

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

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

September 15, 2025 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 July 2025 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for June and July 2025.
4. Review and make recommendation for approval of reserve funds for Fiscal Year 2025-26.
5. Review and make recommendation for approval of the Final Budget for Fiscal Year 2025-26.
6. Fire Chief's report.
7. Request for items to be included in the next Finance Committee Meeting.

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 12, 2025.





David Neels, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: September 15, 2025
Topic: Financial Statements Review

Summary

The financial reports presented are generated from the County's Financial Information Network (FIN) for bi-monthly review by the Finance Committee and Board of Directors. This meeting's review includes all financial transactions for July 2025. All year-to-date (YTD) reporting is from July 1, 2025 to July 31, 2025.

This month's review covers only one month instead of the usual two due to the transition from the County's FIN system to the new Workday system effective August 1, 2025. The reporting formats between the two financial systems differ significantly, requiring the department to develop a new document. As a result, a one-month review is being conducted during this transition period.

List of Reports

1. Variance Report (all funds) – Highlights notable budget-to-actual variances in the FIN reports. The report is produced internally.
2. Balance Sheet (all funds) – This summarizes the District's assets, liabilities, and equity in YTD format.
3. Financial Status (all funds) – This summarizes revenues and expenses for the District in YTD format and provides a comparison to the budgeted totals.
4. Revenue Transactions (all funds) – Lists all revenue received for the month under review, separated by line items.
5. Cost Transactions (all funds) – Lists all expenses for the month under review, separated by line items.
6. Financial Trend (General Fund only) – This summarizes the YTD expenses at a specified month-end for three years.
7. Expenditure Trend (General Fund only) – This summarizes all monthly expenses for each line item for the last six months.

Conclusion

The Finance Committee is tasked with reviewing the reports and providing a report and recommendation at the September 22, 2025 Board meeting.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Variance Report
Finance Committee - September 15, 2025

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company to cover monthly expenses.
2 Balance Sheet	0230	Revenue that was recorded last fiscal year end. The funds have been collected and this account will be cleared out.
3 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. This FEMA project is in the closeout phase.
4 Financial Status	3750	The negative balance is due to a 6/30/25 accounts receivable reversal (accounting entry) from mutual aid assignments. Collection of these receivables is expected by the calendar year-end.
5 Financial Status	6400	In July, the District made a lump-sum payment of \$1.3 million to CalPERS to fully pay off the unfunded accrued liability invoice for FY 2026, resulting in a 3% savings compared to the annual scheduled payment.
6 Revenue Transactions	3010 to 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.

Balance Sheet

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2025	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2025
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	16,052,667.60	1,131,848.23	5,369,037.77	11,815,478.06
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	69,746.90	0.00	50,000.00	19,746.90 1
0230 -- Accounts Receivable	251,455.00	0.00	242,840.00	8,615.00 2
0240 -- Interest Receivable	133,637.73	0.00	133,637.73	0.00
Total Assets	16,508,007.23	1,131,848.23	5,795,515.50	11,844,339.96
Total Assets & Other Debits	16,508,007.23	1,131,848.23	5,795,515.50	11,844,339.96
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	226,117.85	226,117.85	0.00
1015 -- EFT Payable	50,466.49	3,049,031.41	2,998,564.92	0.00
1020 -- Salaries & Benefits Payable	475,864.67	475,864.67	0.00	0.00
1210 -- Accounts Payable	302,951.40	3,224,682.77	2,921,731.37	0.00
1240 -- Accrued Expenses	45,010.00	45,010.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 3
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00
1730 -- Unidentified Deposits	0.00	125,757.01	125,757.01	0.00
Total Liabilities	2,912,044.81	7,146,463.71	6,272,171.15	2,037,752.25
Equity				
2130 -- Fund Balance-Committed	8,565,500.00	0.00	0.00	8,565,500.00
2200 -- Fund Balance-Residual	5,030,462.42	33,766,459.88	29,977,085.17	1,241,087.71
Total Equity	13,595,962.42	33,766,459.88	29,977,085.17	9,806,587.71
Total Liabilities, Equity & Other Credits	16,508,007.23	40,912,923.59	36,249,256.32	11,844,339.96

Balance Sheet

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2025	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2025
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,501,721.62	26,323.15	18,255.00	3,509,789.77
0240 -- Interest Receivable	26,323.15	0.00	26,323.15	0.00
Total Assets	3,528,044.77	26,323.15	44,578.15	3,509,789.77
Total Assets & Other Debits	3,528,044.77	26,323.15	44,578.15	3,509,789.77
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	18,255.00	18,255.00	0.00
1210 -- Accounts Payable	0.00	18,255.00	18,255.00	0.00
Total Liabilities	0.00	36,510.00	36,510.00	0.00
Equity				
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	955,045.32	624,255.00	606,000.00	936,790.32
Total Equity	3,528,044.77	624,255.00	606,000.00	3,509,789.77
Total Liabilities, Equity & Other Credits	3,528,044.77	660,765.00	642,510.00	3,509,789.77

Balance Sheet

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2025	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2025
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,355,833.08	44,433.47	0.00	5,400,266.55
0240 -- Interest Receivable	44,433.47	0.00	44,433.47	0.00
Total Assets	5,400,266.55	44,433.47	44,433.47	5,400,266.55
Total Assets & Other Debits	5,400,266.55	44,433.47	44,433.47	5,400,266.55
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	2,236,738.03	500,000.00	500,000.00	2,236,738.03
Total Equity	5,400,266.55	500,000.00	500,000.00	5,400,266.55
Total Liabilities, Equity & Other Credits	5,400,266.55	500,000.00	500,000.00	5,400,266.55

Financial Status

As of: 7/31/2025 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	24,071,000.00	-64,077.66	-24,135,077.66	-0.27 %
3011 -- Property Tax-Unitary	226,000.00	1,230.98	-224,769.02	0.54 %
3015 -- PT PY Corr/Escapes Secured	50,000.00	25,564.96	-24,435.04	51.13 %
3020 -- Property Tax-Current Unsecd	885,000.00	568.93	-884,431.07	0.06 %
3023 -- PT PY Corr/Escapes Unsecured	22,000.00	448.92	-21,551.08	2.04 %
3040 -- Property Tax-Prior Secured	0.00	-840.52	-840.52	--
3050 -- Property Tax-Prior Unsecured	28,000.00	945.57	-27,054.43	3.38 %
3054 -- Supplemental Pty Tax-Current	591,000.00	48,466.37	-542,533.63	8.20 %
3056 -- Supplemental Pty Tax-Prior	0.00	10.98	10.98	--
Taxes	25,873,000.00	12,318.53	-25,860,681.47	0.05 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	5.67	5.67	--
Fines, Forfeitures, and Penalties	0.00	5.67	5.67	--
Use of Money and Property				
3380 -- Interest Income	319,000.00	-3,036.47	-322,036.47	-0.95 %
3409 -- Other Rental of Bldgs and Land	69,000.00	0.00	-69,000.00	0.00 %
Use of Money and Property	388,000.00	-3,036.47	-391,036.47	-0.78 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,000,000.00	-196,373.00	-1,196,373.00	-19.64 % 4
4220 -- Homeowners Property Tax Relief	77,000.00	0.00	-77,000.00	0.00 %
Intergovernmental Revenue-State	1,077,000.00	-196,373.00	-1,273,373.00	-18.23 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	1,000,000.00	0.25	-999,999.75	0.00 %
Intergovernmental Revenue-Federal	1,000,000.00	0.25	-999,999.75	0.00 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
Charges for Services				
5105 -- Reimb for District Services	127,000.00	0.00	-127,000.00	0.00 %
Charges for Services	127,000.00	0.00	-127,000.00	0.00 %
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	30,000.00	19,674.36	-10,325.64	65.58 %
5895 -- Other-Donations	0.00	1,000.00	1,000.00	--
5909 -- Other Miscellaneous Revenue	13,000.00	0.00	-13,000.00	0.00 %
Miscellaneous Revenue	43,000.00	20,674.36	-22,325.64	48.08 %
Revenues	28,508,000.00	-166,410.66	-28,674,410.66	-0.58 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	10,630,000.00	421,915.99	10,208,084.01	3.97 %
6300 -- Overtime	1,900,000.00	296,042.02	1,603,957.98	15.58 %
6301 -- Overtime - Reimbursable	1,500,000.00	0.00	1,500,000.00	0.00 %
6400 -- Retirement Contribution	3,465,000.00	1,379,896.39	2,085,103.61	39.82 %
6450 -- Supp Retirement Contribution	750,000.00	0.00	750,000.00	0.00 %
6550 -- FICA/Medicare	208,000.00	10,035.26	197,964.74	4.82 %
6600 -- Health Insurance Contrib	2,776,000.00	423,507.62	2,352,492.38	15.26 %
6700 -- Unemployment Ins Contribution	6,000.00	0.00	6,000.00	0.00 %
6900 -- Workers Compensation	805,000.00	752,241.52	52,758.48	93.45 %
Salaries and Employee Benefits	22,040,000.00	3,283,638.80	18,756,361.20	14.90 %
Services and Supplies				
7030 -- Clothing and Personal	146,000.00	1,786.76	144,213.24	1.22 %
7050 -- Communications	144,000.00	8,557.02	135,442.98	5.94 %
7060 -- Food	4,500.00	0.00	4,500.00	0.00 %
7070 -- Household Supplies	50,000.00	1,958.46	48,041.54	3.92 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
7090 -- Insurance	166,000.00	154,991.00	11,009.00	93.37 %
7120 -- Equipment Maintenance	58,000.00	3,132.76	54,867.24	5.40 %
7200 -- Structure & Ground Maintenance	112,500.00	2,358.00	110,142.00	2.10 %
7205 -- Fire Defense Zone	704,000.00	34,064.00	669,936.00	4.84 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	45,000.00	4,000.00	41,000.00	8.89 %
7325 -- Other Professional Services	200,000.00	0.00	200,000.00	0.00 %
7348 -- Instruments & Equip. < \$5000	43,000.00	0.00	43,000.00	0.00 %
7363 -- Equipment Maintenance	140,000.00	12,305.27	127,694.73	8.79 %
7400 -- Medical, Dental and Lab	47,000.00	5,305.51	41,694.49	11.29 %
7430 -- Memberships	16,000.00	400.00	15,600.00	2.50 %
7450 -- Office Expense	28,000.00	589.00	27,411.00	2.10 %
7456 -- IT Hardware Purchase < \$5K	38,000.00	0.00	38,000.00	0.00 %
7460 -- Professional & Special Service	457,000.00	12,044.00	444,956.00	2.64 %
7507 -- ADP Payroll Fees	15,000.00	1,200.01	13,799.99	8.00 %
7510 -- Contractual Services	150,000.00	17,498.54	132,501.46	11.67 %
7530 -- Publications & Legal Notices	6,000.00	1,520.00	4,480.00	25.33 %
7540 -- Rents/Leases-Equipment	5,500.00	359.71	5,140.29	6.54 %
7546 -- Administrative Expense	195,000.00	0.00	195,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	2,626.26	9,873.74	21.01 %
7630 -- Small Tools & Instruments	25,500.00	0.00	25,500.00	0.00 %
7650 -- Special Departmental Expense	45,000.00	22,423.26	22,576.74	49.83 %
7671 -- Special Projects	20,000.00	0.00	20,000.00	0.00 %
7730 -- Transportation and Travel	65,000.00	-6,500.00	71,500.00	-10.00 %
7731 -- Gasoline-Oil-Fuel	90,000.00	697.46	89,302.54	0.77 %
7732 -- Training	99,000.00	1,192.60	97,807.40	1.20 %
7760 -- Utilities	75,000.00	5,321.08	69,678.92	7.09 %
Services and Supplies	3,205,000.00	287,830.70	2,917,169.30	8.98 %

