

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

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

September 21, 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 July and August 2026 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for June and July 2026.
4. Review and make recommendation for approval of reserve funds for Fiscal Year 2026-27.
5. Receive budget development presentation and review the recommended Preliminary Budget for FY 2026-27.
 - a. Provide amendments, if any, to be addressed at the Board meeting.
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, November 9, 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 September 18, 2026.



Brian Fallon, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: May 19, 2026
Topic: Financial Statements Review

Summary

The financial reports presented are generated from the County's Workday financial system. This meeting's review covers all financial transactions from July 1 to August 31, 2026. All year-to-date (YTD) reporting reflects activity from July 1, 2026 to August 31, 2026.

List of Reports

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

Conclusion

The Finance Committee will review the reports and provide a recommendation to the Board at the September 28, 2026, meeting.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Variance Report For August 31, 2026 Financials

Report	Line Item	Variance Explanation
1 Balance Sheet	1030	The \$21,440 balance represents funds held by the rental property management company to pay recurring property expenses.
2 Balance Sheet	3000	The \$335,274 Accounts Payable balance represents expenses recorded by August 31, 2026, with payment scheduled in the following month.
3 Balance Sheet	5025	The \$1,537,580 negative residual fund balance reflects the District's recurring seasonal cash-flow shortfall from August through November. Economic Uncertainties reserves are used temporarily to fund operations until property tax revenue is received in December.
4 Financial Status	3750	The \$148,970 negative year-to-date balance reflects the July reversal of prior-year accrued mutual-aid revenue for two fire assignments. Collection is expected by December 31, 2026.
5 Financial Status	6300 & 6301	Of the \$1,066,164 recorded as regular overtime, the portion attributable to reimbursable fire assignments will be reclassified from Spend Category 6300 to 6301.
6 Financial Status	6900	The Workers' Compensation Insurance premium is paid in one lump sum at the beginning of the fiscal year. The budgeted total has been adjusted in the Final Budget.
7 Revenue Transactions	3010 to 3056	Property tax activity consists of County Auditor-Controller entries for prior-period collections, Teeter adjustments and advances, and supplemental taxes.

Montecito Fire Protection District

Balance Sheet

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	Beginning Balance 7/1/2026	Year-To-Date Net Change	Ending Balance 8/31/2026	
Assets				
1000:Cash in Treasury	\$ 14,062,478.63	\$ (6,099,725.63)	\$ 7,962,753.00	
1025:Imprest Cash	500.00	-	500.00	
1030:Cash with Fiscal Agents	21,440.88	-	21,440.88	1
1100:Accounts Receivable	213,355.00	(213,355.00)	-	
1130:Interest Receivable	144,305.32	(144,305.32)	-	
Total Assets	14,442,079.83	(6,457,385.95)	7,984,693.88	
Total Assets	14,442,079.83	(6,457,385.95)	7,984,693.88	
Liabilities				
3000:Accounts Payable	135,566.62	199,708.02	335,274.64	2
3005:Salaries & Benefits	512,998.82	(512,998.82)	-	
3035:Accrued Expenses	261,936.00	(261,936.00)	-	
3075:Deposits	1,500.00	-	1,500.00	
Total Liabilities	912,001.44	(575,226.80)	336,774.64	
Equity				
5015:Fund Balance-Committed	9,185,500.00	-	9,185,500.00	
5025:Fund Balance-Residual	4,344,578.39	(5,882,159.15)	(1,537,580.76)	3
Total Equity	13,530,078.39	(5,882,159.15)	7,647,919.24	
Total Liabilities & Equity	\$ 14,442,079.83	\$ (6,457,385.95)	\$ 7,984,693.88	

Montecito Fire Protection District

Balance Sheet

Fund 3652: Capital Outlay Reserves Fund

As of: 8/31/2026

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Net Change	Ending Balance 8/31/2026
Assets			
1000:Cash in Treasury	\$ 3,627,412.23	\$ 28,649.93	\$ 3,656,062.16
1035:Deposits in Transit	-	-	-
1130:Interest Receivable	28,649.93	(28,649.93)	-
1220:Deposits with Others	-	-	-
Total Assets	3,656,062.16	-	3,656,062.16
Total Assets	3,656,062.16	-	3,656,062.16
Liabilities			
3000:Accounts Payable	-	-	-
3087:EFT Payable	-	-	-
Total Liabilities	-	-	-
Equity			
5020:Fund Balance-Assigned	3,656,062.16	-	3,656,062.16
5025:Fund Balance-Residual	-	-	-
Total Equity	3,656,062.16	-	3,656,062.16
Total Liabilities & Equity	\$ 3,656,062.16	\$ -	\$ 3,656,062.16

Montecito Fire Protection District

Balance Sheet

Fund 3653: Land & Building Fund

As of: 8/31/2026

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Net Change	Ending Balance 8/31/2026
Assets			
1000:Cash in Treasury	\$ 5,539,381.29	\$ 49,684.04	\$ 5,589,065.33
1130:Interest Receivable	49,684.04	(49,684.04)	-
Total Assets	5,589,065.33	-	5,589,065.33
Total Assets	5,589,065.33	-	5,589,065.33
Liabilities			
3000:Accounts Payable	-	-	-
3035:Accrued Expenses	-	-	-
Total Liabilities	-	-	-
Equity			
5020:Fund Balance-Assigned	5,589,065.33	-	5,589,065.33
5025:Fund Balance-Residual	-	-	-
Total Equity	5,589,065.33	-	5,589,065.33
Total Liabilities & Equity	\$ 5,589,065.33	\$ -	\$ 5,589,065.33

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3010 Property Tax-Current Secured	\$ 25,548,000.00	\$ (73,775.67)	\$ (25,621,775.67)	(0.29%)
RC-3011 Property Tax-Unitary	251,000.00	398.98	(250,601.02)	0.16%
RC-3015 PT PY Corr/Escapes Secured	31,000.00	41,694.84	10,694.84	134.50%
RC-3020 Property Tax-Current Unsecd	844,000.00	4,654.52	(839,345.48)	0.55%
RC-3023 PT PY Corr/Escapes Unsecured	31,000.00	2,539.92	(28,460.08)	8.19%
RC-3040 Property Tax-Prior Secured	-	86.49	86.49	0.00%
RC-3050 Property Tax-Prior Unsecured	18,000.00	1,109.25	(16,890.75)	6.16%
RC-3054 Supplemental Pty Tax-Current	570,000.00	80,186.12	(489,813.88)	14.07%
RC-3056 Supplemental Pty Tax-Prior	-	750.64	750.64	0.00%
6000:Taxes	27,293,000.00	57,645.09	(27,235,354.91)	0.21%
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	-	8.56	8.56	0.00%
6050:Fines, Forfeitures, and Penalties	-	8.56	8.56	0.00%
RC-3380 Interest Income	372,000.00	-	(372,000.00)	0.00%
RC-3409 Other Rental of Bldgs and Land	69,000.00	-	(69,000.00)	0.00%
6150:Use of Money and Property	441,000.00	-	(441,000.00)	0.00%
RC-3750 State-Emergency Assistance	1,000,000.00	(148,970.00)	(1,148,970.00)	(14.90%)
RC-4220 Homeowners Property Tax Relief	77,000.00	-	(77,000.00)	0.00%
6200:Intergovernmental Revenue-State	1,077,000.00	(148,970.00)	(1,225,970.00)	(13.83%)
RC-4476 Federal Emergency Assistance	1,000,000.00	62,822.05	(937,177.95)	6.28%
6210:Intergovernmental Revenue-Federal	1,000,000.00	62,822.05	(937,177.95)	6.28%
RC-5768 Safety Member Reimbursement	-	30,998.37	30,998.37	0.00%
RC-5899 Unidentified Revenues	-	55,542.83	55,542.83	0.00%
RC-5909 Other Miscellaneous Revenue	13,000.00	475.08	(12,524.92)	3.65%
6350:Miscellaneous Revenue	13,000.00	87,016.28	74,016.28	669.36%
Total Revenues	29,824,000.00	58,521.98	(29,765,478.02)	0.20%

