Fund Balance-Inc/Dec	-	-
5027:Increase to Fund Balance - Residual	-	-
Total Changes to Fund Balance	-	-
Net Financial Impact	(1,041,358.30)	2,396,725.68

**Montecito Fire Department
Mutual Aid Billing Detail FY 2025-26**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Billing	Date Received	Amount Received
Bear Gulch, WA-OLF-000178	08/12-08/31/25	F-20251057-MTO	10/27/25	USFS	380,527.66	01/12/26	380,527.66
Dillon, CA-SRF-000715	08/30-09/07/25	F-20251246-MTO	11/10/25	USFS	132,211.98	01/09/26	132,211.98
Emigrant, OR-WIF-250322	09/11-09/21/25	F-20251583-MTO	11/21/25	USFS	29,726.23		
Garnet, CA-SNF-001684	09/02-10/10/25	F-20251528-MTO	11/16/25	USFS	219,048.44	01/05/26	219,048.44
Gifford, CA-LPF-002181	08/01-09/03/25	F-20250850-MTO	10/17/25	USFS	667,634.99	01/15/26	667,634.99
Green, CA-SHF-000560	07/18-07/29/25	F-20250371-MTO	10/13/25	USFS	55,705.78	12/04/25	55,705.78
Madre, CA-LPF-001817	07/03-07/18/25	F-20250126-MTO	08/13/25	USFS	328,066.55	10/21/25	328,066.55
Nenana Ridge Complex, AK-FAS-511903	07/04-07/23/25	F-20250307-MTO	10/07/25	USFS	92,066.82	12/04/25	92,066.82
Nenana Ridge Complex, AK-FAS-511903 (EC)	07/04-07/23/25			USFS	2,486.50		
Peak Fire, CA-SHF-000942	08/31-09/05/25	F-20251006-MTO	10/21/25	USFS	26,852.34		
Pickett Fire, CA-LNU-015521	08/24-08/30/25	U-20251291-MTO	10/23/25	CalOES	90,705.80	12/22/25	90,705.80
					\$ 2,025,033.09		\$ 1,965,968.02

Agenda

Item #3

**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)
December 2024	14,728,804.91	250,000.00	(307,718.18)	5,316.74	14,665,769.99	-2.13%	-2.11%
January 2025	14,665,769.99	-	194,684.62	5,156.78	14,855,297.83	1.29%	1.33%
February 2025	14,855,297.83	-	192,138.64	5,202.94	15,042,233.53	1.26%	0.43%
March 2025	15,042,233.53	-	(199,886.39)	5,248.07	14,837,099.07	-1.36%	1.17%
April 2025	14,837,099.07	-	28,583.45	5,209.58	14,860,472.94	0.16%	0.03%
May 2025	14,860,472.94	-	183,579.84	5,213.88	15,038,838.90	1.20%	-0.02%
June 2025	15,038,838.90	100,000.00	369,350.68	5,277.80	15,502,911.78	2.42%	3.81%
July 2025	15,502,911.78	-	37,499.92	5,347.16	15,535,064.54	0.21%	3.87%
August 2025	15,535,064.54	-	242,057.06	5,398.22	15,771,723.38	1.52%	4.21%
September 2025	15,771,723.38	-	262,489.85	5,455.28	16,028,757.95	1.63%	3.39%
October 2025	16,028,757.95	-	156,625.46	5,514.85	16,179,868.56	0.94%	4.15%
November 2025	16,179,868.56	-	86,356.66	5,551.50	16,260,673.72	0.50%	3.10%
Total		350,000.00	1,245,761.61	63,892.80			

Total Contributions to the Plan = \$ 8,726,000

Total OPEB Liability at 6/30/2024 = \$ 18,762,145
 PARS OPEB balance at 6/30/2024 = 13,994,609
Implicit subsidy \$2,607,588 is not included in total liability

Net OPEB Liability at 6/30/2024 = \$ 4,767,536

Funded status = 74.6%

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
December 2024	7,012,103.91	1,750,000.00	(152,665.41)	2,531.15	8,606,907.35	-2.21%	-2.20%
January 2025	8,606,907.35	-	114,756.91	3,040.88	8,718,623.38	1.30%	1.55%
February 2025	8,718,623.38	-	115,078.07	3,068.14	8,830,633.31	1.28%	0.98%
March 2025	8,830,633.31	-	(115,810.32)	3,095.43	8,711,727.56	-1.35%	1.22%
April 2025	8,711,727.56	-	16,728.41	3,065.30	8,725,390.67	0.16%	0.08%
May 2025	8,725,390.67	-	107,176.62	3,067.81	8,829,499.48	1.19%	-0.01%
June 2025	8,829,499.48	400,000.00	218,144.93	3,100.82	9,444,543.59	2.44%	3.82%
July 2025	9,444,543.59	-	22,542.20	3,297.46	9,463,788.33	0.20%	3.88%
August 2025	9,463,788.33	-	146,747.02	3,288.37	9,607,246.98	1.52%	4.28%
September 2025	9,607,246.98	-	159,743.37	3,322.96	9,763,667.39	1.63%	3.38%
October 2025	9,763,667.39	-	95,317.99	3,359.19	9,855,626.19	0.94%	4.14%
November 2025	9,855,626.19	-	52,231.12	3,381.48	9,904,475.83	0.50%	3.09%
Total		2,150,000.00	779,990.91	37,618.99			