Financial Status

As of: 7/31/2025 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
Other Charges				
7830 -- Interest Expense	64,000.00	31,897.72	32,102.28	49.84 %
Other Charges	64,000.00	31,897.72	32,102.28	49.84 %
Capital Assets				
8300 -- Equipment	477,000.00	19,596.83	457,403.17	4.11 %
Capital Assets	477,000.00	19,596.83	457,403.17	4.11 %
Expenditures	25,786,000.00	3,622,964.05	22,163,035.95	14.05 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	400,000.00	0.00	400,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,195,000.00	0.00	1,195,000.00	0.00 %
Other Financing Uses	1,595,000.00	0.00	1,595,000.00	0.00 %
Other Financing Sources & Uses	-1,595,000.00	0.00	1,595,000.00	0.00 %
Changes to Fund Balances				
Increase to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	1,127,000.00	0.00	1,127,000.00	0.00 %
Increase to Residual Fund Balance	1,127,000.00	0.00	1,127,000.00	0.00 %
Changes to Fund Balances	-1,127,000.00	0.00	1,127,000.00	0.00 %
Montecito Fire Protection Dist	0.00	-3,789,374.71	-3,789,374.71	--

Financial Status

As of: 7/31/2025 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	90,000.00	0.00	-90,000.00	0.00 %
Use of Money and Property	90,000.00	0.00	-90,000.00	0.00 %
Revenues	90,000.00	0.00	-90,000.00	0.00 %
Expenditures				
Capital Assets				
8300 -- Equipment	606,000.00	18,255.00	587,745.00	3.01 %
Capital Assets	606,000.00	18,255.00	587,745.00	3.01 %
Expenditures	606,000.00	18,255.00	587,745.00	3.01 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	400,000.00	0.00	-400,000.00	0.00 %
Other Financing Sources	400,000.00	0.00	-400,000.00	0.00 %
Other Financing Sources & Uses	400,000.00	0.00	-400,000.00	0.00 %
Changes to Fund Balances				
Decrease to Assigned				
9901 -- Purpose of Fund	116,000.00	0.00	-116,000.00	0.00 %
Decrease to Assigned	116,000.00	0.00	-116,000.00	0.00 %
Changes to Fund Balances	116,000.00	0.00	-116,000.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-18,255.00	-18,255.00	--

Financial Status

As of: 7/31/2025 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2026 Fiscal Year Adjusted Budget	7/31/2025 Year-To-Date Actual	6/30/2026 Fiscal Year Variance	6/30/2026 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	150,000.00	0.00	-150,000.00	0.00 %
Use of Money and Property	150,000.00	0.00	-150,000.00	0.00 %
Revenues	150,000.00	0.00	-150,000.00	0.00 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	500,000.00	0.00	500,000.00	0.00 %
Services and Supplies	500,000.00	0.00	500,000.00	0.00 %
Expenditures	500,000.00	0.00	500,000.00	0.00 %
Changes to Fund Balances				
Decrease to Assigned				
9901 -- Purpose of Fund	350,000.00	0.00	-350,000.00	0.00 %
Decrease to Assigned	350,000.00	0.00	-350,000.00	0.00 %
Changes to Fund Balances	350,000.00	0.00	-350,000.00	0.00 %
Montecito Fire Land & Building	0.00	0.00	0.00	--
Net Financial Impact	0.00	-3,807,629.71	-3,807,629.71	--

Revenue Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT04043	7/26/2025	894	05/01/25-06/30/25 CY Sec Annual 1% Tax (3010)	278,285.36
AUT - PT04047	7/26/2025	894	RVS Est 2024SEC1% Collect 5-1-25 to 6-18-25 (3010)	-251,638.28
AUT - PT04050	7/27/2025	894	RVS Teeter EST SEC 1% ADV 24-25 @6-18-25 (3010)	-431,051.23
AUT - PT04053	7/27/2025	894	06/30/25 TeeterAdv CY Sec Annual 1% Tax (3010)	340,326.49
Total Property Tax-Current Secured				-64,077.66
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT04043	7/26/2025	894	05/01/25-06/30/25 CY Sec Unitary RR 1% Tax (3011)	220.34
AUT - PT04045	7/26/2025	894	05/01/25-06/30/25 Unsec Unit RR 1% Tax (3011)	957.35
AUT - PT04053	7/27/2025	894	06/30/25 TeeterAdv CY Sec Unitary 1% Tax (3011)	53.29
Total Property Tax-Unitary				1,230.98
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT04043	7/26/2025	894	05/01/25-06/30/25 CY Sec Escape 1% Tax (3015)	6,267.20
AUT - PT04044	7/26/2025	894	05/01/25-06/30/25 CY Sec Annual 1% Tax (3015)	-3,605.98
AUT - PT04044	7/26/2025	894	05/01/25-06/30/25 CY Sec Escape 1% Tax (3015)	11,111.99
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj CY Sec Annual 1% Tax (3015)	-3,859.07
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj CY Sec Escape 1% Tax (3015)	-2,033.75
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj CY Sec Pipeline 1% Tax (3015)	-76.16
AUT - PT04053	7/27/2025	894	06/30/25 TeeterAdv CY Sec Escape 1% Tax (3015)	17,760.73
Total PT PY Corr/Escapes Secured				25,564.96
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT04045	7/26/2025	894	05/01/25-06/30/25 CY Unsec Annual 1% Tax (3020)	568.93
Total Property Tax-Current Unsecd				568.93
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT04045	7/26/2025	894	05/01/25-06/30/25 CY Unsec Escape 1% Tax (3023)	448.92
Total PT PY Corr/Escapes Unsecured				448.92

6 ↓

Revenue Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj PY Sec 1% Tax (3040)	-840.52
Total Property Tax-Prior Secured				-840.52
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT04045	7/26/2025	894	05/01/25-06/30/25 PY Unsec 1% Tax (3050)	945.57
Total Property Tax-Prior Unsecured				945.57
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT04042	7/26/2025	894	05/01/25-06/30/25 CY Neg Sup 1% Tax (3054)	-3,726.14
AUT - PT04042	7/26/2025	894	05/01/25-06/30/25 CY Suppl 1% Tax (3054)	93,546.09
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj CY Suppl 1% Tax (3054)	-7,572.51
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj CY Neg Sup 1% Tax (3054)	-483.40
AUT - PT04051	7/27/2025	894	RVS Teeter EST SUP 1% Adv 24-25 @6-18-25 (3054)	-155,085.43
AUT - PT04053	7/27/2025	894	06/30/25 TeeterAdv CY Suppl 1% Tax (3054)	115,711.46
AUT - PT04052	7/30/2025	894	Add'l SUP Collections 7-1-24 to 6-30-2025 (3054)	6,076.30
Total Supplemental Pty Tax-Current				48,466.37
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT04041	7/26/2025	894	05/01/25-06/30/25 PY Sup Sec 1% Tax (3056)	-55.39
AUT - PT04041	7/26/2025	894	05/01/25-06/30/25 PY Neg Sup Sec 1% Tax (3056)	-15.70
AUT - PT04042	7/26/2025	894	05/01/25-06/30/25 PY Sup Unsec 1% Tax (3056)	163.53
AUT - PT04049	7/27/2025	894	06/30/25 TeeterAdj PY Sup Sec 1% Tax (3056)	-85.73
AUT - PT04053	7/27/2025	894	06/30/25 TeeterAdv PY Sup Sec 1% Tax (3056)	4.27
Total Supplemental Pty Tax-Prior				10.98
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT04048	7/26/2025	894	Unsec 506 IntPEN 05-01-2025 to 06-30-2025 (3057)	5.67
Total PT-506 Int, 480 CIOS/CIC Pen				5.67
Line Item Account 3380 -- Interest Income				
AUT - PT04054	7/25/2025	894	G.1 INT on PY Refunds 1% 4-1-25 to 6-30-25 (3380)	-3,036.47