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Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget	
Expenditures					
SC-6100 Regular Salaries	10,828,000.00	1,359,007.48	9,468,992.52	12.55%	
SC-6300 Overtime	1,700,000.00	1,066,164.07	633,835.93	62.72%	5
SC-6301 Overtime - Reimbursable	1,500,000.00	-	1,500,000.00	0.00%	5
SC-6400 Retirement Contribution	3,928,000.00	1,348,238.11	2,579,761.89	34.32%	
SC-6475 Retiree Medical OPEB	1,500,000.00	-	1,500,000.00	0.00%	
SC-6550 FICA/Medicare	200,000.00	34,552.49	165,447.51	17.28%	
SC-6600 Health Insurance Contrib	3,077,000.00	706,732.95	2,370,267.05	22.97%	
SC-6700 Unemployment Ins Contribution	6,000.00	21.12	5,978.88	0.35%	
SC-6900 Workers Compensation	1,183,000.00	1,096,272.09	86,727.91	92.67%	6
7010:Salaries and Employee Benefits	23,922,000.00	5,610,988.31	18,311,011.69	23.46%	
SC-7030 Clothing and Personal	165,000.00	2,049.09	162,950.91	1.24%	
SC-7050 Communications	115,000.00	28,349.63	86,650.37	24.65%	
SC-7060 Food	4,500.00	-	4,500.00	0.00%	
SC-7070 Household Supplies	50,000.00	11,711.26	38,288.74	23.42%	
SC-7090 Insurance	171,000.00	-	171,000.00	0.00%	
SC-7120 Equipment Maintenance	58,000.00	3,394.84	54,605.16	5.85%	
SC-7121 Operating Supplies	20,000.00	-	20,000.00	0.00%	
SC-7200 Structure & Ground Maintenance	170,000.00	17,492.32	152,507.68	10.29%	
SC-7205 Fire Defense Zone	915,000.00	57,788.26	857,211.74	6.32%	
SC-7322 Consulting & Mgmt Fees	4,500.00	-	4,500.00	0.00%	
SC-7324 Audit and Accounting Fees	45,000.00	4,500.00	40,500.00	10.00%	
SC-7325 Other Professional Services	200,000.00	(0.32)	200,000.32	(0.00%)	
SC-7348 Instruments & Equip. < \$5000	31,000.00	-	31,000.00	0.00%	
SC-7363 Equipment Maintenance	169,000.00	7,635.84	161,364.16	4.52%	
SC-7400 Medical, Dental and Lab	62,000.00	14,585.46	47,414.54	23.52%	
SC-7430 Memberships	16,000.00	-	16,000.00	0.00%	
SC-7450 Office Expense	28,000.00	1,152.78	26,847.22	4.12%	
SC-7456 IT Hardware Purchase < \$5K	24,000.00	-	24,000.00	0.00%	
SC-7460 Professional & Special Service	480,000.00	29,896.00	450,104.00	6.23%	
SC-7507 ADP Payroll Fees	23,000.00	1,725.01	21,274.99	7.50%	
SC-7510 Contractual Services	121,000.00	23,708.50	97,291.50	19.59%	
SC-7530 Publications & Legal Notices	6,000.00	-	6,000.00	0.00%	
SC-7540 Rents/Leases-Equipment	5,500.00	913.89	4,586.11	16.62%	
SC-7546 Administrative Expense	225,000.00	-	225,000.00	0.00%	
SC-7580 Rents/Leases-Structure	12,500.00	2,728.38	9,771.62	21.83%	
SC-7630 Small Tools & Instruments	12,000.00	359.39	11,640.61	2.99%	
SC-7650 Special Departmental Expense	56,000.00	25,965.66	30,034.34	46.37%	
SC-7671 Special Projects	23,000.00	-	23,000.00	0.00%	
SC-7730 Transportation and Travel	65,000.00	9,717.26	55,282.74	14.95%	
SC-7731 Gasoline-Oil-Fuel	100,000.00	11,785.78	88,214.22	11.79%	
SC-7732 Training	99,000.00	7,727.43	91,272.57	7.81%	
SC-7760 Utilities	80,000.00	11,407.70	68,592.30	14.26%	
7020:Services and Supplies	3,556,000.00	274,594.16	3,281,405.84	7.72%	
SC-7830 Interest Expense	43,000.00	21,449.06	21,550.94	49.88%	
7045:Other Charges	43,000.00	21,449.06	21,550.94	49.88%	

Montecito Fire Protection District

Financial Status

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
SC-8200 Structures&Struct Improvements	180,000.00	320.00	179,680.00	0.18%
7073:Structures&Struct Improvements	180,000.00	320.00	179,680.00	0.18%
SC-8300 Equipment	358,000.00	33,329.60	324,670.40	9.31%
7074:Equipment	358,000.00	33,329.60	324,670.40	9.31%
Total Expenditures	28,059,000.00	5,940,681.13	22,118,318.87	21.17%
Other Financing Sources & Uses				
SC-7901 Oper Trf (Out)	200,000.00	-	200,000.00	0.00%
SC-7910 Long Term Debt Princ Repayment	1,216,000.00	-	1,216,000.00	0.00%
7095:Other Financing Uses	1,416,000.00	-	1,416,000.00	0.00%
Total Other Financing Sources & Uses	(1,416,000.00)	-	1,416,000.00	0.00%
Changes to Fund Balances				
AP-9601 Residual Fund Balance-Inc/Dec	349,000.00	-	349,000.00	0.00%
5027:Increase to Fund Balance - Residual	349,000.00	-	349,000.00	0.00%
Total Changes to Fund Balance	(349,000.00)	-	349,000.00	0.00%
Net Financial Impact	\$ -	\$ (5,882,159.15)	\$ (5,882,159.15)	0.00%

Montecito Fire Protection District

Financial Status

Fund 3652: Capital Outlay Reserves Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	\$ 90,000.00	\$ -	\$ (90,000.00)	0.00%
6150:Use of Money and Property	90,000.00	-	(90,000.00)	0.00%
Total Revenues	90,000.00	-	(90,000.00)	0.00%
Expenditures				
SC-8300 Equipment	238,000.00	-	238,000.00	0.00%
7074:Equipment	238,000.00	-	238,000.00	0.00%
Total Expenditures	238,000.00	-	238,000.00	0.00%
Other Financing Sources & Uses				
RC-5910 Oper Trf (In)-General Fund	200,000.00	-	(200,000.00)	0.00%
6400:Other Financing Sources	200,000.00	-	(200,000.00)	0.00%
Total Other Financing Sources & Uses	200,000.00	-	(200,000.00)	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	52,000.00	-	52,000.00	0.00%
5022:Increase to Fund Balance - Assigned	52,000.00	-	52,000.00	0.00%
Total Changes to Fund Balance	(52,000.00)	-	52,000.00	0.00%
Net Financial Impact	\$ -	\$ -	\$ -	0.00%

Montecito Fire Protection District

Financial Status

Fund 3653: Land & Building Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	\$ 150,000.00	\$ -	\$ (150,000.00)	0.00%
6150:Use of Money and Property	150,000.00	-	(150,000.00)	0.00%
Total Revenues	150,000.00	-	(150,000.00)	0.00%
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%
5022:Increase to Fund Balance - Assigned	350,000.00	-	(350,000.00)	0.00%
Total Changes to Fund Balance	350,000.00	-	(350,000.00)	0.00%
Net Financial Impact	\$ -	\$ -	\$ -	0.00%

**Montecito Fire Protection District
Revenue Transactions**

07/01/20206 to 08/31/2026

Fund	Revenue Category	Accounting Date	Document	Memo	Amount
FD-3650	RC-3010 Property Tax-Current Secured	7/25/2026	JE-1090417	Description: RVS EST2025 SEC1%Collections5-1-26to6-18-26 (3010)	\$ (265,931.50)
FD-3650	RC-3010 Property Tax-Current Secured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Sec Annual 1% Tax (3010)	325,072.17
FD-3650	RC-3010 Property Tax-Current Secured	7/26/2026	JE-1090841	Description: RVS Teeter EST SEC 1% ADV 25-26 @6-18-26 (3010)	(478,765.69)
FD-3650	RC-3010 Property Tax-Current Secured	7/26/2026	JE-1090854	Description: 06/30/26 TeeterAdv CY Sec Annual 1% Tax (3010)	345,849.35
RC-3010 Property Tax-Current Secured Total					\$ (73,775.67)
FD-3650	RC-3011 Property Tax-Unitary	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Sec Unitary 1% Tax (3011)	\$ 398.98
RC-3011 Property Tax-Unitary Total					\$ 398.98
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Sec Annual 1% Tax (3015)	\$ (592.97)
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Sec Escape 1% Tax (3015)	5,832.67
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Sec Escape 1% Tax (3015)	9,852.21
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj CY Sec Annual 1% Tax (3015)	(3,876.72)
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj CY Sec Escape 1% Tax (3015)	(133.13)
FD-3650	RC-3015 PT PY Corr/Escapes Secured	7/26/2026	JE-1090854	Description: 06/30/26 TeeterAdv CY Sec Escape 1% Tax (3015)	30,612.78
RC-3015 PT PY Corr/Escapes Secured Total					\$ 41,694.84
FD-3650	RC-3020 Property Tax-Current Unsecd	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Unsec Annual 1% Tax (3020)	\$ 4,654.52
RC-3020 Property Tax-Current Unsecd Total					\$ 4,654.52
FD-3650	RC-3023 PT PY Corr/Escapes Unsecured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Unsec Escape 1% Tax (3023)	\$ 2,613.07
FD-3650	RC-3023 PT PY Corr/Escapes Unsecured	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj CY Unsec Escape 1% Tax (3023)	\$ (73.15)
RC-3023 PT PY Corr/Escapes Unsecured Total					\$ 2,539.92
FD-3650	RC-3040 Property Tax-Prior Secured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Sec 1% Tax (3040)	\$ 86.49
RC-3040 Property Tax-Prior Secured Total					\$ 86.49
FD-3650	RC-3050 Property Tax-Prior Unsecured	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Unsec 1% Tax (3050)	\$ 1,109.25
RC-3050 Property Tax-Prior Unsecured Total					\$ 1,109.25
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Suppl 1% Tax (3054)	\$ 103,281.02
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 CY Neg Sup 1% Tax (3054)	(9,269.16)
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj CY Suppl 1% Tax (3054)	(73.55)
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj CY Suppl 1% Tax (3054)	(2,741.78)
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/26/2026	JE-1090854	Description: 06/30/26 TeeterAdv CY Suppl 1% Tax (3054)	140,438.92
FD-3650	RC-3054 Supplemental Pty Tax-Current	7/26/2026	JE-1090878	Description: RVS Teeter EST SUP 1% Adv 25-26@6-18-26 (3054)	(151,449.33)
RC-3054 Supplemental Pty Tax-Current Total					\$ 80,186.12
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Sup Unsec 1% Tax (3056)	\$ 892.25
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Neg Sup Unsec 1% Tax (3056)	21.99
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Sup Sec 1% Tax (3056)	(74.22)
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/25/2026	JE-1090438	Description: 05/01/26-06/30/26 PY Neg Sup Sec 1% Tax (3056)	4.98
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/26/2026	JE-1090206	Description: 06/30/26 TeeterAdj PY Sup Sec 1% Tax (3056)	(99.33)
FD-3650	RC-3056 Supplemental Pty Tax-Prior	7/26/2026	JE-1090854	Description: 06/30/26 TeeterAdv PY Sup Sec 1% Tax (3056)	4.97