Total Contributions to the Plan = \$ 7,750,000

Total Accrued Pension Liability at 6/30/2024 = \$ 139,745,400
 CalPERS total assets at 6/30/2024 = 116,567,302

Net Pension Liability at 6/30/2024 = \$ 23,178,098

*Funded status = 83.4%

*The PARS pension trust balance at 6/30/24 was \$6,662,602. When combined with CalPERS assets, total assets equal \$123,229,904, or a pension funded status of 88.2%.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
 10/1/2025 to 10/31/2025

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

Account Summary

Source	Balance as of 10/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 10/31/2025
OPEB	\$16,028,757.95	\$0.00	\$156,625.46	\$5,514.85	\$0.00	\$0.00	\$16,179,868.56
PENSION	\$9,763,667.39	\$0.00	\$95,317.99	\$3,359.19	\$0.00	\$0.00	\$9,855,626.19
Totals	\$25,792,425.34	\$0.00	\$251,943.45	\$8,874.04	\$0.00	\$0.00	\$26,035,494.75

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 - Strategic Blend. 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 - Strategic Blend. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.98%	4.26%	10.09%	10.11%	4.89%	6.00%	1/19/2010
PENSION	0.98%	4.25%	10.24%	10.17%	4.92%	-	6/29/2017

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

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
11/1/2025 to 11/30/2025

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

Account Summary

Source	Balance as of 11/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 11/30/2025
OPEB	\$16,179,868.56	\$0.00	\$86,356.66	\$5,551.50	\$0.00	\$0.00	\$16,260,673.72
PENSION	\$9,855,626.19	\$0.00	\$52,231.12	\$3,381.48	\$0.00	\$0.00	\$9,904,475.83
Totals	\$26,035,494.75	\$0.00	\$138,587.78	\$8,932.98	\$0.00	\$0.00	\$26,165,149.55

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 - Strategic Blend. 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 - Strategic Blend. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.53%	3.20%	8.27%	8.86%	3.99%	6.05%	1/19/2010
PENSION	0.53%	3.20%	8.42%	8.92%	4.02%	-	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 #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: January 20, 2026
Topic: Proposed Budget Amendment for Fiscal Year 2025-26

Summary

The proposed budget amendment is presented to the Board in order to reflect anticipated changes of revenues and expenditures to the General Fund for fiscal year 2025-26. The proposed amendment would increase revenues by \$260,000, decrease expenditures by \$120,000, and increase the unassigned fund balance by the net amount of \$380,000.

For Fund 3652, the proposed amendment would increase expenditures by \$18,000. There are no proposed changes to Fund 3653.

Discussion

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

	ADOPTED BUDGET	PROPOSED ADJUSTMENT	AMENDED BUDGET
Property taxes	26,205,000	-0-	26,205,000
Other revenue	<u>2,606,000</u>	<u>260,000</u>	<u>2,866,000</u>
Total Revenue	28,811,000	260,000	29,071,000
Salaries and benefits	24,590,000	-0-	24,590,000
Services and supplies	3,186,000	(185,000)	3,001,000
Other charges	64,000	-0-	64,000
Capital assets	1,139,000	65,000	1,204,000
Transfers/LT debt payments	<u>1,595,000</u>	<u>-0-</u>	<u>1,595,000</u>
Total Expenses	30,574,000	<u>(120,000)</u>	30,454,000
Use/(add) of carryover funds¹	<u>1,763,000</u>	<u>(380,000)</u>	<u>1,383,000</u>
Net financial impact	-0-	-0-	-0-
Total fund balance at Year-End	11,832,962	380,000	12,212,962

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.

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

Conclusion

The Finance Committee has the option to make recommendations to:

- a. Recommend that the Board approve Resolution 2026-01 as presented.
- b. Recommend that the Board amend, modify or reject the above option.

Attachments

1. Proposed Budget Amendment Detail
2. Resolution 2026-01, Amending the Final Budget for FY 2025-26
3. Proposed Amended Budget Financials for All Funds

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

**Budget Amendment Detail
January 20, 2026**

FUND 3650 - GENERAL FUND

REVENUES

Line Item	Description	Budget Action	\$ Change
1 3750	State-Emergency Assistance	Decrease budgeted revenues by \$900,000 and reclassify the amount to federal fire mutual aid assignments (to Line 4476).	(900,000)
2 4476	Federal-Emergency Assistance	Increase budgeted revenues by \$900,000 for unanticipated federal fire mutual aid assignments (from Line 3750).	900,000
3 5105	Reimb for District Services	Establish budgeted revenue of \$180,000 to recognize cost-share reimbursement from the Carpinteria-Summerland Fire District for the LMR Communications project.	180,000
4 5768	Safety Member Reimbursement	Increase budgeted revenues by \$30,000 due to unanticipated revenue from the District's worker's compensation insurance administrator for long-term employee outages.	30,000
5 5895	Other-Donation	Establish budgeted revenue of \$50,000 to recognize a community member's donation, made through One805, for the purchase of a new cardiac monitor for EMS response.	50,000
Total Revenue Increase			\$ 260,000