Revenue Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
			Total Interest Income	-3,036.47
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	7/1/2025	894	CalOES revenue: OES Preposition, 02/2025	-16,097.00
AUT - RACRvsl	7/1/2025	894	CalOES revenue: Eaton Fire, 01/2025	-83,626.00
AUT - RACRvsl	7/1/2025	894	CalOES revenue: Palisades Fire, 01/2025	-96,650.00
			Total State-Emergency Assistance	-196,373.00 4
Line Item Account 4476 -- Federal Emergency Assistance				
AUT - RACRvsl	7/1/2025	894	USFS revenue: 2025 LPF Support	-41,717.00
DJE - 0193084	7/25/2025	894	LPF Support, 1/7-1/16/25 (Accrued FY25 RAC000523)	41,717.25
			Total Federal Emergency Assistance	0.25
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0193176	7/28/2025	894	WC disability paymentd, 6/18-7/8/25	19,674.36
			Total Safety Member Reimbursement	19,674.36
Line Item Account 5895 -- Other-Donations				
DJE - 0193176	7/28/2025	894	Community member donation	1,000.00
			Total Other-Donations	1,000.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
AUT - RACRvsl	7/1/2025	894	Commline: Proceeds from sale of excess radios (19)	-4,750.00
DJE - 0193176	7/28/2025	894	Proceeds from sale of excess radios (accrued FY25)	4,750.00
			Total Other Miscellaneous Revenue	0.00
			Total Montecito Fire Protection Dist	-166,410.66

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/01/2025	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employee & employer 457 contributions, 6/30/25	0.00	-35,729.00
07/01/2025	CLM - 0843373	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, July 2025	0.00	593.34
07/01/2025	JE - 0284850		To reverse EE-paid payroll taxes accrued 6/30/25	0.00	-118,569.90
07/01/2025	JE - 0284850		To reverse salaries & benefits accrued 6/30/25	0.00	-277,934.42
07/03/2025	EFC - 0042724	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 6/30/25	0.00	90.00
07/03/2025	EFC - 0042776	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/3/25	0.00	277,934.42
07/03/2025	EFC - 0042776	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/3/25	0.00	118,569.90
07/07/2025	EFC - 0042793	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 07/07/25	0.00	70.00
07/08/2025	EFC - 0042809	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/3/25	0.00	21,379.00
07/08/2025	EFC - 0042809	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/3/25	0.00	14,350.00
07/14/2025	EFC - 0042834	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 7/14/25	0.00	629.49
07/21/2025	CLM - 0846675	MONTECITO FIREMENS ASSOC	Employee association dues, 7/21/25	0.00	4,331.34
07/21/2025	CLM - 0846675	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/21/25	0.00	864.00
07/21/2025	EFC - 0042898	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/21/25	0.00	138,915.79
07/21/2025	EFC - 0042898	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/21/25	0.00	181,843.64
07/21/2025	MIC - 0212727	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/21/25	0.00	54,643.57
07/22/2025	EFC - 0042896	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 7/21/25	0.00	860.81
07/22/2025	EFC - 0042899	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/21/25	0.00	21,789.00
07/22/2025	EFC - 0042899	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/21/25	0.00	14,350.00
07/23/2025	CLM - 0846301	AFLAC	Employee paid insurance, July	0.00	936.32
07/23/2025	CLM - 0846314	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, August 2025	0.00	593.34
07/31/2025	EFC - 0043004	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 7/28/25	0.00	1,405.35
Total Regular Salaries				0.00	421,915.99

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6300 -- Overtime					
07/01/2025	JE - 0284850		To reverse overtime accrued 6/30/25	0.00	-71,499.12
07/03/2025	EFC - 0042776	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/3/25	0.00	71,499.12
07/21/2025	EFC - 0042898	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/21/25	0.00	296,042.02
Total Overtime				0.00	296,042.02
Line Item Account 6400 -- Retirement Contribution					
07/08/2025	MIC - 0212212	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	85,899.00
07/08/2025	MIC - 0212212	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA M	0.00	1,237.00
07/08/2025	MIC - 0212212	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA S	0.00	25,933.00
07/08/2025	MIC - 0212212	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	1,182,793.00
07/21/2025	MIC - 0212727	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/21/25	0.00	84,034.39
Total Retirement Contribution				0.00	1,379,896.39
Line Item Account 6550 -- FICA/Medicare					
07/01/2025	JE - 0284850		To reverse SS/Medicare taxes accrued 6/30/25	0.00	-7,847.43
07/03/2025	EFC - 0042776	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/3/25	0.00	7,847.43
07/21/2025	EFC - 0042898	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/21/25	0.00	10,035.26
Total FICA/Medicare				0.00	10,035.26
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2025	CLM - 0843373	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2025	0.00	110,962.32
07/01/2025	CLM - 0843373	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2025	0.00	91,498.18
07/01/2025	CLM - 0843373	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2025	0.00	267.73

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2025	CLM - 0843373	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2025	0.00	219.98
07/01/2025	CLM - 0843463	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July	0.00	574.82
07/01/2025	CLM - 0846571	THE STANDARD INSURANCE CO	Dental Insurance - active, July 2025	0.00	8,170.50
07/01/2025	CLM - 0846571	THE STANDARD INSURANCE CO	Dental Insurance - retirees, July 2025	0.00	7,637.00
07/01/2025	CLM - 0846571	THE STANDARD INSURANCE CO	Vision Insurance - active, July 2025	0.00	993.32
07/01/2025	CLM - 0846571	THE STANDARD INSURANCE CO	Vision Insurance - retirees, July 2025	0.00	972.03
07/23/2025	CLM - 0846314	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2025	0.00	110,962.32
07/23/2025	CLM - 0846314	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2025	0.00	91,087.18
07/23/2025	CLM - 0846314	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2025	0.00	89.24
07/23/2025	CLM - 0846314	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2025	0.00	73.00
Total Health Insurance Contrib				0.00	423,507.62
Line Item Account 6700 -- Unemployment Ins Contribution					
07/01/2025	JE - 0284850		To reverse CA unemployment taxes accrued 6/30/25	0.00	-13.80
07/03/2025	EFC - 0042776	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/3/25	0.00	13.80
Total Unemployment Ins Contribution				0.00	0.00
Line Item Account 6900 -- Workers Compensation					
07/01/2025	CLM - 0843512	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY 25-26	0.00	752,241.52
Total Workers Compensation				0.00	752,241.52
Line Item Account 7030 -- Clothing and Personal					
07/25/2025	MIC - 0212729	ON DUTY UNIFORMS INC	PPE: Class A uniform, C. Godlis	0.00	878.16
07/25/2025	MIC - 0212729	ON DUTY UNIFORMS INC	PPE: Class A uniform, P. Ruiz	0.00	908.60
Total Clothing and Personal				0.00	1,786.76

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7050 -- Communications					
07/03/2025	MIC - 0212150	FRONTIER	209/097-2953.0	0.00	624.09
07/03/2025	MIC - 0212150	FRONTIER	209/111-1529.0	0.00	131.18
07/03/2025	MIC - 0212150	FRONTIER	Business line: 805-565-9618	0.00	108.02
07/03/2025	MIC - 0212150	FRONTIER	Business line: 805-969-0318	0.00	112.06
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.19
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.19
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.19
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.19
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.06
07/03/2025	MIC - 0212150	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.19
07/07/2025	CLM - 0844184	NEXA RECEPTIONISTS LLC	After hours/off site answering service, July 2025	0.00	346.50
07/07/2025	CLM - 0844257	SATCOM GLOBAL INC	Satellite phone charges	0.00	114.42
07/07/2025	MIC - 0212204	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2025	0.00	88.25
07/07/2025	MIC - 0212204	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2025	0.00	88.25
07/09/2025	MIC - 0212276	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: July 2025	0.00	467.53
07/09/2025	MIC - 0212276	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: July 2025	0.00	1,819.10
07/22/2025	CLM - 0846323	VERIZON WIRELESS	iPhone for A. Briner	0.00	552.06
07/22/2025	CLM - 0846323	VERIZON WIRELESS	Wireless service, July	0.00	2,063.32
07/25/2025	CLM - 0846560	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: July 2025	0.00	374.32
07/25/2025	CLM - 0846659	IMPULSE INTERNET SERVICES	Phone services, July	0.00	1,343.91
Total Communications				0.00	8,557.02
Line Item Account 7070 -- Household Supplies					
07/08/2025	MIC - 0212251	FLOWATER INC	Water dispenser flushed & filter replaced, Sta. 91	0.00	323.25
07/08/2025	MIC - 0212251	FLOWATER INC	Water dispenser flushed & filter replaced, Sta. 92	0.00	323.25
07/10/2025	CLM - 0845099	Jeff Villarreal	J. Villarreal reimb: Household supplies	0.00	217.48
07/17/2025	MIC - 0212616	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	606.96
07/17/2025	MIC - 0212616	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	0.00	272.02
07/22/2025	MIC - 0212667	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/22/2025	MIC - 0212667	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
			Total Household Supplies	0.00	1,958.46
Line Item Account 7090 -- Insurance					
07/01/2025	CLM - 0843461	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY25-26	0.00	154,991.00
			Total Insurance	0.00	154,991.00
Line Item Account 7120 -- Equipment Maintenance					
07/03/2025	CLM - 0843988	Montecito Village Hardware	Hardware supplies	0.00	70.01
07/08/2025	CLM - 0844419	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta 91	0.00	276.09
07/12/2025	CLM - 0845222	SAFETY KLEEN INC	Quarterly solvent tank maintenance & parts, Sta 92	0.00	404.72
07/17/2025	CLM - 0845593	JOY EQUIPMENT PROTECTION INC	Sta 92: Bracket for 20lb & H2O extinguishers	0.00	224.35
07/25/2025	CLM - 0846547	Compressed Air Specialties Inc	Air compressor complete service	0.00	2,157.59
			Total Equipment Maintenance	0.00	3,132.76
Line Item Account 7200 -- Structure & Ground Maintenance					
07/10/2025	MIC - 0212400	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, July 2025	0.00	1,044.00
07/10/2025	MIC - 0212400	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, July 2025	0.00	325.00
07/14/2025	CLM - 0845513	RUGGIERO PLUMBING	Sta 91: Toilet replacement project	0.00	775.00
07/15/2025	CLM - 0845654	MISSION APPLIANCE SERVICE INC	Sta 92: Range top diagnostics	0.00	214.00
			Total Structure & Ground Maintenance	0.00	2,358.00
Line Item Account 7205 -- Fire Defense Zone					
07/07/2025	CLM - 0844182	RUBEN RAMIREZ	Fuel Treatment Network: East Valley Road	0.00	2,500.00
07/16/2025	CLM - 0845837	CUYAMA LAMB LLC	Prescribed herbivory, payment 3 of 3	0.00	20,864.00
07/25/2025	CLM - 0846563	RUBEN RAMIREZ	Fuel Treatment Network: along the high roads	0.00	7,100.00
07/25/2025	CLM - 0846674	RUBEN RAMIREZ	Dead tree removal: Ennisbrook open space	0.00	3,600.00
			Total Fire Defense Zone	0.00	34,064.00
Line Item Account 7324 -- Audit and Accounting Fees					
07/22/2025	CLM - 0846304	FECHTER & COMPANY	Financial Audit, FY 2024-25 - initial payment	0.00	4,000.00