**Montecito Fire Protection District
Revenue Transactions**

07/01/20206 to 08/31/2026

Fund	Revenue Category	Accounting Date	Document	Memo	Amount
RC-3056 Supplemental Pty Tax-Prior Total					\$ 750.64
FD-3650	RC-3057 PT-506 Int, 480 CIOS/CIC Pen	7/25/2026	JE-1090886	Description: Unsec 506 IntPEN 05-01-2026 to 06-30-2026 (3057)	\$ 8.56
RC-3057 PT-506 Int, 480 CIOS/CIC Pen Total					\$ 8.56
FD-3650	RC-3750 State-Emergency Assistance	7/31/2026	JE-1088433	CalOES revenue accrual: Santa Rosa Island Fire, 05/2026 (August)*	\$ (62,822.00)
FD-3650	RC-3750 State-Emergency Assistance	7/31/2026	JE-1088433	CalOES revenue accrual: Sandy Fire, 05/2026 (August)*	(86,148.00)
RC-3750 State-Emergency Assistance Total					\$ (148,970.00)
<i>*FYE Accruals reversal.</i>					
FD-3650	RC-4476 Federal Emergency Assistance	7/8/2026	Cash Sale-26-13269 - 07/08/2026	Santa Rosa Fire, 9/11-9/21/25	\$ 62,821.98
FD-3650	RC-4476 Federal Emergency Assistance	7/31/2026	JE-1088433	USFS revenue accrual: Nenana Ridge Complex Expense Claim (August)*	(2,356.00)
FD-3650	RC-4476 Federal Emergency Assistance	8/11/2026	Cash Sale-26-15369 - 08/11/2026	Nenana Ridge Complex Expense Claim, 7/4-7/23/25 (accrued FY26)	2,356.07
RC-4476 Federal Emergency Assistance Total					62822.05
<i>*FYE Accruals reversal.</i>					
FD-3650	RC-5768 Safety Member Reimbursement	7/31/2026	JE-1088433	SDRMA revenue: WC disability payment, 6/12-6/26/26, 2 EEs (July)*	\$ (7,056.00)
FD-3650	RC-5768 Safety Member Reimbursement	8/31/2026	Cash Sale-26-16926 - 08/31/2026	WC disability payments, 6/12-6/26/26 (Accrued FY26)	7,056.44
FD-3650	RC-5768 Safety Member Reimbursement	8/31/2026	Cash Sale-26-16926 - 08/31/2026	WC disability payments, 6/20-8/21/26	30,997.93
RC-5768 Safety Member Reimbursement Total					\$ 30,998.37
<i>*FYE Accruals reversal.</i>					
FD-3650	RC-5899 Unidentified Revenues	8/31/2026	Cash Sale-26-16926 - 08/31/2026	CalPERS repayment for ADPP issued to employee, 11/2025-05/2026 (Accrued FY26)	\$ 52,500.00
FD-3650	RC-5899 Unidentified Revenues	8/31/2026	Cash Sale-26-16926 - 08/31/2026	MWD diesel fuel reimbursement, Jan-June 2026 (Accrued FY26)	2,472.83
FD-3650	RC-5899 Unidentified Revenues	8/31/2026	Cash Sale-26-16926 - 08/31/2026	Renewell: Reimbursement for vehicle parts returned to vendor	520.71
FD-3650	RC-5899 Unidentified Revenues	8/31/2026	Cash Sale-26-16926 - 08/31/2026	Frontier: Reimbursement for one cancelled Frontier line	49.29
RC-5899 Unidentified Revenues Total - These transactions will be transferred to expense categories.					\$ 55,542.83
FD-3650	RC-5909 Other Miscellaneous Revenue	8/26/2026	Cash Sale-26-16521 - 08/26/2026	Reimb from One805 intended for MFA - will issue payment to MFA	\$ 475.08
RC-5909 Other Miscellaneous Revenue Total					\$ 475.08
FD-3650 Montecito Fire Protection Dist Total					\$ 58,521.98
Grand Total					\$ 58,521.98

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6100 Regular Salaries	7/1/2026	JE-1087362		CalPERS repayment for ADPP issued to employee, 11/2025-05/2026 (accrual)*	\$ 52,500.00
FD-3650	SC-6100 Regular Salaries	7/1/2026	SINV-099614	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -employee paid, July 2026	1,076.44
FD-3650	SC-6100 Regular Salaries	7/1/2026	JE-1087768		Employee retirement contributions, 6/30/26 (accrual)*	(55,056.00)
FD-3650	SC-6100 Regular Salaries	7/1/2026	JE-1087768		Employee & employer 457 plan contributions, 6/30/26 (accrual)*	(38,631.00)
FD-3650	SC-6100 Regular Salaries	7/1/2026	JE-1088464		Direct deposits accrual for 6/30/26 (July)*	(272,351.74)
FD-3650	SC-6100 Regular Salaries	7/1/2026	JE-1088464		Payroll taxes accrual for 6/30/26 (July)*	(128,306.89)
FD-3650	SC-6100 Regular Salaries	7/1/2026	MPR-004702	California Public Employees Retirement System	Employee retirement contributions, 6/30/26 (accrued FY26)	1,251.77
FD-3650	SC-6100 Regular Salaries	7/1/2026	MPR-004701	California Public Employees Retirement System	Employee retirement contributions, 6/30/26 (accrued FY26)	24,893.83
FD-3650	SC-6100 Regular Salaries	7/1/2026	MPR-004700	California Public Employees Retirement System	Employee retirement contributions, 6/30/26 (accrued FY26)	26,826.30
FD-3650	SC-6100 Regular Salaries	7/1/2026	MPR-004699	California Public Employees Retirement System	Employee retirement contributions, 6/30/26 (accrued FY26)	2,083.73
FD-3650	SC-6100 Regular Salaries	7/2/2026	MPR-004440	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 6/29/26	2,648.49
FD-3650	SC-6100 Regular Salaries	7/6/2026	MPR-004510	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/6/26	128,306.89
FD-3650	SC-6100 Regular Salaries	7/6/2026	MPR-004509	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 7/6/26	272,351.74
FD-3650	SC-6100 Regular Salaries	7/9/2026	MPR-004517	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 7/6/26	3,440.86
FD-3650	SC-6100 Regular Salaries	7/14/2026	MPR-004590	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 7/6/26 (Accrued FY26)	9,723.00
FD-3650	SC-6100 Regular Salaries	7/14/2026	MPR-004590	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/6/26 (Accrued FY26)	14,507.95
FD-3650	SC-6100 Regular Salaries	7/14/2026	MPR-004590	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/6/26 (Accrued FY26)	14,400.00
FD-3650	SC-6100 Regular Salaries	7/16/2026	MPR-004600	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 7/13/26	3,124.00
FD-3650	SC-6100 Regular Salaries	7/21/2026	MPR-004842	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/21/26	245,465.17
FD-3650	SC-6100 Regular Salaries	7/21/2026	MPR-004841	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 7/21/26	127,139.37
FD-3650	SC-6100 Regular Salaries	7/23/2026	MPR-004635	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 7/20/26	1,239.25
FD-3650	SC-6100 Regular Salaries	7/28/2026	MPR-004843	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/21/26	15,184.95
FD-3650	SC-6100 Regular Salaries	7/28/2026	MPR-004843	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/21/26	14,400.00
FD-3650	SC-6100 Regular Salaries	7/28/2026	MPR-004843	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 7/21/26	9,046.00
FD-3650	SC-6100 Regular Salaries	7/30/2026	MPR-004713	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 7/27/26	428.16
FD-3650	SC-6100 Regular Salaries	8/1/2026	SINV-107866	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -employee paid, August 2026	1,076.44
FD-3650	SC-6100 Regular Salaries	8/1/2026	SINV-105816	AFLAC	Employee paid insurance, July	936.32
FD-3650	SC-6100 Regular Salaries	8/4/2026	SINV-107822	MONTECITO FIREMENS ASSOCIATION	Employee union dues, July	5,079.75
FD-3650	SC-6100 Regular Salaries	8/4/2026	SINV-107822	MONTECITO FIREMENS ASSOCIATION	Employee-paid disability insurance, July	1,298.00
FD-3650	SC-6100 Regular Salaries	8/5/2026	MPR-005050	California Public Employees Retirement System	Employee retirement contributions, 7/15/26	27,734.09
FD-3650	SC-6100 Regular Salaries	8/5/2026	MPR-005052	California Public Employees Retirement System	Employee retirement contributions, 7/15/26	1,251.77
FD-3650	SC-6100 Regular Salaries	8/5/2026	MPR-005049	California Public Employees Retirement System	Employee retirement contributions, 7/15/26	2,083.73
FD-3650	SC-6100 Regular Salaries	8/5/2026	MPR-005051	California Public Employees Retirement System	Employee retirement contributions, 7/15/26	25,801.82
FD-3650	SC-6100 Regular Salaries	8/6/2026	MPR-004815	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 8/3/26	190.33
FD-3650	SC-6100 Regular Salaries	8/6/2026	MPR-005046	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 8/6/26	191,117.78
FD-3650	SC-6100 Regular Salaries	8/6/2026	MPR-005047	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/6/26	170,605.33
FD-3650	SC-6100 Regular Salaries	8/11/2026	MPR-004888	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 8/6/26	9,771.45
FD-3650	SC-6100 Regular Salaries	8/11/2026	MPR-004888	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/6/26	14,459.50
FD-3650	SC-6100 Regular Salaries	8/11/2026	MPR-004888	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/6/26	14,400.00
FD-3650	SC-6100 Regular Salaries	8/13/2026	MPR-004907	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 8/10/26	576.60
FD-3650	SC-6100 Regular Salaries	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -employee paid, September 2026	1,076.44
FD-3650	SC-6100 Regular Salaries	8/20/2026	MPR-004954	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 8/20/26	474.20
FD-3650	SC-6100 Regular Salaries	8/20/2026	MPR-005195	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 8/21/26	46,728.93
FD-3650	SC-6100 Regular Salaries	8/20/2026	MPR-005196	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/21/26	273,052.88
FD-3650	SC-6100 Regular Salaries	8/25/2026	MPR-005203	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/21/26	14,400.00
FD-3650	SC-6100 Regular Salaries	8/25/2026	MPR-005203	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 8/21/26	10,148.45
FD-3650	SC-6100 Regular Salaries	8/25/2026	MPR-005203	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/21/26	13,482.50
FD-3650	SC-6100 Regular Salaries	8/26/2026	MPR-005197	California Public Employees Retirement System	Employee retirement contributions, 7/31/26	2,083.73
FD-3650	SC-6100 Regular Salaries	8/26/2026	MPR-005199	California Public Employees Retirement System	Employee retirement contributions, 7/31/26	27,734.09
FD-3650	SC-6100 Regular Salaries	8/26/2026	MPR-005200	California Public Employees Retirement System	Employee retirement contributions, 7/31/26	25,801.82
FD-3650	SC-6100 Regular Salaries	8/26/2026	MPR-005202	California Public Employees Retirement System	Employee retirement contributions, 7/31/26	1,251.77
FD-3650	SC-6100 Regular Salaries	8/27/2026	MPR-005053	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 8/24/26	697.49
SC-6100 Regular Salaries Total						\$ 1,359,007.48