EXPENDITURES

Line Item	Description	Budget Action	\$ Change
6 7121	Operating Supplies	Establish appropriations of \$20,000 for emergency response supplies (sand and sandbags).	20,000
7 7205	Fire Defense Zone (Hazard Mitigation)	Decrease appropriations by \$205,000 due to grant funding received by the Fire Safe Council to cover the District's Neighborhood Chipping and Grazing projects.	(205,000)
8 8300	Equipment	Increase appropriations by \$65,000 for the purchase of a new cardiac monitor for EMS response. (Expense partially offset using the \$50,000 donation in Revenue Line 5895.)	65,000
Total Expenditures Increase			\$ (120,000)

Net Financial Impact Change \$ 380,000

FUND 3652 - CAPITAL RESERVES

EXPENDITURES

Line Item	Description	Budget Action	\$ Change
9 8300	Equipment	Increase appropriations by \$18,000 for costs incurred to transition the Division Chief vehicle to the Fire Marshal vehicle. The service life of the vehicle has been extended.	18,000
Total Expenditures Increase			\$ 18,000

Decrease to Assigned Fund Balance \$ (18,000)

RESOLUTION NO. 2026-01

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2025-26**

WHEREAS, a final budget for the District for Fiscal Year 2025-26 was adopted by the Board on September 22, 2025; and

WHEREAS, the District has received unanticipated revenues from a community member donation and other revenue in the current fiscal year; and

WHEREAS, the following account needs to be adjusted to accommodate changes in operating expenses:

<u>Fund 3650 – General Fund</u>	
Operating Supplies (7121)	\$ 20,000
Fire Defense Zone (7205)	(205,000)
Equipment (8300)	<u>65,000</u>
	\$ (120,000)
<u>Fund 3652 – Capital Reserves</u>	
Equipment (8300)	<u>18,000</u>
	\$ 18,000

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

That the following revised budget be adopted for the Fiscal Year 2025-26:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 24,590,000
Services & Supplies	3,001,000
Other Charges	64,000
Capital Assets	1,204,000
Other Financing Uses	<u>1,595,000</u>
	\$ 30,454,000
<u>Fund 3652 – Capital Reserves</u>	
Capital Assets	<u>\$ 972,000</u>
	\$ 972,000

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District
this 26th day of January, 2026 by the following vote:

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
Proposed Amended Budget for Fiscal Year 2025-26

FUND 3650 - GENERAL FUND

		Adopted Budget	Adjustment	Amended Budget	
REVENUES					
Property Taxes					
3010	Property Tax - Secured	\$ 24,495,000	\$ -	\$ 24,495,000	
3011	Property Tax - Unitary	251,000	-	251,000	
3015	Property Tax - Escapes Secured	31,000	-	31,000	
3020	Property Tax - Unsecured	809,000	-	809,000	
3023	Property Tax - PY Corrections/Escapes	31,000	-	31,000	
3050	Property Tax - Prior Unsecured	18,000	-	18,000	
3054	Supplemental Property Tax - Current	570,000	-	570,000	
	Total Taxes Revenue	26,205,000	-	26,205,000	
Use of Money and Property					
3380	Interest Income	372,000	-	372,000	
3409	Rental Property Income	69,000	-	69,000	
	Total Use of Money and Property	441,000	-	441,000	
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmts)	1,000,000	(900,000)	100,000	1
4220	Homeowners Property Tax Relief	77,000	-	77,000	
	Total Intergovernmental Revenue - State	1,077,000	(900,000)	177,000	
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmts)	1,000,000	900,000	1,900,000	2
	Total Intergovernmental Revenue - Federal	1,000,000	900,000	1,900,000	
Charges for Services					
5105	Reimbursement for District Services	-	180,000	180,000	3
	Total Charges for Services	-	180,000	180,000	
Miscellaneous Revenue					
5768	Safety Member Reimbursement	75,000	30,000	105,000	4
5780	Insurance Proceeds	-	-	-	
5894	Other - Payment for Damages	-	-	-	
5895	Other - Donations	-	50,000	50,000	5
5909	Other - Miscellaneous Revenue	13,000	-	13,000	
	Total Miscellaneous Revenue	88,000	80,000	168,000	
	TOTAL REVENUES	28,811,000	260,000	29,071,000	