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Audit and Accounting Fees	0.00	4,000.00
Line Item Account 7363 -- Equipment Maintenance					
07/07/2025	CLM - 0844189	SM TIRE	BC94: New tires (4)	0.00	949.38
07/07/2025	MIC - 0212201	PERRY FORD LINCOLN MAZDA	R91: Front brakes and door lock actuator	0.00	208.15
07/07/2025	MIC - 0212201	PERRY FORD LINCOLN MAZDA	R91: Service parts	0.00	506.12
07/08/2025	CLM - 0844412	THE UPS STORE	Shipping charges: Cradle point parts & antenna	0.00	55.50
07/08/2025	CLM - 0844412	THE UPS STORE	Shipping charges: D91 circuit board	0.00	13.39
07/08/2025	CLM - 0844412	THE UPS STORE	Shipping charges: SQ91 shipping and boxes	0.00	33.09
07/09/2025	CLM - 0844763	LARRY'S 8-DAY AUTO PARTS	BC94: Struts & shocks	0.00	925.42
07/09/2025	CLM - 0844766	RENEWELL FLEET SERVICE LLC	E391: Foam tank seal	0.00	465.26
07/12/2025	CLM - 0845213	QUINN CO	Sta 91: Generator battery	0.00	306.54
07/12/2025	CLM - 0845225	VELOCITY TRUCK CENTER VENTURA COUNTY	DEF Fluid	0.00	101.49
07/14/2025	CLM - 0845645	KIMBALL MIDWEST CORP	Shop supplies: Nuts, bolts & mics hardware	0.00	1,057.26
07/14/2025	CLM - 0845647	PERRY FORD LINCOLN MAZDA	U92: Service parts	0.00	544.09
07/14/2025	CLM - 0845648	QUINN CO	Sta 92: Fuel pump for generator	0.00	126.79
07/14/2025	CLM - 0845651	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Exhaust sensor & P/S filter	0.00	306.97
07/16/2025	CLM - 0845839	VELOCITY TRUCK CENTER VENTURA COUNTY	E91 & E92: Emissions parts	0.00	1,807.46
07/21/2025	CLM - 0846122	COASTAL CHEVROLET	BC94 & BC93: Service filters	0.00	323.69
07/22/2025	CLM - 0846268	AMAZON CAPITAL SERVICES	Shop tools and light bulbs for R91	0.00	77.69
07/22/2025	CLM - 0846302	EAST BAY TIRE COMPANY	E91 & E92: Rear tires (4)	0.00	4,122.19
07/25/2025	MIC - 0212684	INTERSTATE BATTERIES OF SIERRA MADRE	P99: Battery	0.00	249.90
07/25/2025	MIC - 0212684	INTERSTATE BATTERIES OF SIERRA MADRE	Pressure washer battery	0.00	124.89
			Total Equipment Maintenance	0.00	12,305.27
Line Item Account 7400 -- Medical, Dental and Lab					
07/14/2025	MIC - 0212529	LIFE ASSIST INC	Patient medical supplies	0.00	3,342.12
07/22/2025	CLM - 0846318	LIFE ASSIST INC	Patient medical supplies	0.00	584.19

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/22/2025	MIC - 0212688	TELEFLEX LLC	Patient medical supplies	0.00	1,379.20
			Total Medical, Dental and Lab	0.00	5,305.51
Line Item Account 7430 -- Memberships					
07/01/2025	CLM - 0843462	FDAC FIRE ASSOCIATIONS OF CALIF	Membership dues, 2025-26	0.00	400.00
			Total Memberships	0.00	400.00
Line Item Account 7450 -- Office Expense					
07/13/2025	CLM - 0845205	BOONE PRINTING & GRAPHICS	Office supplies: Notebooks with MFD logo	0.00	442.44
07/22/2025	MIC - 0212686	TEAM SOLUTIONS GROUP	Laptop battery replacement for C. Godlis	0.00	146.56
			Total Office Expense	0.00	589.00
Line Item Account 7460 -- Professional & Special Service					
07/01/2025	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services, June 2025 (accrual)	0.00	-9,281.00
07/01/2025	CLM - 0842501	TEAM SOLUTIONS GROUP	IT support, July 2025	0.00	5,100.00
07/01/2025	CLM - 0843608	ZWORLD GIS	Mapping services, July	0.00	1,700.00
07/14/2025	CLM - 0845515	PRICE POSTEL & PARMA	Legal services, June 2025	0.00	9,281.00
07/22/2025	CLM - 0846199	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2025	0.00	144.00
07/22/2025	CLM - 0846341	TEAM SOLUTIONS GROUP	IT support, August 2025	0.00	5,100.00
			Total Professional & Special Service	0.00	12,044.00
Line Item Account 7507 -- ADP Payroll Fees					
07/17/2025	CLM - 0845947	UKG INC	UKG payroll monthly fee, June 2025	0.00	1,200.01
			Total ADP Payroll Fees	0.00	1,200.01
Line Item Account 7510 -- Contractual Services					
07/01/2025	CLM - 0842501	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
07/01/2025	CLM - 0843612	PSTRAX	PSTrax Data tracking software annual fee	0.00	8,950.00
07/16/2025	CLM - 0845831	GOVERNMENTJOBS.COM INC	NeoGov annual fee, 9/15/25-9/14/26	0.00	5,424.14
07/22/2025	CLM - 0846341	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
			Total Contractual Services	0.00	17,498.54

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7530 -- Publications & Legal Notices					
07/22/2025	MIC - 0212669	MONTECITO JOURNAL	Public notice (2): Ordinance No. 2025-01 FHSZ	0.00	1,300.00
07/22/2025	MIC - 0212669	MONTECITO JOURNAL	Public notice (2): Preliminary Budget FY 2025-26	0.00	220.00
Total Publications & Legal Notices				0.00	1,520.00
Line Item Account 7540 -- Rents/Leases-Equipment					
07/17/2025	CLM - 0845820	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2025	0.00	359.71
Total Rents/Leases-Equipment				0.00	359.71
Line Item Account 7580 -- Rents/Leases-Structure					
07/01/2025	CLM - 0843375	Community Radio Inc	Gibraltar space rental qtrly, July-Sept	0.00	2,626.26
Total Rents/Leases-Structure				0.00	2,626.26
Line Item Account 7650 -- Special Departmental Expense					
07/03/2025	CLM - 0843902	HAYWARD LUMBER COMPANY SB	4th of July pancake breakfast, ram board and tape	0.00	368.26
07/08/2025	JE - 0285592		ProRata Share of LAFCO 25-26 Budget: Mont Fire	0.00	21,200.00
07/16/2025	CLM - 0845826	MARBORG INDUSTRIES	Portable Restrnm for 4th of July breakfast, Sta. 91	0.00	855.00
Total Special Departmental Expense				0.00	22,423.26
Line Item Account 7730 -- Transportation and Travel					
07/28/2025	DJE - 0193176		Reimb for SB Chiefs Retreat, SBC (accrued FY25)	0.00	-6,500.00
Total Transportation and Travel				0.00	-6,500.00
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/25/2025	CLM - 0846561	McCormix Corporation	Diesel fuel, 7/17/25	0.00	2,812.86
07/28/2025	DJE - 0193176		MWD diesel fuel reimb, 01-06/2025 (accrued FY25)	0.00	-2,115.40
Total Gasoline-Oil-Fuel				0.00	697.46
Line Item Account 7732 -- Training					
07/15/2025	CLM - 0845644	HELPING HAND HEALTH EDUCATION LLC	BLS recertification cards (11)	0.00	165.00
07/17/2025	CLM - 0845822	HELPING HAND HEALTH EDUCATION LLC	ACLS recertification cards, B. Macy	0.00	40.00