*FYE Accruals reversal.

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6300 Overtime	7/1/2026	JE-1088464		Overtime accrual for 6/30/26 (July)*	\$ (103,743.15)
FD-3650	SC-6300 Overtime	7/6/2026	MPR-004509	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/6/26	103,743.15
FD-3650	SC-6300 Overtime	7/21/2026	MPR-004841	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/21/26	357,698.14
FD-3650	SC-6300 Overtime	8/6/2026	MPR-005046	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 8/6/26	221,824.50
FD-3650	SC-6300 Overtime	8/20/2026	MPR-005195	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 8/21/26	486,641.43
SC-6300 Overtime Total						\$ 1,066,164.07
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-6400 Retirement Contribution	7/1/2026	JE-1087768		District retirement contributions, 6/30/26 (accrual)*	\$ (84,323.00)
FD-3650	SC-6400 Retirement Contribution	7/1/2026	MPR-004702	California Public Employees Retirement System	District retirement contributions, 6/30/26 (accrued FY26)	1,320.97
FD-3650	SC-6400 Retirement Contribution	7/1/2026	MPR-004701	California Public Employees Retirement System	District retirement contributions, 6/30/26 (accrued FY26)	25,485.32
FD-3650	SC-6400 Retirement Contribution	7/1/2026	MPR-004700	California Public Employees Retirement System	District retirement contributions, 6/30/26 (accrued FY26)	54,605.86
FD-3650	SC-6400 Retirement Contribution	7/1/2026	MPR-004699	California Public Employees Retirement System	District retirement contributions, 6/30/26 (accrued FY26)	2,910.96
FD-3650	SC-6400 Retirement Contribution	7/16/2026	MPR-004706	California Public Employees Retirement System	Annual accrued liability lump sum payment, Safety plans	1,050,556.00
FD-3650	SC-6400 Retirement Contribution	7/16/2026	MPR-004705	California Public Employees Retirement System	Annual accrued liability lump sum payment, Miscellaneous plans	123,761.00
FD-3650	SC-6400 Retirement Contribution	8/5/2026	MPR-005050	California Public Employees Retirement System	District retirement contributions, 7/15/26	56,446.41
FD-3650	SC-6400 Retirement Contribution	8/5/2026	MPR-005049	California Public Employees Retirement System	District retirement contributions, 7/15/26	2,902.28
FD-3650	SC-6400 Retirement Contribution	8/5/2026	MPR-005051	California Public Employees Retirement System	District retirement contributions, 7/15/26	26,295.39
FD-3650	SC-6400 Retirement Contribution	8/5/2026	MPR-005052	California Public Employees Retirement System	District retirement contributions, 7/15/26	1,316.42
FD-3650	SC-6400 Retirement Contribution	8/26/2026	MPR-005197	California Public Employees Retirement System	District retirement contributions, 7/31/26	2,902.28
FD-3650	SC-6400 Retirement Contribution	8/26/2026	MPR-005199	California Public Employees Retirement System	District retirement contributions, 7/31/26	56,446.41
FD-3650	SC-6400 Retirement Contribution	8/26/2026	MPR-005200	California Public Employees Retirement System	District retirement contributions, 7/31/26	26,295.39
FD-3650	SC-6400 Retirement Contribution	8/26/2026	MPR-005202	California Public Employees Retirement System	District retirement contributions, 7/31/26	1,316.42
SC-6400 Retirement Contribution Total						\$ 1,348,238.11
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-6550 FICA/Medicare	7/1/2026	JE-1088464		SS/Medicare taxes for 6/30/26 (July)*	\$ (8,467.44)
FD-3650	SC-6550 FICA/Medicare	7/6/2026	MPR-004510	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 7/6/26	8,467.44
FD-3650	SC-6550 FICA/Medicare	7/21/2026	MPR-004842	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 7/21/26	11,882.28
FD-3650	SC-6550 FICA/Medicare	8/6/2026	MPR-005047	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 8/6/26	9,716.38
FD-3650	SC-6550 FICA/Medicare	8/20/2026	MPR-005196	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 8/21/26	12,953.83
SC-6550 FICA/Medicare Total						\$ 34,552.49
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-099614	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2026	\$ 80.15
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-099614	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -admin fee, active, July 2026	97.34
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-099614	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2026	120,599.22
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-099614	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2026	99,694.24
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-101823	THE STANDARD INSURANCE CO	Vision Insurance - active, July 2026	977.32
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-101823	THE STANDARD INSURANCE CO	Vision Insurance - retirees, July 2026	949.29
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-101821	THE STANDARD INSURANCE CO	Dental Insurance - retirees, July 2026	7,807.44
FD-3650	SC-6600 Health Insurance Contrib	7/1/2026	SINV-101821	THE STANDARD INSURANCE CO	Dental Insurance - active, July 2026	8,831.80
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-107866	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2026	120,599.22
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-107866	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2026	104,260.00
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-107866	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2026	83.81
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-107866	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -admin fee, active, August 2026	97.34
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-105321	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, August	630.68
FD-3650	SC-6600 Health Insurance Contrib	8/1/2026	SINV-105317	WAGEWORKS INC	FSA administrative fee, July	106.25
FD-3650	SC-6600 Health Insurance Contrib	8/3/2026	SINV-113864	THE STANDARD INSURANCE CO	Vision Insurance - active, August 2026	977.32
FD-3650	SC-6600 Health Insurance Contrib	8/3/2026	SINV-113864	THE STANDARD INSURANCE CO	Vision Insurance - retirees, August 2026	996.03
FD-3650	SC-6600 Health Insurance Contrib	8/3/2026	SINV-113861	THE STANDARD INSURANCE CO	Dental Insurance - retirees, August 2026	8,238.72
FD-3650	SC-6600 Health Insurance Contrib	8/3/2026	SINV-113861	THE STANDARD INSURANCE CO	Dental Insurance - active, August 2026	8,831.80
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance -admin fee, active, September 2026	97.34
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, September 2026	120,599.22
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, September 2026	101,360.00
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, September 2026	81.49
FD-3650	SC-6600 Health Insurance Contrib	8/17/2026	SINV-113368	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, September	630.68
FD-3650	SC-6600 Health Insurance Contrib	8/24/2026	SINV-113210	WAGEWORKS INC	FSA administrative fee, August	106.25
SC-6600 Health Insurance Contrib Total						\$ 706,732.95