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2025-26

FUND 3650 - GENERAL FUND

		Adopted Budget	Adjustment	Amended Budget
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	\$ 10,630,000	\$ -	\$ 10,630,000
6300	Overtime	1,700,000	-	1,700,000
6301	Overtime - Fire Reimbursable	1,500,000	-	1,500,000
6400	Retirement Contributions	3,465,000	-	3,465,000
6450	Supp Retirement Contribution (UAL)	3,000,000	-	3,000,000
6475	Retiree Medical OPEB	500,000	-	500,000
6550	FICA/Medicare	208,000	-	208,000
6600	Insurance Contributions	2,776,000	-	2,776,000
6700	Unemployment Insurance	6,000	-	6,000
6900	Workers Compensation Insurance	805,000	-	805,000
Total Salaries & Employee Benefits		24,590,000	-	24,590,000
Services & Supplies				
7030	Clothing and PPE	146,000	-	146,000
7050	Communications	144,000	-	144,000
7060	Food	4,500	-	4,500
7070	Household Supplies	50,000	-	50,000
7090	Insurance: Liability/Auto/Prop.	155,000	-	155,000
7120	Equipment Maintenance (Operations)	58,000	-	58,000
7121	Operating Supplies	-	20,000	20,000
7200	Structure and Grounds Maintenance	112,500	-	112,500
7205	Fire Defense Zone (Hazard Mitigation)	704,000	(205,000)	499,000
7322	Consulting and Management Fees	4,500	-	4,500
7325	Other Professional Services (RFCC)	200,000	-	200,000
7324	Audit and Accounting Fees	45,000	-	45,000
7348	Instruments & Equipment	43,000	-	43,000
7363	Equipment Maintenance (Vehicles)	140,000	-	140,000
7400	Medical & First Aid Supplies	47,000	-	47,000
7430	Memberships	16,000	-	16,000
7450	Office Expense	28,000	-	28,000
7456	IT Hardware < \$5,000	38,000	-	38,000
7460	Professional and Special Services	457,000	-	457,000
7507	Payroll Fees	15,000	-	15,000
7510	Contractual Services	150,000	-	150,000
7530	Publications & Legal Notices	6,000	-	6,000
7540	Rents & Leases - Equipment	5,500	-	5,500
7546	Administrative Tax Expense	195,000	-	195,000
7580	Rents & Leases - Structure (Gibraltar)	12,500	-	12,500
7630	Small Tools & Instruments	25,500	-	25,500
7650	Special District Expense	45,000	-	45,000
7671	Special Projects	20,000	-	20,000

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2025-26**

FUND 3650 - GENERAL FUND

		Adopted Budget	Adjustment	Amended Budget
7730	Transportation and Travel	65,000	-	65,000
7731	Gasoline/Oil/Fuel	80,000	-	80,000
7732	Training	99,000	-	99,000
7760	Utilities	75,000	-	75,000
Total Services & Supplies		3,186,000	(185,000)	3,001,000
Other Charges				
7830	Interest Expense (POB)	64,000	-	64,000
Total Other Charges		64,000	-	64,000
Capital Assets				
8200	Structures & Improvements	232,000	-	232,000
8300	Equipment	907,000	65,000	972,000
Total Capital Assets		1,139,000	65,000	1,204,000
TOTAL EXPENDITURES		28,979,000	(120,000)	28,859,000
Other Financing Uses				
Financing Uses				
7901	Transfer To Capital Reserves Fund (3652)	400,000	-	400,000
7910	Long Term Debt Principal Repayment (POB)	1,195,000	-	1,195,000
TOTAL FINANCING USES		1,595,000	-	1,595,000
Decreases to Residual Fund Balance				
9601	Residual Funds Balance	1,763,000	(380,000)	1,383,000
Decrease to Residual Fund Balance		1,763,000	(380,000)	1,383,000
Net Financial Impact		\$ -	\$ -	\$ -

8

Fund 3650 Fund Balance Detail (estimate at June 30, 2026)

*Reserves: Economic Uncertainties	\$ 5,580,000	\$ -	\$ 5,580,000
*Reserves: Catastrophic	3,605,000	-	3,605,000
Fund Balance - Unrestricted Residual	2,647,962	380,000	3,027,962
Projected Fund Balance at Year End	\$ 11,832,962	\$ 380,000	\$ 12,212,962

*Reserve levels are established by the Board-adopted Financial Policies and Capitol PFG recommendations.

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2025-26**

FUND 3652 - CAPITAL OUTLAY RESERVES	Adopted		Adopted
	Budget	Adjustment	Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 90,000	\$ -	\$ 90,000
Total Use of Money and Property	<u>90,000</u>	<u>-</u>	<u>90,000</u>
Other Financing Sources			
5910 Transfer from General Fund (3650)	400,000	-	400,000
Total Other Financing Sources	<u>400,000</u>	<u>-</u>	<u>400,000</u>
TOTAL REVENUES	<u>490,000</u>	<u>-</u>	<u>490,000</u>
EXPENDITURES			
Capital Assets			
8300 Equipment			
Squad 91 (carryover)	\$ 375,000	\$ -	\$ 375,000
Battalion 94 Command Vehicle	181,000	-	181,000
Division 91 Vehicle (carryover)	50,000	-	50,000
Battalion 93 upfit	-	18,000	18,000
Total Capital Assets	<u>606,000</u>	<u>18,000</u>	<u>624,000</u>
TOTAL EXPENDITURES	<u>606,000</u>	<u>18,000</u>	<u>624,000</u>
Changes to Assigned Fund Balance			
9901 Purpose of Fund	116,000	18,000	134,000
Changes to Assigned Fund Balance	<u>116,000</u>	<u>18,000</u>	<u>134,000</u>
TOTAL CHANGES TO FUND BALANCES	<u>116,000</u>	<u>18,000</u>	<u>134,000</u>
Net Financial Impact	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund 3652 Fund Balance Detail			
Fund Balance - Assigned	\$ 3,528,045	\$ -	\$ 3,528,045
Fund Balance - Assigned for FY	<u>(116,000)</u>	<u>(18,000)</u>	<u>(134,000)</u>
Projected Fund Balance at Year End	<u>\$ 3,412,045</u>	<u>\$ (18,000)</u>	<u>\$ 3,394,045</u>