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/22/2025	TRC - 0068129	JESS GILKEY	J. Gilkey Reimb: Paramedic Certification, 7/3/25	0.00	548.00
07/22/2025	TRC - 0068134	JARED GAMM	J. Gamm reimb: Company Officer 2E, 7/7-7/10/25	0.00	439.60
			Total Training	0.00	1,192.60
Line Item Account 7760 -- Utilities					
07/03/2025	MIC - 0212117	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	420.04
07/03/2025	MIC - 0212117	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	420.04
07/10/2025	MIC - 0212402	THE GAS COMPANY	Gas service, Sta. 91 - 7/2/25	0.00	100.25
07/10/2025	MIC - 0212402	THE GAS COMPANY	Gas service, Sta. 92 - 7/3/25	0.00	121.83
07/17/2025	CLM - 0845946	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	4,258.92
			Total Utilities	0.00	5,321.08
Line Item Account 7830 -- Interest Expense					
07/03/2025	EFC - 0042726	US Bank Trust NA	POB 2021 interest payment, 7/2025	0.00	31,897.72
			Total Interest Expense	0.00	31,897.72
Line Item Account 8300 -- Equipment					
07/22/2025	CLM - 0846305	JMPE ELECTRICAL ENGINEERING LIGHTING DESIGN	Generator, Sta 92: Electrical engineering design	0.00	1,800.00
07/22/2025	MIC - 0212686	TEAM SOLUTIONS GROUP	LMR Comm: IT firewalls (7) for Phase 2	0.00	14,683.20
07/25/2025	CLM - 0846586	TRINITY POWER SOLUTIONS INC	Generator, Sta 92: Replacement auto trnsfr switch	0.00	3,113.63
			Total Equipment	0.00	19,596.83
			Total Montecito Fire Protection Dist	0.00	3,622,964.05

Cost Transactions

From 7/1/2025 to 7/31/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8300 -- Equipment					
07/25/2025	CLM - 0846667	COMMLINE INC	New D91 Tahoe: L3 XL-200M dual mobile radios (2)	0.00	18,255.00
			Total Equipment	0.00	18,255.00
			Total Montecito Fire Cap Outlay Res	0.00	18,255.00

Financial Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Year-To-Date Actual	7/31/2024 Year-To-Date Actual	7/31/2025 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-38,935.75	-51,583.65	-64,077.66
3011 -- Property Tax-Unitary	151.15	1.70	1,230.98
3015 -- PT PY Corr/Escapes Secured	29,282.09	33,274.66	25,564.96
3020 -- Property Tax-Current Unsecd	-2,225.15	461.95	568.93
3023 -- PT PY Corr/Escapes Unsecured	6,185.71	1,048.12	448.92
3040 -- Property Tax-Prior Secured	19.46	725.21	-840.52
3050 -- Property Tax-Prior Unsecured	3,122.66	1,121.54	945.57
3054 -- Supplemental Pty Tax-Current	105,251.80	52,309.94	48,466.37
3056 -- Supplemental Pty Tax-Prior	-73.53	203.79	10.98
Taxes	102,778.44	37,563.26	12,318.53
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	339.14	168.02	5.67
Fines, Forfeitures, and Penalties	339.14	168.02	5.67
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	-3,036.47
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	-3,036.47
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	-100,942.00	-230,201.00	-196,373.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	-71,744.00	0.00	0.00
Intergovernmental Revenue-State	-172,686.00	-230,201.00	-196,373.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	-4,952.00	0.25

Financial Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Year-To-Date Actual	7/31/2024 Year-To-Date Actual	7/31/2025 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	-507,366.00	0.00
Intergovernmental Revenue-Federal	0.00	-512,318.00	0.25
Charges for Services			
5105 -- Reimb for District Services	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	0.00	0.00	19,674.36
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5895 -- Other-Donations	0.00	0.00	1,000.00
5909 -- Other Miscellaneous Revenue	0.00	-2,300.00	0.00
Miscellaneous Revenue	0.00	-2,300.00	20,674.36
Revenues	-69,568.42	-707,087.72	-166,410.66
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	433,497.22	879,231.33	421,915.99
6300 -- Overtime	145,160.85	315,355.21	296,042.02
6301 -- Overtime - Reimbursable	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00
6400 -- Retirement Contribution	77,879.59	662,123.63	1,379,896.39
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	8,303.22	20,743.80	10,035.26
6600 -- Health Insurance Contrib	198,174.41	217,197.85	423,507.62
6700 -- Unemployment Ins Contribution	0.00	16.80	0.00
6900 -- Workers Compensation	506,262.00	496,534.52	752,241.52

Financial Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Year-To-Date Actual	7/31/2024 Year-To-Date Actual	7/31/2025 Year-To-Date Actual
Salaries and Employee Benefits	1,369,277.29	2,591,203.14	3,283,638.80
Services and Supplies			
7030 -- Clothing and Personal	0.00	0.00	1,786.76
7050 -- Communications	12,022.07	8,385.44	8,557.02
7060 -- Food	-886.00	328.37	0.00
7070 -- Household Supplies	2,013.52	1,286.74	1,958.46
7090 -- Insurance	108,929.00	150,895.00	154,991.00
7120 -- Equipment Maintenance	257.76	2,856.93	3,132.76
7200 -- Structure & Ground Maintenance	5,326.00	393.00	2,358.00
7205 -- Fire Defense Zone	24,025.58	35,060.09	34,064.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	4,000.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00
7363 -- Equipment Maintenance	4,160.24	6,950.38	12,305.27
7400 -- Medical, Dental and Lab	594.33	2,114.72	5,305.51
7430 -- Memberships	0.00	400.00	400.00
7450 -- Office Expense	1,015.51	186.13	589.00
7456 -- IT Hardware Purchase < \$5K	3,264.66	3,542.53	0.00
7460 -- Professional & Special Service	16,508.75	15,735.00	12,044.00
7507 -- ADP Payroll Fees	835.85	1,027.24	1,200.01
7510 -- Contractual Services	63,760.43	20,043.31	17,498.54
7530 -- Publications & Legal Notices	210.00	340.00	1,520.00
7540 -- Rents/Leases-Equipment	259.35	179.44	359.71
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,525.76	2,584.56	2,626.26
7630 -- Small Tools & Instruments	0.00	193.62	0.00

Financial Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Year-To-Date Actual	7/31/2024 Year-To-Date Actual	7/31/2025 Year-To-Date Actual
7650 -- Special Departmental Expense	1,167.16	1,710.83	22,423.26
7671 -- Special Projects	0.00	0.00	0.00
7730 -- Transportation and Travel	3,708.22	2,370.57	-6,500.00
7731 -- Gasoline-Oil-Fuel	-4,707.83	2,762.40	697.46
7732 -- Training	2,014.19	1,369.46	1,192.60
7760 -- Utilities	5,251.57	5,358.51	5,321.08
Services and Supplies	252,256.12	266,074.27	287,830.70
Other Charges			
7830 -- Interest Expense	52,259.00	42,166.67	31,897.72
Other Charges	52,259.00	42,166.67	31,897.72
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	0.00	0.00
8300 -- Equipment	66,669.47	0.00	19,596.83
Capital Assets	66,669.47	0.00	19,596.83
Expenditures	1,740,461.88	2,899,444.08	3,622,964.05
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00

Financial Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Year-To-Date Actual	7/31/2024 Year-To-Date Actual	7/31/2025 Year-To-Date Actual
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-1,810,030.30	-3,606,531.80	-3,789,374.71
Net Financial Impact	-1,810,030.30	-3,606,531.80	-3,789,374.71

Expenditure Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2025 Month-To-Date Actual	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual	5/31/2025 Month-To-Date Actual	6/30/2025 Month-To-Date Actual	7/31/2025 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	457,598.07	949,716.78	895,387.45	1,151,176.80	1,341,532.33	421,915.99
6300 -- Overtime	91,137.44	186,495.53	-693,674.57	183,686.52	-45,203.74	296,042.02
6301 -- Overtime - Reimbursable	0.00	0.00	900,259.44	0.00	277,170.91	0.00
6400 -- Retirement Contribution	87,258.21	259,527.92	182,839.76	185,012.79	236,577.73	1,379,896.39
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	400,000.00	0.00
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	100,000.00	0.00
6550 -- FICA/Medicare	7,580.70	15,382.03	15,500.01	15,636.46	22,215.63	10,035.26
6600 -- Health Insurance Contrib	227,852.60	229,390.34	222,476.23	226,522.47	220,651.66	423,507.62
6700 -- Unemployment Ins Contribution	4.80	5,427.47	-5,335.71	78.15	37.91	0.00
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	0.00	752,241.52
Total Salaries and Employee Benefits	871,431.82	1,645,940.07	1,517,452.61	1,762,113.19	2,552,982.43	3,283,638.80
Services and Supplies						
7030 -- Clothing and Personal	2,630.97	564.57	745.45	12,213.19	36,854.23	1,786.76
7050 -- Communications	16,037.64	7,803.36	10,260.95	12,312.19	19,026.33	8,557.02
7060 -- Food	466.63	726.26	0.00	0.00	1,712.70	0.00
7070 -- Household Supplies	3,476.94	2,629.33	2,887.64	1,884.96	10,904.02	1,958.46
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	154,991.00
7120 -- Equipment Maintenance	1,182.95	8,754.43	11,478.61	874.61	10,479.28	3,132.76
7121 -- Operating Supplies	3,728.72	7,117.53	-10,846.25	0.00	0.00	0.00
7200 -- Structure & Ground Maintenance	1,147.00	5,686.85	8,991.84	2,525.90	75,848.76	2,358.00
7205 -- Fire Defense Zone	12,344.75	27,085.62	45,531.76	50,258.22	111,360.20	34,064.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	4,205.96	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00	0.00	745.00	4,000.00
7325 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	5,789.13	0.00	0.00	10,470.25	0.00
7363 -- Equipment Maintenance	16,837.72	17,343.30	8,182.27	12,940.93	53,306.38	12,305.27