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6700 Unemployment Ins Contribution	7/1/2026	JE-1088464		SUI for 6/30/26 (July)*	\$ (129.60)
FD-3650	SC-6700 Unemployment Ins Contribution	7/6/2026	MPR-004510	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI, 7/6/26	129.60
FD-3650	SC-6700 Unemployment Ins Contribution	8/6/2026	MPR-005047	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI Taxes, 8/6/26	21.12
SC-6700 Unemployment Ins Contribution Total						\$ 21.12
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-6900 Workers Compensation	7/1/2026	JE-1089271	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's Comp insurance premium, FY 26-27	\$ 1,096,272.09
SC-6900 Workers Compensation Total						\$ 1,096,272.09
FD-3650	SC-7030 Clothing and Personal	7/30/2026	SINV-106762	ON DUTY UNIFORMS INC	PPE: Class A uniform, C. Luna	\$ 914.59
FD-3650	SC-7030 Clothing and Personal	8/1/2026	SINV-108483	L N CURTIS & SONS	Wildland tactical pants (4)	1,089.95
FD-3650	SC-7030 Clothing and Personal	8/18/2026	SINV-111731	ON DUTY UNIFORMS INC	PPE: Class A white dress shirt, L. Grant	44.55
SC-7030 Clothing and Personal Total						\$ 2,049.09
FD-3650	SC-7050 Communications	7/1/2026	SINV-099611	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2026	\$ 88.25
FD-3650	SC-7050 Communications	7/1/2026	SINV-099610	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2026	88.25
FD-3650	SC-7050 Communications	7/1/2026	JE-1087768		Radio communications technical support, 05/26 (accrual)*	(410.00)
FD-3650	SC-7050 Communications	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	Radio communications technical support, 05/26 (Accrued FY26)	409.50
FD-3650	SC-7050 Communications	7/1/2026	SINV-104987	FRONTIER	Circuits to/from Shepard Mesa	290.91
FD-3650	SC-7050 Communications	7/1/2026	SINV-104985	FRONTIER	Circuit from SB Cemetery receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-104980	FRONTIER	Circuit from Westmont receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-104973	FRONTIER	Circuits to/from Gibraltar Peak	190.63
FD-3650	SC-7050 Communications	7/1/2026	SINV-104977	FRONTIER	Circuit to Westmont receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-101556	AT&T MOBILITY	Wireless service for Cradle Points, June 2026	428.40
FD-3650	SC-7050 Communications	7/5/2026	SINV-101831	VERIZON WIRELESS	Wireless service, June	1,899.37
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Internet service, Station 91	1,097.04
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Internet service, Station 92	472.53
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Direct circuit, Gibraltar	376.98
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Direct circuit, Station 91	356.30
FD-3650	SC-7050 Communications	7/13/2026	SINV-104111	VERIZON WIRELESS	Wireless service, June	9.04
FD-3650	SC-7050 Communications	7/25/2026	SINV-104991	FRONTIER	Circuit to SB Cemetery receiver	173.96
FD-3650	SC-7050 Communications	7/25/2026	SINV-105314	ASEVA LLC	Phone services, July	1,350.66
FD-3650	SC-7050 Communications	7/25/2026	SINV-107800	FRONTIER	Circuits to/from Gibraltar Peak	204.88
FD-3650	SC-7050 Communications	8/1/2026	SINV-107073	TOWERSTREAM CORPORATION	Redundant internet Station 91: August 2026	88.25
FD-3650	SC-7050 Communications	8/1/2026	SINV-107074	TOWERSTREAM CORPORATION	Redundant internet Station 92: August 2026	88.25
FD-3650	SC-7050 Communications	8/1/2026	SINV-107809	FRONTIER	Circuit from SB Cemetery receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107806	FRONTIER	Circuits to/from Shepard Mesa	305.16
FD-3650	SC-7050 Communications	8/1/2026	SINV-107803	FRONTIER	Circuit from Westmont receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107801	FRONTIER	Circuit to Westmont receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107808	FRONTIER	Circuit to SB Cemetery receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-109606	AT&T MOBILITY	Wireless service for Cradle Points, July 2026	428.40
FD-3650	SC-7050 Communications	8/1/2026	SINV-114161	CDCE INC	CradlePoint Upgrade Project	6,237.83
FD-3650	SC-7050 Communications	8/1/2026	SINV-113376	CDCE INC	Cradle Point upgrade project	6,378.70
FD-3650	SC-7050 Communications	8/5/2026	SINV-110743	VERIZON WIRELESS	Wireless service, July	1,971.53
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Internet service, Station 91	1,095.54
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Internet service, Station 92	472.53
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Direct circuit, Gibraltar	376.98
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Direct circuit, Station 91	356.30
FD-3650	SC-7050 Communications	8/11/2026	SINV-113858	MATTHEW JOHN LECHLITER	Radio communications technical support, 07/26	864.00
FD-3650	SC-7050 Communications	8/13/2026	SINV-113366	VERIZON WIRELESS	Wireless service, July	9.04
FD-3650	SC-7050 Communications	8/25/2026	SINV-113369	ASEVA LLC	Phone services, August	1,375.70
SC-7050 Communications Total						\$ 28,349.63
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-099776	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	\$ 628.91
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-101777	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	281.24
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-101764	STRATUS HYDRATION	Countertop water unit, St 91 admin	109.20
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-106731	FLOWATER INC	Payoff for FloWater dispenser, Sta. 92	4,094.50

**Montecito Fire Protection District
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07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-106730	FLOWATER INC	Payoff for FloWater dispenser, Sta. 91	4,094.50
FD-3650	SC-7070 Household Supplies	7/2/2026	SINV-100120	PRIMO BRANDS	Bottled water, Fourth of July Breakfast	363.79
FD-3650	SC-7070 Household Supplies	7/16/2026	MPR-004620	GARET BLAKE	G. Blake Reimbursement: St 92 mop room organization	91.49
FD-3650	SC-7070 Household Supplies	7/31/2026	SINV-107727	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	706.88
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-107005	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	516.76
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-107007	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	378.60
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-108486	STRATUS HYDRATION	Countertop water unit, St 91 admin	109.20
FD-3650	SC-7070 Household Supplies	8/17/2026	SINV-111212	AMAZON CAPITAL SERVICES	Plastic chain for drain downspout, St. 92	8.60
FD-3650	SC-7070 Household Supplies	8/17/2026	SINV-114156	STRATUS HYDRATION	Countertop water units (2) and ice machine filter, monthly	327.59
SC-7070 Household Supplies Total						\$ 11,711.26
FD-3650	SC-7120 Equipment Maintenance	7/1/2026	SINV-099779	MONTECITO VILLAGE HARDWARE	Hardware supplies	\$ 33.59
FD-3650	SC-7120 Equipment Maintenance	8/1/2026	SINV-109626	MONTECITO VILLAGE HARDWARE	Hardware supplies	16.74
FD-3650	SC-7120 Equipment Maintenance	8/1/2026	MPR-002631	ROBERT GALBRAITH	R. Galbraith Reimbursement: Chain for San Ysidro staging area	(140.29)
FD-3650	SC-7120 Equipment Maintenance	8/11/2026	SINV-111727	COMPRESSED AIR SPECIALTIES INC	USAR compressor service	988.08
FD-3650	SC-7120 Equipment Maintenance	8/11/2026	SINV-111729	COMPRESSED AIR SPECIALTIES INC	Compressor air test & labor for air sample, St. 91	2,496.72
SC-7120 Equipment Maintenance Total						\$ 3,394.84
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Basement HVAC system electrical work, Station 91 (accrual)*	\$ (4,271.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Electrical work to remove Dispatch connections and update for BC Office (accrual)*	(3,923.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Electrical work to relocate air compressor to apparatus bay (accrual)*	(1,370.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-100119	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, July 2026	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-100118	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, July 2026	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101545	PAULETTO ELECTRIC	Electrical work to remove Dispatch connections and update for BC Office (Accrued FY26)	3,922.77
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101528	PAULETTO ELECTRIC	Basement HVAC system electrical work, Station 91 (Accrued FY26)	4,271.34
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101553	PAULETTO ELECTRIC	Electrical work to remove Dispatch connections, and relocate air compressor to apparatus bay (Accrued FY26)	1,370.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/5/2026	SINV-101803	RUGGIERO PLUMBING	Sta 91: Clearing main line drain	500.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104335	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92	81.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104336	O'CONNOR PEST CONTROL-SB	St 91 & 92: Bait stations (12)	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104333	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108443	ENVIROSCAPING INC	Sprinkler repair - Sta. 92	188.08
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108440	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, August 2026	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108439	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, August 2026	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-111726	RUGGIERO PLUMBING	Sta 92: Plumbing repairs	200.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/3/2026	SINV-108484	RUGGIERO PLUMBING	Sta 92: Plumbing repairs	1,139.58
FD-3650	SC-7200 Structure & Ground Maintenance	8/6/2026	SINV-109377	ANCHOR AIR SYSTEMS	Sta 92: A/C repair	2,708.82
FD-3650	SC-7200 Structure & Ground Maintenance	8/6/2026	SINV-109371	ANCHOR AIR SYSTEMS	Sta 91: A/C repair	1,711.73
FD-3650	SC-7200 Structure & Ground Maintenance	8/7/2026	SINV-110631	PERFECTION PAINTING LLC	Painting BC Office and dorm, St 91	6,050.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/12/2026	SINV-110636	PERFECTION PAINTING LLC	Painting gym, St 92	1,965.00
SC-7200 Structure & Ground Maintenance Total						\$ 17,492.32
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101931	MARBORG INDUSTRIES	Neighborhood Chipping	\$ 3,980.77
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101932	MARBORG INDUSTRIES	Neighborhood Chipping	1,192.15
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101929	MARBORG INDUSTRIES	Neighborhood Chipping	2,037.60
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101928	MARBORG INDUSTRIES	Neighborhood Chipping	1,042.50
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-106720	FIRESAFE SOLUTIONS	Roadside Weed Abatement	2,800.00
FD-3650	SC-7205 Fire Defense Zone	7/16/2026	SINV-103594	RUBEN RAMIREZ	Defensible Space	4,800.00
FD-3650	SC-7205 Fire Defense Zone	7/30/2026	SINV-106729	RUBEN RAMIREZ	Fuel Treatment Network	4,450.00
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004936	JOHN LESLIE SANDFORD III (Inactive)	Home Hardening Grant Program recipient: J. Sandford	5,026.89
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004937	JOY MARGOLIS (Inactive)	Home Hardening Grant Program recipient: J. Margolis	10,000.00
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004938	MARTIN MCNAMARA (Inactive)	Home Hardening Grant Program recipient: M. McNamara	4,958.35
FD-3650	SC-7205 Fire Defense Zone	8/14/2026	SINV-111183	RUBEN RAMIREZ	Fuel Treatment Network	17,500.00
SC-7205 Fire Defense Zone Total						\$ 57,788.26
FD-3650	SC-7324 Audit and Accounting Fees	8/1/2026	SINV-109387	FECHTER & COMPANY	Financial Audit, FY 2025-26 - initial payment	\$ 4,500.00
SC-7324 Audit and Accounting Fees Total						\$ 4,500.00