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2025-26

FUND 3653 - LAND & BUILDING

	Adopted Budget	Adjustment	Adopted Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 150,000	\$ -	\$ 150,000
Total Use of Money and Property	150,000	-	150,000
TOTAL REVENUES	150,000	-	150,000
 EXPENDITURES			
Services and Supplies			
7460 Professional Services	500,000	-	500,000
Total Services and Supplies	500,000	-	500,000
TOTAL EXPENDITURES	500,000	-	500,000
 Changes to Assigned Fund Balances			
9901 Purpose of Fund	350,000	-	350,000
Changes to Assigned Fund Balance	350,000	-	350,000
Net Financial Impact	\$ -	\$ -	\$ -



Fund 3653 Fund Balance Detail			
Fund Balance - Assigned	\$ 5,400,266	\$ -	\$ 5,400,266
Fund Balance - Assigned for FY	<u>(350,000)</u>	<u>-</u>	<u>(350,000)</u>
Projected Fund Balance at Year End	\$ 5,050,266	\$ -	\$ 5,050,266

Agenda

Item #5



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: January 20, 2026
Topic: Financial Policies Review

Summary

In 2021, the District engaged Capitol PFG to develop a comprehensive financial policies document that incorporates industry best practices and the District's existing budget development and financial planning procedures. The policies have been reviewed and approved annually since then as part of the budget development process.

Discussion

The policies were prepared specifically for the District, and were developed in conjunction with Capitol PFG based on industry best practices. The Financial Policies include: Management of Budget, Maintenance of Reserves, Pension and OPEB, Debt Issuance and Management, Investment of Funds, and Financial Accountability.

In January 2024, the District's Municipal Advisor, Jeff Small (of Capitol PFG) made recommendations to update reserve levels based on the District's priorities and the economic environment. The reserve levels included in the Financial Policies were approved by the Board in September 2025 in conjunction with the Final Budget approval.

Conclusion

The Finance Committee has the option to:

- a) Recommend that the Board approve the Financial Policies as presented, or
- b) Amend or modify the Financial Policies.

Attachments

1. Montecito Fire Protection District Financial Policies, January 2026

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

**FINANCIAL POLICIES
MONTECITO FIRE PROTECTION DISTRICT**



January 2026

Prepared by:



Capitol | PFG

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Section 1: Overview

The purpose of these Financial Policies is to promote the financial stability and long-term planning of the Montecito Fire Protection District (MFPD) by directing the Fire Chief to achieve the following goals:

1. Develop and manage the Budget
2. Maintain Adequate General Fund and Capital Reserves
3. Achieve the goal of fully funded Pension and Other Post-Employment Benefits
4. Allow for the prudent use of debt

The Financial Policies have been prepared specifically for the MFPD. They were developed based on industry best practices from a variety of sources including the Government Finance Officers Association and recommendations including specific reserve policy goals from Capitol PFG, the MFPD's Municipal Advisor. The Financial Policies build upon periodic financial reviews related to budgeting and long-term liabilities such as vehicle needs, station funding and retirement obligations of the MFPD. In keeping with past practice, the Board of Directors (Board) will continue to review and amend these policies as it deems appropriate in order to sustain the prudent financial management of the MFPD.

Section 2: Financial Policies

2.1 Management of Budget

1. **Annual Budget** - The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
2. **Preliminary Budget** - Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
3. **Financial Performance** - The District's financial performance against the adopted budget will be reviewed by the Finance Committee bi-monthly.
4. **Gann Limit** - Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
5. **Multi-Year Forecast** - The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.

2.2 Maintenance of Reserves

Maintaining the appropriate level of reserves is essential for sustaining the long-term financial health of the MFPD. The Reserve Policies will assist the Board in maintaining existing public assets, responding to unplanned events and emergencies, and ensure financial viability should there be an unexpected fluctuation in revenues or expenditures.

2.2.1 Categories

The MFPD shall accumulate, maintain and segregate its reserve funds into the following categories:

1. General Fund Reserve
 - a. Economic Uncertainties
 - b. Catastrophic Event
 - c. Unrestricted Residual
2. Capital Reserve
3. Land and Building Reserve

2.2.2 Scope

The Reserve Policy will assist the Board of Directors in establishing:

1. Periodic review requirements for each reserve
2. Target levels for reserve funds
3. Requirements for the use of reserve funds

2.2.3 Periodic Review

The MFPD shall review the reserve balances and targets annually as a part of the annual budget process. The Fire Chief will continue to review all reserve balances on a monthly basis, with a yearly report going to the full Board to receive and file.

2.2.4 General Fund Reserves

The Board will maintain the following General Fund Reserves:

1. **Economic Uncertainties Reserve** - equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve to sustain sufficient working capital for operations.

Fiscal Year 2025-26 Reserve Target: \$5,580,000

2. **Catastrophic Event Reserve** – equal to 10% of the District’s property tax revenues, plus 5% of total General Fund expenditures. The Catastrophic Event Reserve will be internally restricted and utilized to ensure against significant one-time outlays due to significant loss in the tax base or large-scale fire suppression.