Expenditure Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2025 Month-To-Date Actual	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual	5/31/2025 Month-To-Date Actual	6/30/2025 Month-To-Date Actual	7/31/2025 Month-To-Date Actual
7400 -- Medical, Dental and Lab	4,041.91	2,133.95	3,072.42	5,389.50	486.32	5,305.51
7430 -- Memberships	0.00	0.00	0.00	0.00	1,686.67	400.00
7450 -- Office Expense	1,681.42	528.42	5,578.76	1,083.26	11,337.76	589.00
7456 -- IT Hardware Purchase < \$5K	2,615.75	0.00	4,977.26	0.00	3,065.92	0.00
7460 -- Professional & Special Service	18,850.50	20,129.00	46,242.29	50,009.06	60,936.40	12,044.00
7507 -- ADP Payroll Fees	888.61	8,562.61	1,200.01	1,200.01	1,200.01	1,200.01
7510 -- Contractual Services	616.76	3,571.03	3,610.61	3,750.00	9,462.17	17,498.54
7530 -- Publications & Legal Notices	0.00	0.00	0.00	0.00	585.00	1,520.00
7540 -- Rents/Leases-Equipment	179.44	179.44	928.05	796.88	360.54	359.71
7546 -- Administrative Expense	0.00	0.00	192,891.73	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	-1,899.48	0.00	0.00	2,626.26
7630 -- Small Tools & Instruments	645.43	0.00	118.16	182.04	6,946.59	0.00
7650 -- Special Departmental Expense	271.02	-2,851.64	-7,882.40	44,517.98	-47,286.06	22,423.26
7671 -- Special Projects	0.00	393.37	3,284.42	0.00	2,912.43	0.00
7730 -- Transportation and Travel	2,976.55	11,968.22	3,663.37	1,197.73	9,048.83	-6,500.00
7731 -- Gasoline-Oil-Fuel	6,508.67	7,173.99	3,228.11	3,973.47	16,694.01	697.46
7732 -- Training	1,474.96	4,006.93	12,100.41	15,786.38	26,342.19	1,192.60
7760 -- Utilities	5,694.84	3,727.41	4,356.12	4,177.75	7,158.11	5,321.08
Total Services and Supplies	104,299.18	143,023.11	352,702.11	225,074.06	445,850.00	287,830.70
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	0.00	31,897.72
Total Other Charges	0.00	0.00	0.00	0.00	0.00	31,897.72
Capital Assets						
8200 -- Structures&Struct Improvements	1,606.50	3,265.00	2,145.00	109,170.76	259,854.48	0.00
8300 -- Equipment	2,753.97	249,887.85	42,470.90	10,789.00	107,588.61	19,596.83
Total Capital Assets	4,360.47	253,152.85	44,615.90	119,959.76	367,443.09	19,596.83

Expenditure Trend

As of: 7/31/2025
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2025 Month-To-Date Actual	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual	5/31/2025 Month-To-Date Actual	6/30/2025 Month-To-Date Actual	7/31/2025 Month-To-Date Actual
Total Expenditures	980,091.47	2,042,116.03	1,914,770.62	2,107,147.01	3,366,275.52	3,622,964.05
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	370,000.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	370,000.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	370,000.00	0.00
Changes to Fund Balances						
Changes to Residual Fund Balance						
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Residual Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	980,091.47	2,042,116.03	1,914,770.62	2,107,147.01	3,736,275.52	3,622,964.05
Total Report	980,091.47	2,042,116.03	1,914,770.62	2,107,147.01	3,736,275.52	3,622,964.05

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)	12-M % (net)
August 2024	14,304,069.63	-	231,104.07	5,197.00	14,529,976.70	1.58%	12.80%
September 2024	14,529,976.70	-	201,999.99	5,251.96	14,726,724.73	1.35%	17.79%
October 2024	14,726,724.73	-	(307,334.38)	5,304.04	14,414,086.31	-2.12%	16.41%
November 2024	14,414,086.31	-	319,959.20	5,240.60	14,728,804.91	2.18%	12.81%
December 2024	14,728,804.91	250,000.00	(307,718.18)	5,316.74	14,665,769.99	-2.13%	6.30%
January 2025	14,665,769.99	-	194,684.62	5,156.78	14,855,297.83	1.29%	7.69%
February 2025	14,855,297.83	-	192,138.64	5,202.94	15,042,233.53	1.26%	8.21%
March 2025	15,042,233.53	-	(199,886.39)	5,248.07	14,837,099.07	-1.36%	5.23%
April 2025	14,837,099.07	-	28,583.45	5,209.58	14,860,472.94	0.16%	8.03%
May 2025	14,860,472.94	-	183,579.84	5,213.88	15,038,838.90	1.20%	6.81%
June 2025	15,038,838.90	100,000.00	369,350.68	5,277.80	15,502,911.78	2.42%	8.10%
July 2025	15,502,911.78	-	37,499.92	5,347.16	15,535,064.54	0.21%	6.06%
Total		350,000.00	943,961.46	62,966.55			

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

Total OPEB Liability at 6/30/2022 = \$ 15,584,413
 PARS OPEB balance at 6/30/2022 = 12,373,446

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

Funded status = **79.4%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
August 2024	6,809,943.47	-	110,036.81	2,474.32	6,917,505.96	1.58%	12.79%
September 2024	6,917,505.96	-	96,146.26	2,500.50	7,011,151.72	1.35%	17.78%
October 2024	7,011,151.72	-	(146,342.42)	2,525.22	6,862,284.08	-2.12%	16.40%
November 2024	6,862,284.08	-	152,314.73	2,494.90	7,012,103.91	2.18%	12.81%
December 2024	7,012,103.91	1,750,000.00	(152,665.41)	2,531.15	8,606,907.35	-2.21%	6.20%
January 2025	8,606,907.35	-	114,756.91	3,040.88	8,718,623.38	1.30%	7.93%
February 2025	8,718,623.38	-	115,078.07	3,068.14	8,830,633.31	1.28%	8.79%
March 2025	8,830,633.31	-	(115,810.32)	3,095.43	8,711,727.56	-1.35%	5.50%
April 2025	8,711,727.56	-	16,728.41	3,065.30	8,725,390.67	0.16%	8.33%
May 2025	8,725,390.67	-	107,176.62	3,067.81	8,829,499.48	1.19%	7.39%
June 2025	8,829,499.48	400,000.00	218,144.93	3,100.82	9,444,543.59	2.44%	9.28%
July 2025	9,444,543.59	-	22,542.20	3,297.46	9,463,788.33	0.20%	7.28%
Total		2,150,000.00	538,106.79	34,261.93			

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
6/1/2025 to 6/30/2025

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

Account Summary

Source	Balance as of 6/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 6/30/2025
OPEB	\$15,038,838.90	\$100,000.00	\$369,350.68	\$5,277.80	\$0.00	\$0.00	\$15,502,911.78
PENSION	\$8,829,499.48	\$400,000.00	\$218,144.93	\$3,100.82	\$0.00	\$0.00	\$9,444,543.59
Totals	\$23,868,338.38	\$500,000.00	\$587,495.61	\$8,378.62	\$0.00	\$0.00	\$24,947,455.37

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	2.45%	3.92%	8.66%	7.43%	4.53%	5.46%	1/19/2010
PENSION	2.46%	3.92%	8.82%	7.49%	4.55%	-	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
7/1/2025 to 7/31/2025

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

Account Summary

Source	Balance as of 7/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2025
OPEB	\$15,502,911.78	\$0.00	\$37,499.92	\$5,347.16	\$0.00	\$0.00	\$15,535,064.54
PENSION	\$9,444,543.59	\$0.00	\$22,542.20	\$3,297.46	\$0.00	\$0.00	\$9,463,788.33
Totals	\$24,947,455.37	\$0.00	\$60,042.12	\$8,644.62	\$0.00	\$0.00	\$24,998,852.87

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	0.24%	3.97%	6.52%	6.22%	4.03%	5.38%	1/19/2010
PENSION	0.24%	3.97%	6.68%	6.27%	4.05%	-	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 *DN*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 15, 2025
Topic: Review of Reserve Policies and Recommended Increases for FY 2025-26

Summary

The purpose of this report is to review the District's current reserve policies for Catastrophic, Economic Uncertainties, Residual, Capital, and Land/Building funds, and to adjust the reserve amounts based on Consumer Price Index (CPI) and construction inflation (for the Land/Building fund). These changes are in line with the Financial Policies adopted by the Board of Directors in January 2025.

Background

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.

In January 2024, the Board adopted the Financial Policies that outlined the District's approach to fiscal management, including the management of reserve funds. The reserves ensure the District is prepared to address financial challenges such as catastrophic events, economic downturns, capital replacement needs, and a joint fire station that would enhance emergency responses to our community. Specifically, Capitol PFG recommended that reserve levels should be reviewed and adjusted annually based on changes to CPI and construction inflation. The current reserves and target levels for fiscal year 2025-26 are presented in this report.

Current Reserves

- Economic Uncertainties: 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.
- Catastrophic Event: 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 a significant loss in the tax base or large-scale fire suppression.
- Unrestricted Residual Reserve: 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.
 - Update annually with CPI

- Capital Reserve (Fund 3652) - The Capital Reserve will address expenditures for the 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.
 - Update annually with CPI
- Land and Building Reserve – The Land and Building Reserve is intended to ensure sufficient funding is available for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment, and modernization of existing stations.
 - Update annually with construction inflation

Reserves

Based on the Board-approved Financial Policies for reserve categories and adjustments for CPI or construction inflation, the reserve target levels for FY 2025-26 are presented below for approval.