**Montecito Fire Protection District
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Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7325 Other Professional Services	7/1/2026	JE-1087768		RFCC dispatch quarterly fee, June 2026 (accrual)*	\$ (48,944.00)
FD-3650	SC-7325 Other Professional Services	7/20/2026	SINV-105239	SANTA BARBARA COUNTY FIRE DEPARTMENT	RFCC dispatch quarterly fee, June 2026 (accrued FY26)	48,943.68
SC-7325 Other Professional Services Total						\$ (0.32)
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7363 Equipment Maintenance	7/6/2026	SINV-099852	AMAZON CAPITAL SERVICES	Strap kit and shop supplies	\$ 1,325.18
FD-3650	SC-7363 Equipment Maintenance	7/23/2026	SINV-105883	PERRY FORD LINCOLN MAZDA	E692: Exhaust temp sensor	168.44
FD-3650	SC-7363 Equipment Maintenance	7/23/2026	SINV-105884	PERRY FORD LINCOLN MAZDA	P95: Service parts	129.89
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-105890	PERRY FORD LINCOLN MAZDA	P98: Service parts	217.21
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-105889	PERRY FORD LINCOLN MAZDA	R91: Filter and Nox sensor	499.21
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-106269	AMAZON CAPITAL SERVICES	Oil pressure tank, chemicals, wipers, funnels	655.20
FD-3650	SC-7363 Equipment Maintenance	8/1/2026	SINV-113093	COASTAL CHEVROLET	900, D91: Service parts	414.98
FD-3650	SC-7363 Equipment Maintenance	8/1/2026	SINV-113370	AMSOIL INC	E91, E92, E391, E392: Oil and filters	2,497.82
FD-3650	SC-7363 Equipment Maintenance	8/3/2026	SINV-107611	AMAZON CAPITAL SERVICES	Chemicals, wiper blades, funnels	301.73
FD-3650	SC-7363 Equipment Maintenance	8/5/2026	SINV-113367	SAFETY KLEEN INC	Waste oil, Sta 92	249.25
FD-3650	SC-7363 Equipment Maintenance	8/25/2026	SINV-113872	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Service parts	218.62
FD-3650	SC-7363 Equipment Maintenance	8/25/2026	SINV-113870	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92, E391 & E392: DEF fluid	177.01
FD-3650	SC-7363 Equipment Maintenance	8/26/2026	SINV-114114	SAFETY KLEEN INC	Parts washer, Sta 91	323.38
FD-3650	SC-7363 Equipment Maintenance	8/26/2026	SINV-113873	RENEWELL FLEET SERVICE LLC	E91: Anodes	381.04
FD-3650	SC-7363 Equipment Maintenance	8/31/2026	SINV-115373	AUTOZONE PARTS INC	BC95 and 900: service parts	76.88
SC-7363 Equipment Maintenance Total						\$ 7,635.84
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-107685	STRYKER SALES CORPORATION	Data plan for Lifepak 35, 7/01/26 - 6/30/27	\$ 485.10
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-104110	STERICYCLE INC	Disposal of medical waste	220.66
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-109623	LIFE ASSIST INC	Patient medical supplies	7,226.45
FD-3650	SC-7400 Medical, Dental and Lab	8/5/2026	SINV-114563	STRYKER SALES CORPORATION	Stryker Procure Services agreement, FY 2027	6,653.25
SC-7400 Medical, Dental and Lab Total						\$ 14,585.46
FD-3650	SC-7450 Office Expense	7/7/2026	SINV-099846	UNISHIPPERS	Shipping for tracked package	\$ 17.99
FD-3650	SC-7450 Office Expense	7/13/2026	SINV-101839	AMAZON CAPITAL SERVICES	Office supplies: Kitchenette and bathroom items	137.60
FD-3650	SC-7450 Office Expense	7/13/2026	SINV-101839	AMAZON CAPITAL SERVICES	PC Install equipment	113.74
FD-3650	SC-7450 Office Expense	7/25/2026	SINV-105457	STAPLES BUSINESS ADVANTAGE	Office supplies	281.95
FD-3650	SC-7450 Office Expense	7/31/2026	SINV-107530	IRON MOUNTAIN	Shredding service, bi-monthly fee	138.25
FD-3650	SC-7450 Office Expense	8/1/2026	SINV-053546	UNISHIPPERS	Shipping charge for return order	(12.70)
FD-3650	SC-7450 Office Expense	8/10/2026	SINV-109381	AMAZON CAPITAL SERVICES	Office supplies	67.87
FD-3650	SC-7450 Office Expense	8/25/2026	SINV-113868	STAPLES BUSINESS ADVANTAGE	Office supplies	408.08
SC-7450 Office Expense Total						\$ 1,152.78
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-099602	ZWORLD GIS	Mapping services, July	\$ 2,280.00
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-099609	TEAM SOLUTIONS GROUP	IT support, July 2026	5,100.00
FD-3650	SC-7460 Professional & Special Service	7/1/2026	JE-1087768		Legal services, June 2026 (accrual)*	(8,151.00)
FD-3650	SC-7460 Professional & Special Service	7/1/2026	JE-1087768		Background investigation report for new hire (accrual)*	(4,845.00)
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-101806	SINTRA GROUP	Background investigation report for new hire (Accrued FY26)	4,845.00
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-101559	HUGO SANTOS GOMEZ	Community meeting: Interpreter service, 6/15/26	127.50
FD-3650	SC-7460 Professional & Special Service	7/22/2026	SINV-104103	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2026	2,328.00
FD-3650	SC-7460 Professional & Special Service	7/28/2026	SINV-105455	TEAM SOLUTIONS GROUP	IT support, August 2026	5,100.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107184	SAFETY MAP LLC	Pre-plan to update existing evacuation maps	260.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107075	ZWORLD GIS	Mapping services, August	2,280.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107060	KELLY ANN KAM	EMT instruction: 7/14, 7/28, & 7/30	1,840.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-110603	PRICE POSTEL & PARMA	Legal services, June 2026 (accrued FY26)	8,150.50
FD-3650	SC-7460 Professional & Special Service	8/3/2026	SINV-107534	CIVIC SOL ACCOUNTING	Workday reports for Finance and accounting support, July 2026	943.00
FD-3650	SC-7460 Professional & Special Service	8/4/2026	SINV-109628	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	900.00
FD-3650	SC-7460 Professional & Special Service	8/11/2026	SINV-110605	PRICE POSTEL & PARMA	Legal services, July 2026	8,075.00
FD-3650	SC-7460 Professional & Special Service	8/14/2026	SINV-110629	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2026	663.00
SC-7460 Professional & Special Service Total						\$ 29,896.00
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7507 ADP Payroll Fees	8/17/2026	SINV-113867	UKG INC	UKG payroll monthly fee, July 2026	\$ 1,725.01
SC-7507 ADP Payroll Fees Total						\$ 1,725.01