Fiscal Year 2025-26 Reserve Target: \$3,605,000

3. **Unrestricted Residual Reserve** – equal to a maximum of \$2 million, which shall be adjusted annually based on the Consumer Price Index (CPI) for Los Angeles – Anaheim as published in the <https://www.dir.ca.gov/oprl/CPI/CPICalculator/CpiCalculator.aspx>. The Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.

Fiscal Year 2025-26 Reserve Target: \$2,648,000

2.2.5 Capital Reserve

The Board will maintain a Capital Reserve with an assigned funding target of \$3 million, which may be adjusted annually based on the Consumer Price Index (CPI) for Los Angeles – Anaheim as published in the <https://www.dir.ca.gov/oprl/CPI/CPICalculator/CpiCalculator.aspx>. The Capital Reserve will address expenditures for acquisition of apparatus, vehicles and equipment as identified in the Vehicle Replacement Plan. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you go basis.

The Board may also use the Capital Reserve for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred will be returned to the Capital Reserve.

Fiscal Year 2025-26 Reserve Target: \$3,460,000

2.2.6 Land and Building Reserve

The MFPD will set-aside a minimum reserve of \$1 million and a target maximum reserve of \$4 million for this purpose. The maximum reserve shall be adjusted annually based on the California Construction Cost Index as published in the <https://www.dgs.ca.gov/RES/RESOURCES/Page-Content/Real-Estate-Services-Division-Resources-List-Folder/DGS-California-Construction-Cost-Index-CCCI>.

If necessary, the Board may accumulate funds in excess of the target maximum in order to ensure sufficient funding for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment and modernization of existing stations.

The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.

Fiscal Year 2025-26 Reserve Target: \$4,829,000

Section 3: Pension and Other Post Employment Benefit Policy

3.1 Overview

Retirement benefits are an important factor in attracting and retaining talented personnel to the MFPD. The purpose of these policies is to reduce unfunded liabilities and sustain funding that honors the MFPD promises to its personnel while establishing a firm financial foundation for the future.

3.2 Pension Benefits

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to plan participants. In order for the pension-benefit plan to be sustainable over time, the plan must accumulate adequate resources over the active service life of benefiting employees. The MFPD pension funding policy provides a strategy for maintaining a funded status goal of 100%.

3.2.1 CalPERS Background

CalPERS Pension Plan

The MFPD participates in the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within California. All full-time and certain part-time MFPD employees that meet the CalPERS membership eligibility requirements can participate in CalPERS.

The employee contribution level for MFPD Miscellaneous members is 8%, while District Safety member's contribution level is 9% of reportable earnings. The MFPD makes these contributions for the employees on their behalf, and is required to contribute an actuarially determined employer contribution rate for both member groups. The contribution requirements of plan members are based upon the benefit level adopted by the MFPD Board. The employer contribution rate is established annually and may be amended by CalPERS.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which limits the employer contribution for the employee's share of the contribution for employees hired on or after January 1, 2013.

In addition to employer cost contributions, the MFPD may make unfunded liability payments annually to help make up shortfalls, if any, in the pension plan. This is actuarially determined by CalPERS.

CalPERS Funded Status

The measure of funded status is an assessment of the need for future employer contributions based on the actuarial cost method to fund the plan. It is a "point in time measurement" that assesses the funding progress of the pension plan. The funded ratio is determined by dividing the Accrued Liability (AL) by the Market Value of Assets (MVA). As of this date, the current funded ratio is estimated at [83.4%](#).

3.2.2 CalPERS Policies

Annual and Lump Sum Payments to CalPERS

The MFPD will annually make the Actuarially Determined Contributions (ADC) including the normal cost for current service and amortization of any under-funded amount.

As part of the annual budget process, the MFPD will pay the entire fiscal year's contributions for any actuarial unfunded liabilities (UAL) in July in order to receive a discount instead of making monthly payments. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members.

Annual Review of CalPERS

The Fire Chief will annually review the actuarial valuations, including the required employer contribution for the upcoming fiscal year, increases or decreases in the unfunded liability, and funded status. This review may include factors such as changes to the discount rate, investment earnings on assets and assumptions changes.

CalPERS Funding Target

The MFPD has a goal of maintaining a funding target of 90%-100%. In the event that the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust to bring the funding target up to its funding goal.

3.2.3 PARS Pension Trust Background

The MFPD established a Section 115 Irrevocable Exclusive Benefit Trust in May 2017. The purpose of the Pension Trust is to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits. The Board of Directors controls the PARS Pension Trust (Pension Trust). The Fire Chief serves as the Plan Administrator. The MFPD contracts with a team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

3.2.4 PARS Pension Trust Policies

Contributions to Pension Trust

Contributions to Pension Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings
- Bond proceeds from pension bonds

Withdrawals from Pension Trust

The Fire Chief may recommend to the Board of Directors withdrawals from the Pension Trust for the following reasons:

- Make contributions to CalPERS
- Reimburse the MFPD for contributions made to CalPERS
- Make additional catch-up payments to CalPERS to increase funding ratios

Contributions to the Pension Trust are discretionary and may not be made if it would cause the total of pension assets at CalPERS and the market value of assets in the Pension Trust to exceed Total Pension Liabilities.