RESERVE CATEGORIES	TARGET FY 2024-25 ¹	RECOMMENDED INCREASE	TARGET FY 2025-26	BALANCE IN FY26 BUDGET
Catastrophic Event	3,490,000	115,000	3,605,000	3,605,000
Economic Uncertainties	5,420,000	160,000	5,580,000	5,580,000
Unrestricted Residual ²	2,240,000	67,000	2,307,000	2,648,000
Capital ²	3,360,000	100,000	3,460,000	3,412,000
Land & Building ³	4,720,000	109,000	4,829,000	5,050,000

The recommended increases to the reserve funds are based on CPI and construction inflation adjustments and are consistent with the Financial Policies adopted in January 2025. These adjustments will ensure that the District’s reserve levels continue to provide a strong financial foundation.

Conclusion

Staff recommends that the Finance Committee review the proposed reserve adjustments and make a recommendation to the Board of Directors for approval.

Attachments

N/A

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

¹ All target reserve levels are in accordance with Capitol PFG recommendations.
² CPI adjustment for Los Angeles Index from July 1, 2025 to June 30, 2025 = 3.0%
³ Construction inflation for 2024 was 2.3%.

Agenda

Item #5



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 15, 2025
Topic: Recommended Final Budget for Fiscal Year 2025-26

Summary

The purpose of this report is to present the Final Budget for the District for fiscal year 2025-26, for your review and approval recommendation. The budget financials, which include all three funds - General Fund, Capital Reserves, and Land & Building – have been prepared to meet the organization’s priorities and needs while maintaining fiscal responsibility.

Budget Summary

The following table provides an overview of the budgets for each fund, a consolidated total, and estimated fund balances on June 30, 2026.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	26,205,000	-0-	-0-	26,205,000
Other revenue	<u>2,606,000</u>	<u>490,000</u>	<u>150,000</u>	<u>3,246,000</u>
Total Revenue	28,811,000	490,000	150,000	29,451,000
Salaries and benefits	24,590,000	-0-	-0-	24,590,000
Services and supplies	3,186,000	-0-	500,000	3,686,000
Other charges	64,000	-0-	-0-	64,000
Capital assets	1,139,000	606,000	-0-	1,745,000
Transfers/LT debt payments	<u>1,595,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,595,000</u>
Total Expenses	30,574,000	606,000	500,000	31,680,000
Funds Used to Increase Reserves¹	<u>(275,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>(275,000)</u>
Net financial impact	(2,038,000)	(116,000)	(350,000)	(2,504,000)
Est. fund balance on 6/30/26	11,833,000	3,412,000	5,050,000	20,295,000

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

Discussion

The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2026, and it is presented alongside the Preliminary Budget adopted in June, and the actual budget from fiscal year 2025 for comparison purposes. Below are explanations for updates made to the proposed Final Budget.

General Fund Revenues

- Property Taxes Revenue (3010-3054): The District's assessed property tax increased by an estimated 5.7%, compared to the 4% growth assumed on the Preliminary Budget. Secured property taxes were recalculated using the updated growth rate, while other property tax line items were adjusted based on the FY25 actual revenue as the base. Overall property tax revenue projected to increase by \$1,304,923 from the prior year.
- Interest Income (3380) – Interest income varies year to year based mostly on the fixed income market. FY25 saw continued growth, but FY26 is projected to be slightly lower due to forecasted declines in interest rates.
- Reimbursement for District Services (5105) – Revenue for this line item has been eliminated due to the discontinuation of first responder fees with ambulance provider, AMR, and the termination of dispatch services previously provided to the Carpinteria-Summerland Fire Protection District.
- Safety Member Reimbursement (5768) – Updated to reflect estimated workers' compensation benefit payments for the year.

General Fund Expenditures – Salaries & Employee Benefits

- Salaries (6100) – Based on current MOU contracts.
- Overtime - Reimbursable (6301) – This amount is in line with predicted mutual aid activity and actual expense figures for FY25. The expected OT amount of \$1,500,000 is calculated at 75% of the expected mutual aid revenue of \$2,000,000 (lines 3750 and 4476).
- Supplemental Retirement Contributions (6450) and Retiree Medical OPEB (6475) – Staff recommends contributing \$3 million toward pension liabilities and \$500,000 toward OPEB liabilities. Contributions will be made to the PARS Pension Trusts initially, with staff working alongside the CalPERS actuary and municipal advisor Jeff Small to evaluate whether applying funds directly to CalPERS would provide greater impact in reducing pension liabilities.
- Workers' Compensation Insurance (6900) - The increase is based on premium increases provided by the District's insurance carrier, SDRMA. This reflects anticipated pool-wide rate increases, along with an increase in the District's Experience Modification Rate (EMOD), which increased to 112% for the year.

General Fund Expenditures – Services and Supplies

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

- Fire Defense Zone - Hazard Mitigation (7205) – The budget approved during the Preliminary Budget supports and expands ongoing projects focused on reducing wildfire risks in our community. The increase allows for expansion of additional prevention projects, such as fire roads maintenance, defensible space, herbivory, weed whipping, invasive species removal, and fuel treatment network.

General Fund Expenditures – Capital Assets

- Structures and Improvements (8200) – The gate and carport project at Station 92 began in April 2025 and is expected to be completed within the next month. The budgeted amount is sufficient to cover the remaining costs of the project.
- Equipment (8300) – The FY 2026 budget includes funding for carryover projects not completed in the prior year, including generator installations, the implementation of a station alerting system for dispatched calls at both stations, and the completion of the Land Mobile Radio.

Capital Reserves (Fund 3652) – This fund maintains reserves for vehicle and apparatus replacements based on a service schedule. There are no proposed changes to the Final Budget from the Preliminary Budget.

Land & Building (Fund 3653) – This fund maintains reserves for pre-acquisition costs for a joint fire station. There are no proposed changes to the Final Budget from the Preliminary Budget.

Conclusion

The Finance Committee recommends that the Board adopt Resolution 2025-05, and the accompanying financial statements.

Attachments

1. Resolution 2025-05: Adoption of the Final Budget for the Fiscal Year 2025-26
2. Proposed Final Budget for Fiscal Year 2025-26

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

RESOLUTION NO. 2025-05

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
FINAL BUDGET FOR THE FISCAL YEAR 2025-26**

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

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

WHEREAS, the Board of Directors met at a regular meeting on June 23, 2025, to consider the District's preliminary budget for fiscal year 2025-26 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 23, 2025, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 23, 2025, set September 22, 2025 at 2:00 p.m. at the Montecito Fire Protection District Board of Directors Meeting, as the time to consider and adopt the final budget as required by law, providing that any person may attend and be heard regarding any item in the budget or regarding the addition of other items; and

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

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

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

1. That the Board of Directors adopts the fiscal year 2025-26 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 22, 2025.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 24,590,000
Services & Supplies	3,186,000
Other Charges	64,000
Capital Assets	1,139,000
Other Financing Uses	<u>1,595,000</u>
	\$ 30,574,000

Fund 3652 – Capital Outlay
Capital Assets \$ 606,000

Fund 3653 – Land & Building
Services & Supplies \$ 500,000

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

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 22nd day of September, 2025, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

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

FUND 3650 - GENERAL FUND

	Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
REVENUES					
Property Taxes					
3010 Property Tax - Secured (5.7%)	\$ 24,495,000	\$ 24,071,000	\$ 424,000	\$ 23,174,043	\$ 1,320,957
3011 Property Tax - Unitary	251,000	226,000	25,000	251,261	(261)
3015 Property Tax - Escapes Secured	31,000	50,000	(19,000)	31,035	(35)
3020 Property Tax - Unsecured	809,000	885,000	(76,000)	808,714	286
3023 Property Tax - PY Corrections/Escapes	31,000	22,000	9,000	41,909	(10,909)
3040 Property Tax - Prior Secured	-	-	-	2,470	(2,470)
3050 Property Tax - Prior Unsecured	18,000	28,000	(10,000)	17,713	287
3054 Supplemental Property Tax - Current	570,000	591,000	(21,000)	570,126	(126)
3056 Supplemental Property Tax - Prior	-	-	-	2,806	(2,806)
Total Taxes Revenue	26,205,000	25,873,000	332,000	24,900,077	1,304,923
Fines, Forfeitures, and Penalties					
3057 Property Tax 506 Interest/480 Penalties	-	-	-	2,625	(2,625)
Total Use of Money and Property	-	-	-	2,625	(2,625)
Use of Money and Property					
3380 Interest Income	372,000	319,000	53,000	413,219	(41,219)
3409 Rental Property Income	69,000	69,000	-	68,086	914
Total Use of Money and Property	441,000	388,000	53,000	481,305	(40,305)
Intergovernmental Revenue - State					
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,369,845	(369,845)
4220 Homeowners Property Tax Relief	77,000	77,000	-	76,140	860
Total Intergovernmental Revenue - State	1,077,000	1,077,000	-	1,445,985	(368,985)

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

FUND 3650 - GENERAL FUND

	Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
Intergovernmental Revenue - Federal					
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	2,165,694	(1,165,694)
4610 Federal Aid for Disaster	-	-	-	(507,366)	507,366
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	1,658,328	(658,328)
Charges for Services					
5105 Reimbursement for District Services	-	127,000	(127,000)	172,551	(172,551)
Total Charges for Services	-	127,000	(127,000)	172,551	(172,551)
Miscellaneous Revenue					
5768 Safety Member Reimbursement	75,000	30,000	45,000	131,171	(56,171)
5895 Other - Donations	-	-	-	100	(100)
5909 Other - Miscellaneous Revenue	13,000	13,000	-	14,176	(1,176)
Total Miscellaneous Revenue	88,000	43,000	45,000	145,447	(57,447)
TOTAL REVENUES	28,811,000	28,508,000	303,000	28,806,318	4,682