**Montecito Fire Protection District
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07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7510 Contractual Services	7/1/2026	SINV-099609	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	\$ 1,589.75
FD-3650	SC-7510 Contractual Services	7/1/2026	SINV-101800	PSTRAX	PSTrax Data tracking software annual fee	9,666.00
FD-3650	SC-7510 Contractual Services	7/28/2026	SINV-105455	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	1,589.75
FD-3650	SC-7510 Contractual Services	8/1/2026	SINV-111130	CIVICPLUS LLC	Website hosting fee, 8/1/26 - 8/1/27	8,883.00
FD-3650	SC-7510 Contractual Services	8/22/2026	SINV-114348	SPATIAL NETWORKS INC	Fulcrum annual subscription, 3 users	1,980.00
SC-7510 Contractual Services Total						\$ 23,708.50
FD-3650	SC-7540 Rents/Leases-Equipment	8/1/2026	SINV-108101	WELLS FARGO VENDOR FIN SERV	Copier lease, Aug 14, 2026 - Sep 13, 2026	\$ 249.98
FD-3650	SC-7540 Rents/Leases-Equipment	8/11/2026	SINV-110199	COASTAL COPY	Contract base rate 08/13/26-11/12/26	663.91
SC-7540 Rents/Leases-Equipment Total						\$ 913.89
FD-3650	SC-7580 Rents/Leases-Structure	7/1/2026	SINV-099541	COMMUNITY RADIO INC	Gibraltar space rental qtrly, Jul-Sep 2026	\$ 2,728.38
SC-7580 Rents/Leases-Structure Total						\$ 2,728.38
FD-3650	SC-7630 Small Tools & Instruments	7/16/2026	MPR-004619	GARET BLAKE	G. Blake Reimbursement: Battery restock	\$ 55.98
FD-3650	SC-7630 Small Tools & Instruments	8/27/2026	MPR-005149	TYLER MCMANIGAL	T. McManigal Reimbursement: E391 Cooler replacement	303.41
SC-7630 Small Tools & Instruments Total						\$ 359.39
FD-3650	SC-7650 Special Departmental Expense	7/2/2026	SINV-104104	HAYWARD LUMBER COMPANY SB	4th of July pancake breakfast, ram board and tape	\$ 428.87
FD-3650	SC-7650 Special Departmental Expense	7/12/2026	SINV-104107	MARBORG INDUSTRIES	Portable Restroom for 4th of July breakfast, Sta. 91	1,400.00
FD-3650	SC-7650 Special Departmental Expense	7/13/2026	JE-1089505		ProRata Share of FY 26-27 Budget: Montecito Fire Protection District	22,264.00
FD-3650	SC-7650 Special Departmental Expense	7/17/2026	SINV-106409	HAYWARD LUMBER COMPANY SB	Lumber to replace warped lumber on USAR	425.26
FD-3650	SC-7650 Special Departmental Expense	7/28/2026	SINV-106330	MONTECITO WATER DISTRICT	Annual site fee for MWD upstaffing location	100.00
FD-3650	SC-7650 Special Departmental Expense	8/1/2026	SINV-109668	ENTENMANN ROVIN CO	Badge for retirement: T. Burch	255.56
FD-3650	SC-7650 Special Departmental Expense	8/7/2026	SINV-114559	ALLSTAR FIRE EQUIPMENT INC	Helmet for Board Director recognition: van Duinwyk	429.49
FD-3650	SC-7650 Special Departmental Expense	8/20/2026	SINV-113095	SANTA BARBARA TROPHY	Gavel for Board President	87.40
FD-3650	SC-7650 Special Departmental Expense	8/26/2026	SINV-113893	MONTECITO FIREMENS ASSOCIATION	Reimbursement to MFA for Peer Support expense - Funded by One805	475.08
FD-3650	SC-7650 Special Departmental Expense	8/27/2026	SINV-114525	MONTECITO WATER DISTRICT	Annual site fee for MWD upstaffing location, East Mountain Drive	100.00
SC-7650 Special Departmental Expense Total						\$ 25,965.66
FD-3650	SC-7730 Transportation and Travel	7/23/2026	MPR-004670	MAEVE JUAREZ	M. Juarez Reimbursement: Aspen Acres	\$ 391.00
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004714	BILLY WRENN	B. Wrenn Reimbursement: Aspen Acres Incident	399.08
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004733	NIC ELMQUIST	N. Elmquist Reimbursement: Ferris Fire	839.00
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004720	JESS MORAN	J. Moran Reimbursement: Ferris Fire	792.00
FD-3650	SC-7730 Transportation and Travel	8/11/2026	MPR-004906	SHAUN P DAVIS	S. Davis Reimbursement: Ferris Fire	927.00
FD-3650	SC-7730 Transportation and Travel	8/11/2026	MPR-004905	SCOTT CHAPMAN	S. Chapman Reimbursement: Aspen Acres Fire	1,188.62
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005151	JORDAN ZEITSOFF	J. Zeitsoff Reimbursement: Timber Fire	445.82
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005150	CHARLES SPENCER	C. Spencer Reimbursement: Timber Fire	389.50
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005132	ANTHONY HUDLEY	A. Hudley Reimbursement: Ferris Incident	2,231.69
FD-3650	SC-7730 Transportation and Travel	8/28/2026	MPR-005176	ARACELI GIL NAHAS	A. Nahas Reimbursement: Fox Fire	367.57
FD-3650	SC-7730 Transportation and Travel	8/28/2026	MPR-005177	ARACELI GIL NAHAS	A. Nahas Reimbursement: Old Trails Fire	1,745.98
SC-7730 Transportation and Travel Total						\$ 9,717.26
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/1/2026	JE-1087362		Accrual: MWD diesel fuel reimbursement, Jan-June 2026	\$ 2,473.00
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/1/2026	SINV-099617	FUEL SMART	Gasoline charges, June	913.48
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/24/2026	SINV-106261	MCCORMIX CORPORATION	Diesel fuel, 7/24/26	3,821.37
FD-3650	SC-7731 Gasoline-Oil-Fuel	8/1/2026	SINV-107682	FUEL SMART	Gasoline charges, July	441.40
FD-3650	SC-7731 Gasoline-Oil-Fuel	8/20/2026	SINV-113094	MCCORMIX CORPORATION	Diesel fuel, 8/20/26	4,136.53
SC-7731 Gasoline-Oil-Fuel Total						\$ 11,785.78
FD-3650	SC-7732 Training	7/28/2026	MPR-004734	BRADEN MACY	B. Macy Reimbursement: Company Officer 2D	\$ 1,480.31
FD-3650	SC-7732 Training	7/28/2026	MPR-004735	CHARLES SPENCER	C. Spencer Reimbursement: Company Officer 2A	1,808.21
FD-3650	SC-7732 Training	8/27/2026	MPR-005146	KEVIN FRENCH	K. French Reimbursement: CA State Paramedic Recert	250.00
FD-3650	SC-7732 Training	8/27/2026	MPR-005148	TYLER MCMANIGAL	T. McManigal Reimbursement: HAZMAT IC	576.00
FD-3650	SC-7732 Training	8/27/2026	MPR-005147	JESS GILKEY	J. Gilkey Reimbursement: Advanced Tactical Medicine	3,612.91
SC-7732 Training Total						\$ 7,727.43
FD-3650	SC-7760 Utilities	7/1/2026	SINV-099777	MONTECITO WATER DISTRICT	Water service, Sta. 91	\$ 717.95