Investment Strategy

The current investment strategy consists of a Moderately Conservative Strategic (Active) Strategy. The investment strategy should be reviewed by the Board on an annual basis.

Funding Target

The MFPD will utilize the Pension Trust and amounts held at CalPERS to maintain a funding target of 100%.

3.3 Other Post-Employment Benefits (OPEB)

3.3.1 OPEB Background

The MFPD provides retiree healthcare benefits for employees who retire with CalPERS pension benefits. The District contracts with CalPERS for this insured benefit plan. The plan's medical benefits and premium rates are established by CalPERS and insurance providers. The MFPD pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The MFPD offers the same medical, dental and vision plans to its retirees as to its active employees with the exception that once a retiree becomes eligible for Medicare, they must join a Medicare HMO or a Medicare Supplement plan.

The MFPD participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (OPEB Trust), which is a single employer irrevocable trust to prefund OPEB. Contributions to the OPEB plan are based on pay-as-you-go financing requirements with an additional amount contributed to the OPEB Trust to prefund benefits at the discretion of the Board.

Local Control by Board of Directors

The OPEB Trust was established by the MFPD in October 2009, under Internal Revenue Code Section 115. The MFPD maintains control over the OPEB Trust. The Fire Chief serves as the Plan Administrator. The MFPD contracts with a team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

Trust assets can be used to reimburse the MFPD for retiree health care benefits or pay MFPD health care benefits. The MFPD retains DFA to prepare an actuarial valuation report to comply with GASB 75 valuation requirements at least once every two years.

3.3.2 OPEB Policies

Contributions to the OPEB Trust

Contributions to the OPEB Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

In lieu of making contributions to reach a desired funding target, the Fire Chief may recommend to the Board of Directors that assets in the trust grow naturally to achieve the funding target without making further contributions.

Withdrawals from OPEB Trust

The Fire Chief may recommend to the Board of Directors withdrawals to pay or reimburse applicable benefits. The MFPD will make withdrawals from the OPEB Trust when it is 100% funded.

Investment Strategy

The current investment strategy consists of a Moderately Conservative Strategic (Active) Strategy. The investment assumption used in the OPEB Trust of 5.0% and the investment strategy should be reviewed by the Board on an annual basis.

Implicit Subsidy

The valuation described in the Investment and Funded status section above, reflects the value of an implicit subsidy equal to \$2,607,588. The implicit subsidy represents the value of age-specific claims over average premiums. When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree pays a rate that is based on a blended pool of members that, on average, is younger and healthier. Retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. The added cost represents an implicit cost. The implicit cost is not funded by the MFPD.

Funding Target

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% or greater by June 30, 2028. The funding target excludes the implicit subsidy as described above.

Funded Status

The MFPD's GASB Statement No. 75 provides the most recent measurement of the MFPD actuarial valuation for the District's retiree health insurance program. For reference purposes, as of the most recent

June 30, 2024 measurement date, the MFPD had an OPEB liability of \$21,369,733. Plan assets were \$13,994,609. The total OPEB liability was \$7,375,124, which equates to a funded status of 65.49%. The net OPEB liability, net of the implicit subsidy was \$2,607,588, equates to a funded status of 74.6%.

Section 4: Debt Issuance and Management Policy

4.1 Authorized Purposes for the Issuance of Debt

The MFPD may issue debt for any of the following purposes:

1. To provide for cash flow needs
2. To fund pensions
3. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping MFPD facilities
4. To refinance existing debt

4.2 Authorized Types of Debt

The Fire Chief or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the MFPD, with the cost of staff and consultants considered. Potential financing sources may include:

1. Temporary borrowings from other sources and short-term debt, such as TRANS, when necessary to allow the MFPD to meet its cash flow requirements
2. Lease financing and Installment Sale Agreements, including certificates of participation (COPs) and Lease Revenue Bonds (LRBs) and Pension Obligation Bonds (POBs)
 - a. To fund priority capital projects and equipment purchases when pay-as-you-go financing is not desirable
 - b. To fund unfunded pension liabilities

4.3 Relationship of Debt to MFPD Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs of the MFPD, including its vehicle and apparatus replacement plan, capital improvement plan, and other applicable needs subject to the assessment of the projected costs and resources of the MFPD.

When considering a debt issuance, the MFPD may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

For debt issued to fund pension liabilities, the MFPD will consult with actuaries and advisors regarding the estimated effects of any pension bonds on future contributions, and any applicable changes to the current budget year.

The MFPD may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies,

or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

4.4 Structure of Debt Issues

The MFPD shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The MFPD shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet resources available for debt repayment and flexibility goals.

For debt issuances for capital improvements, the MFPD shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board and consistent with the overall financing plan.

To the extent practicable, the MFPD shall also consider credit issues, market factors, and tax law when sizing the MFPD's debt issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

4.5 Method of Sale

For the sale of any district-issued debt, the MFPD's Municipal Advisor shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the MFPD. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the MFPD to ensure that interest costs are in accordance with comparable market interest rates
3. Direct loans and private placement sale. A direct loan with the MFPD's depository bank can be used when the terms, financing costs, and relationship make the direct loan the most cost effective and favorable option. A private placement may be used as an alternative when the terms of the private placement are more beneficial to the MFPD than a direct loan, or negotiated or competitive sale

4.6 Investment of Proceeds

The MFPD shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the MFPD. Where applicable, the MFPD's official investment policy and legal documents for a particular debt issuance shall govern specific methods of

investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the MFPD to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

4.7 Refunding/Restructuring

The MFPD may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the MFPD shall consider the maximization of the MFPD's expected net savings over the life of the debt issuance.