EXPENDITURES

Salaries & Employee Benefits

6100 Regular Salaries	\$ 10,630,000	\$ 10,630,000	\$ -	\$ 11,052,952	\$ (422,952)
6300 Overtime	1,700,000	1,900,000	(200,000)	1,201,755	498,245
6301 Overtime - Fire Reimbursable	1,500,000	1,500,000	-	2,509,475	(1,009,475)
6400 Retirement Contributions	3,465,000	3,465,000	-	2,699,202	765,798
6450 Supp Retirement Contribution (UAL)	3,000,000	750,000	2,250,000	2,150,000	850,000
6475 Retiree Medical OPEB	500,000	-	500,000	350,000	150,000
6550 FICA/Medicare	208,000	208,000	-	208,302	(302)
6600 Insurance Contributions	2,776,000	2,776,000	-	2,663,960	112,040
Health Insurance	2,550,000				
Dental, Vision, Life Insurance	226,000				
6700 Unemployment Insurance	6,000	6,000	-	5,869	131

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

FUND 3650 - GENERAL FUND

		Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
6900	Workers Compensation Insurance	805,000	805,000	-	485,537	319,463
	Total Salaries & Employee Benefits	24,590,000	22,040,000	2,550,000	23,327,052	1,262,948
Services & Supplies						
7030	Clothing and PPE	146,000	146,000	-	56,662	89,338
	Operational	62,000				
	BDU tactical pants (ongoing)	24,000				
	Turnouts replacement (Year 1 of 3)	60,000				
7050	Communications	144,000	144,000	-	131,932	12,068
	Operational	115,000				
	CradlePoint modems/install	29,000				
7060	Food	4,500	4,500	-	4,595	(95)
7070	Household Supplies	50,000	50,000	-	43,072	6,928
7090	Insurance: Liability/Auto/Prop.	155,000	166,000	(11,000)	150,895	4,105
7120	Equipment Maintenance (Operations)	58,000	58,000	-	56,599	1,401
7200	Structure and Grounds Maintenance	112,500	112,500	-	128,982	(16,482)
	Operational	61,000				
	Basement HVAC system replacement	17,500				
	Cabinet and shelving build in WFS Office	11,500				
	Wood flooring for firefighter training room	8,500				
	Rubber flooring for fitness gym	7,000				
	Turnouts lockers steel/materials	7,000				
7205	Fire Defense Zone (Hazard Mitigation)	704,000	704,000	-	475,621	228,379
	Operational	410,000				
	Home Hardening Assistance Program	100,000				
	Neighborhood Chipping Program	169,000				
	Fire roads management	25,000				
7322	Consulting and Management Fees	4,500	2,500	2,000	4,205	295
7325	Other Professional Services (RFCC)	200,000	200,000	-	-	200,000
7324	Audit and Accounting Fees	45,000	45,000	-	36,163	8,837

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

FUND 3650 - GENERAL FUND

		Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
7348	Instruments & Equipment	43,000	43,000	-	19,442	23,558
	Hose equipment and maintenance	6,000				
	Rope rescue equipment and maintenance	5,000				
	USAR equipment maintenance	10,000				
	HazMat team equipment	10,000				
	Wildland mobile water pumps	12,000				
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	164,834	(24,834)
7400	Medical & First Aid Supplies	47,000	47,000	-	51,916	(4,916)
7430	Memberships	16,000	16,000	-	13,740	2,260
7450	Office Expense	28,000	28,000	-	24,508	3,492
	Operational	20,000				
	Battalion Chief office furniture	8,000				
7456	IT Hardware < \$5,000	38,000	38,000	-	27,222	10,778
	Operational	10,000				
	Desktop computer replacements	28,000				
7460	Professional and Special Services	457,000	457,000	-	388,313	68,687
7507	Payroll Fees	15,000	15,000	-	19,747	(4,747)
7510	Contractual Services	150,000	150,000	-	122,243	27,757
7530	Publications & Legal Notices	6,000	6,000	-	2,360	3,640
7540	Rents & Leases - Equipment	5,500	5,500	-	5,233	267
7546	Administrative Tax Expense	195,000	195,000	-	192,892	2,108
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	7,787	4,713
7630	Small Tools & Instruments	25,500	25,500	-	18,275	7,225
	Operational	11,000				
	Gym equipment	14,500				
7650	Special District Expense	45,000	45,000	-	46,772	(1,772)

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

FUND 3650 - GENERAL FUND

		Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
7671	Special Projects	20,000	20,000	-	14,564	5,436
	Department mailings	12,000				
	Public Education materials	8,000				
7730	Transportation and Travel	65,000	65,000	-	68,646	(3,646)
7731	Gasoline/Oil/Fuel	80,000	90,000	(10,000)	73,212	6,788
7732	Training	99,000	99,000	-	86,409	12,591
7760	Utilities	75,000	75,000	-	73,263	1,737
	Total Services & Supplies	3,186,000	3,205,000	(19,000)	2,510,104	675,896
Other Charges						
7830	Interest Expense (POB)	64,000	64,000	-	84,333	(20,333)
	Total Other Charges	64,000	64,000	-	84,333	(20,333)
Capital Assets						
8200	Structures & Improvements	232,000	-	232,000	380,582	(148,582)
	Carport/gate (92)	232,000				
8300	Equipment	907,000	477,000	430,000	466,717	440,283
	Generator (91)	165,000				
	Generator (92)	100,000				
	Station Alerting System	212,000				
	LMR Communications Project	430,000	-	-	-	-
	Total Capital Assets	1,139,000	477,000	662,000	847,299	291,701
	TOTAL EXPENDITURES	28,979,000	25,786,000	3,193,000	26,768,788	2,210,212
Other Financing Uses						
Financing Uses						
7901	Transfer To Capital Reserves Fund (3652)	400,000	400,000	-	370,000	30,000
7910	Long Term Debt Principal Repayment (POB)	1,195,000	1,195,000	-	1,173,594	21,406
	TOTAL FINANCING USES	1,595,000	1,595,000	-	1,543,594	51,406

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

FUND 3650 - GENERAL FUND

	Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
Changes to Residual Fund					
9601 Residual Funds Used to Increase Reserves	(275,000)	(470,000)	195,000	-	(275,000)
Changes to Residual Fund Balance	(275,000)	(470,000)	195,000	-	(275,000)
Net Financial Impact	\$ (2,038,000)	\$ 657,000	\$ (2,695,000)	\$ 493,936	\$ (2,531,936)

Fund 3650 Fund Balance Detail (estimate at June 30, 2026)					
*Reserves: Economic Uncertainties	\$ 5,580,000			\$ 5,420,000	\$ 160,000
*Reserves: Catastrophic	3,605,000			3,490,000	115,000
Fund Balance - Unrestricted Residual	<u>2,647,962</u>			<u>4,685,962</u>	<u>(2,038,000)</u>
Projected Fund Balance at Year End	\$ 11,832,962			\$ 13,595,962	\$ (1,763,000)

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

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

FUND 3652 - CAPITAL OUTLAY RESERVES	Proposed Final Budget	Approved Prelim Budget	Actual Budget FY 2025	Difference from Final
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 90,000	\$ 90,000	\$ 101,496	\$ (11,496)
Total Use of Money and Property	90,000	90,000	101,496	(11,496)
Other Financing Sources				
5910 Transfer from General Fund (3650)	400,000	400,000	370,000	30,000
5919 Sale of Capital Assets	-	-	10,650	(10,650)
Total Other Financing Sources	400,000	400,000	380,650	19,350
TOTAL REVENUES	<u>490,000</u>	<u>490,000</u>	<u>482,146</u>	<u>7,854</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		
Total Capital Assets	606,000	606,000	1,103,061	(497,061)
TOTAL EXPENDITURES	<u>606,000</u>	<u>606,000</u>	<u>1,103,061</u>	<u>(497,061)</u>
Net Financial Impact	<u>\$ (116,000)</u>	<u>\$ (116,000)</u>	<u>\$ (620,915)</u>	<u>\$ 504,915</u>
Fund 3652 Fund Balance Detail				
Fund Balance - Assigned	\$ 3,412,045		\$ 3,528,045	\$ (116,000)
Projected Fund Balance at Year End	\$ 3,412,045		\$ 3,528,045	\$ (116,000)

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

FUND 3653 - LAND & BUILDING	Proposed Final Budget	Approved Prelim Budget	Actual Budget FY 2025	Difference from Final
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 150,000	\$ 150,000	166,182	(16,182)
Total Use of Money and Property	150,000	150,000	166,182	(16,182)
TOTAL REVENUES	150,000	150,000	166,182	(16,182)
EXPENDITURES				
Services and Supplies				
7460 Professional Services	500,000	500,000	5,337	494,663
Total Services and Supplies	500,000	500,000	5,337	494,663
TOTAL EXPENDITURES	500,000	500,000	5,337	494,663
Net Financial Impact	\$ (350,000)	\$ (350,000)	\$ 160,845	\$ (510,845)
Fund 3653 Fund Balance Detail				
Fund Balance - Assigned	\$ 5,400,266		\$ 5,239,421	\$ 160,845
Fund Balance - Assigned for FY	(350,000)		160,845	(510,845)
Projected Fund Balance at Year End	\$ 5,050,266		\$ 5,400,266	\$ (350,000)