4.8 Goals of Debt Management Policy

The MFPD's debt issuance activities and procedures shall be aligned with the MFPD's vision and goals for providing adequate facilities and emergency services that protect the community. When issuing debt, the MFPD shall ensure that it:

1. Maintains accountability for the fiscal health of the MFPD, including prudent management and transparency of the MFPD's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the MFPD's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the MFPD at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the MFPD's general fund for operating purposes
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

4.9 Internal Controls

The MFPD shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the MFPD in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the MFPD and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The MFPD shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred.

In addition, the MFPD shall ensure that it complies with all federal securities laws, federal tax compliance requirements, and covenants associated with the debt issuance.

4.10 Records/Reports

No later than 30 days prior to the sale of any debt issue, the MFPD shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the MFPD that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the MFPD shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the MFPD shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The MFPD shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.

- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which it was spent; and (3) Debt proceeds remaining at the end of the reporting period.

4.11 Municipal Advisor

The Fire Chief or designee shall retain a municipal advisor to assist with the issuance of debt or bank loans exceeding \$1.5 million in size. The municipal advisor will render advice, as directed, on the District's current debt, financing options for new debt including recommendations concerning the timing, structure, repayment, sizing, method of sale and other debt related issues. Municipal advisors shall be registered with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

4.12 SB 1029 Compliance

In September 2016, the California legislature enacted Senate Bill 2019, which amended Government Code Section 8855 by requiring debt issuers to certify that they have adopted local debt policies 30 days prior to the issuance of debt. The debt policies must include the following:

1. The purposes for which the debt proceeds may be used
2. The types of debt that may be issued
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable
4. Policy goals related to the issuer's planning goals and objectives
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use

The above Debt Policy complies with the requirements of SB 1029 and includes best practices for issuing debt.

Section 5: Investment of Funds

5.1 Depository of Santa Barbara County Investment Pool

The MFPD believes in the prudent management of its funds. The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool ("Pool"). Funds held in the Pool are considered public funds and are invested in compliance with state statutes and other legal constraints, with goals of preservation funds, protection of capital, maintenance of sufficient cash flow to meet daily demands, and earning a market rate of return at minimum risk.

The Santa Barbara County Treasurer makes quarterly reports on investment activities to ensure both accuracy and transparency. These quarterly reports include charts, tables, and supporting documentation that provide a clear record of portfolio values, investment results, and general economic indicators. These reports are presented to the Board of Supervisors and can be viewed at the following link: <https://www.countyofsb.org/ttcpapg/treas/index.aspx#reports>

5.2 Investment of Surplus Funds

The Government Code allows the MFPD to invest surplus money i.e., money that is not required for immediate operations, subject to specified restrictions, in certain state, local, and Federal securities as well as in specified types of bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, corporate notes, and other securities. These investment restrictions are not applicable to assets held in the MFPD's Pension Trust or Other Post Employment Benefit Trust.

At this time, the MFPD does not have plans to invest surplus monies outside of the Pool. In the event that the MFPD has surplus funds available for investment, it will consult with the Santa Barbara County Treasurer's Office and adopt appropriate additional policies that will comply with state law.

5.3 Investment Guidelines Pertaining to the Pension and OPEB Trust

As stated in Section 5.2 above, investment restrictions that apply to the MFPD's General Fund and Surplus Funds, are not applicable to assets held in the MFPD's Pension Trust or OPEB Trust.

In order to prudently oversee assets held in the Pension Trust and OPEB Trust, the MFPD annually approves investment guidelines. The investment guidelines identify the respective investment goals, objectives, risk tolerance and management policies of the Trust. Both Trusts are currently invested for a long-term horizon using moderately conservative investment and risk tolerance objectives.

The Board of Directors is responsible for supervising each Trust while the investment manager is responsible for recommending appropriate investments. The investment manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, the investment manager is authorized to invest in shares of mutual funds in which the investment manager services as advisor or sub-advisor. The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible)
- Venture Capital

- Short Sales*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions*
- Commodities Transactions Puts, calls, straddles, or other option strategies*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

*Permissible in diversified mutual funds and exchange-traded funds

Section 6: Financial Accountability

6.1 Financial Accountability and Transparency

The Fire Chief will ensure financial accountability by implementing this policy and annual reporting to the Board regarding any significant changes to the Budget, Capital Improvement Plans, reserve levels, and funded status of pension and other post-employment benefits.

The Fire Chief will ensure financial transparency by publishing the following information on MFPD's website:

- Annual Operating Budget
- Annual Financial Report
- Financial Policies

Copies of the Annual Actuarial Valuations for CalPERS plans and the OPEB actuarial valuation will also be made available to the Board of Directors, plan participants and residents.

6.2 Review of Policy

Sustaining the financial health of the MFPD requires a long-term horizon. As such, the MFPD will review this policy annually to determine if changes to this policy are needed.