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7760 Utilities	7/1/2026	SINV-099778	MONTECITO WATER DISTRICT	Water service, Sta. 92	605.99
FD-3650	SC-7760 Utilities	7/8/2026	SINV-101818	THE GAS COMPANY	Gas service, Sta 91 - 07/06/26	116.10
FD-3650	SC-7760 Utilities	7/9/2026	SINV-101820	THE GAS COMPANY	Gas service, Sta 92 - 07/07/26	157.49
FD-3650	SC-7760 Utilities	7/13/2026	SINV-102377	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	3,957.03
FD-3650	SC-7760 Utilities	8/1/2026	SINV-108196	MONTECITO WATER DISTRICT	Water service, Sta. 92	456.75
FD-3650	SC-7760 Utilities	8/1/2026	SINV-108194	MONTECITO WATER DISTRICT	Water service, Sta. 91	614.67
FD-3650	SC-7760 Utilities	8/7/2026	SINV-109632	THE GAS COMPANY	Gas service, Sta 91 - 08/04/26	91.09
FD-3650	SC-7760 Utilities	8/10/2026	SINV-110495	THE GAS COMPANY	Gas service, Sta 92 - 08/06/26	114.97
FD-3650	SC-7760 Utilities	8/11/2026	SINV-110738	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	4,575.66
SC-7760 Utilities Total						\$ 11,407.70
FD-3650	SC-7830 Interest Expense	7/14/2026	SINV-101359	US BANK TRUST NA	POB 2021 interest payment, 7/2026	\$ 21,449.06
SC-7830 Interest Expense Total						\$ 21,449.06
FD-3650	SC-8200 Structures&Struct Improvements	8/1/2026	SINV-110595	UNDERWOOD MANAGEMENT RESOURCES INC	Sta 92 Breezeway: Project mgmt, July 2026	\$ 320.00
SC-8200 Structures&Struct Improvements Total						\$ 320.00
FD-3650	SC-8300 Equipment	7/1/2026	JE-1087768		LMR Comm: Radio tech support for install, 03-06/26 (accrual)*	\$ (5,482.00)
FD-3650	SC-8300 Equipment	7/1/2026	JE-1087768		Station Alerting: Radio tech services, 04-06/26 (accrual)*	(6,530.00)
FD-3650	SC-8300 Equipment	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	LMR Comm: Radio tech support for install, 03-06/26 (Accrued FY26)	5,481.90
FD-3650	SC-8300 Equipment	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	Station Alerting: Radio tech services, 04-06/26 (Accrued FY26)	6,530.40
FD-3650	SC-8300 Equipment	7/14/2026	SINV-102345	LOCUTION SYSTEMS INC	Station Alerting: Locution system install: Station alerting hardware	885.00
FD-3650	SC-8300 Equipment	8/5/2026	SINV-110642	ENDELOS ENERGY INC	Locution system install, CO #1 lights/speakers	1,912.80
FD-3650	SC-8300 Equipment	8/5/2026	SINV-113855	ENDELOS ENERGY INC	Locution system install, Sta 92 final payment	27,112.50
FD-3650	SC-8300 Equipment	8/5/2026	SINV-113855	ENDELOS ENERGY INC	Locution system install, CO #1	2,816.00
FD-3650	SC-8300 Equipment	8/11/2026	SINV-113858	MATTHEW JOHN LECHLITER	LMR Comm: Radio tech support, 07/26	292.50
FD-3650	SC-8300 Equipment	8/11/2026	SINV-113858	MATTHEW JOHN LECHLITER	Station Alerting: Radio tech services, 07/26	310.50
SC-8300 Equipment Total						\$ 33,329.60
*FYE Accruals reversal.						
FD-3650 Montecito Fire Protection Dist Total						\$ 5,940,681.13
Grand Total						\$ 5,940,681.13

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

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	8/31/2025 Year-To-Date Actual	8/31/2026 Year-To-Date Actual
Revenues		
RC-3010 Property Tax-Current Secured	\$ (64,077.66)	\$ (73,775.67)
RC-3011 Property Tax-Unitary	1,230.98	398.98
RC-3015 PT PY Corr/Escapes Secured	25,564.96	41,694.84
RC-3020 Property Tax-Current Unsecd	568.93	4,654.52
RC-3023 PT PY Corr/Escapes Unsecured	448.92	2,539.92
RC-3040 Property Tax-Prior Secured	(840.52)	86.49
RC-3050 Property Tax-Prior Unsecured	945.57	1,109.25
RC-3054 Supplemental Pty Tax-Current	48,466.37	80,186.12
RC-3056 Supplemental Pty Tax-Prior	10.98	750.64
6000:Taxes	12,318.53	57,645.09
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	5.67	8.56
6050:Fines, Forfeitures, and Penalties	5.67	8.56
RC-3380 Interest Income	(3,036.47)	-
RC-3409 Other Rental of Bldgs and Land	-	-
6150:Use of Money and Property	(3,036.47)	-
RC-3750 State-Emergency Assistance	(196,373.00)	(148,970.00)
RC-4220 Homeowners Property Tax Relief	-	-
6200:Intergovernmental Revenue-State	(196,373.00)	(148,970.00)
RC-4476 Federal Emergency Assistance	0.25	62,822.05
RC-4610 Federal Aid for Disaster	-	-
6210:Intergovernmental Revenue-Federal	0.25	62,822.05
RC-5105 Reimb for District Services	-	-
6300:Charges for Services	-	-
RC-5768 Safety Member Reimbursement	19,674.36	30,998.37
RC-5895 Other-Donations	1,000.00	-
RC-5899 Unidentified Revenues	-	55,542.83
RC-5909 Other Miscellaneous Revenue	-	475.08
6350:Miscellaneous Revenue	20,674.36	87,016.28
	-	-
Total Revenues	(166,410.66)	58,521.98

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

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	8/31/2025 Year-To-Date Actual	8/31/2026 Year-To-Date Actual
Expenditures		
SC-6100 Regular Salaries	1,156,252.48	1,359,007.48
SC-6300 Overtime	815,024.59	1,066,164.07
SC-6301 Overtime - Reimbursable	-	-
SC-6400 Retirement Contribution	1,379,896.39	1,348,238.11
SC-6450 Supp Retirement Contribution	-	-
SC-6475 Retiree Medical OPEB	-	-
SC-6550 FICA/Medicare	29,298.34	34,552.49
SC-6600 Health Insurance Contrib	644,663.20	706,732.95
SC-6700 Unemployment Ins Contribution	24.11	21.12
SC-6900 Workers Compensation	752,241.52	1,096,272.09
7010:Salaries and Employee Benefits	4,777,400.63	5,610,988.31
SC-7030 Clothing and Personal	2,582.90	2,049.09
SC-7050 Communications	17,032.63	28,349.63
SC-7060 Food	-	-
SC-7070 Household Supplies	4,629.46	11,711.26
SC-7090 Insurance	154,991.00	-
SC-7120 Equipment Maintenance	9,115.94	3,394.84
SC-7121 Operating Supplies	-	-
SC-7200 Structure & Ground Maintenance	6,993.00	17,492.32
SC-7202 Temp	-	-
SC-7205 Fire Defense Zone	65,391.38	57,788.26
SC-7322 Consulting & Mgmt Fees	-	-
SC-7324 Audit and Accounting Fees	4,000.00	4,500.00
SC-7325 Other Professional Services	-	(0.32)
SC-7348 Instruments & Equip. < \$5000	10,883.82	-
SC-7363 Equipment Maintenance	28,089.83	7,635.84
SC-7400 Medical, Dental and Lab	7,931.98	14,585.46
SC-7430 Memberships	400.00	-
SC-7450 Office Expense	1,811.78	1,152.78
SC-7456 IT Hardware Purchase < \$5K	-	-
SC-7460 Professional & Special Service	30,344.00	29,896.00
SC-7507 ADP Payroll Fees	2,400.02	1,725.01
SC-7510 Contractual Services	29,392.74	23,708.50
SC-7530 Publications & Legal Notices	1,520.00	-
SC-7540 Rents/Leases-Equipment	1,719.06	913.89
SC-7546 Administrative Expense	-	-
SC-7580 Rents/Leases-Structure	2,626.26	2,728.38

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

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	8/31/2025 Year-To-Date Actual	8/31/2026 Year-To-Date Actual
SC-7630 Small Tools & Instruments	-	359.39
SC-7650 Special Departmental Expense	22,423.26	25,965.66
SC-7671 Special Projects	-	-
SC-7730 Transportation and Travel	(6,500.00)	9,717.26
SC-7731 Gasoline-Oil-Fuel	4,523.65	11,785.78
SC-7732 Training	1,192.60	7,727.43
SC-7760 Utilities	10,284.21	11,407.70
7020:Services and Supplies	413,779.52	274,594.16
SC-7830 Interest Expense	31,897.72	21,449.06
7045:Other Charges	31,897.72	21,449.06
SC-8200 Structures&Struct Improvements	62,021.64	320.00
7073:Structures&Struct Improvements	62,021.64	320.00
SC-8300 Equipment	60,221.18	33,329.60
7074:Equipment	60,221.18	33,329.60
Total Expenditures	5,345,320.69	5,940,681.13
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	-	-
5027:Increase to Fund Balance - Residual	-	-
Total Changes to Fund Balance	-	-
Net Financial Impact	\$ (5,511,731.35)	\$ (5,882,159.15)

Agenda

Item #3



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 21, 2026
Topic: Review of PARS Section 115 Trust Accounts for Pension and OPEB

Summary

The Finance Committee and Board of Directors review the PARS statements for the Section 115 trusts for pension and OPEB bi-monthly.

Background

The District maintains Section 115 Trust accounts to prefund long-term liabilities associated with retiree health benefits (OPEB) and pension obligations. These trusts are administered to improve funded status, help stabilize future contribution requirements, and manage long-term financial stability.

IRS Section 115 Trusts allow governmental entities to establish tax-exempt trusts for the exclusive purpose of funding public employee benefits. Investment earnings in these trusts are not subject to federal income tax and may earn at a higher rate than the County Treasury Investment Pool.

Discussion

Trust Account Overview and 12-Month Summary

As of July 31, 2026, the balances of the District's Section 115 Trust accounts are as follows:

- **OPEB Trust Balance:** \$16,750,782
- **Pension Trust Balance:** \$6,557,857

A detailed summary of each trust's activity for the most recent 12-month period is provided as an attachment. This summary includes monthly activity, including contributions, earnings/(losses), expenses and distributions, and the 1-month and 12-month investment return net of expenses. The most recent actuarial valuations and funded status for each plan are also included on the summary page.

Investment Strategy

Both trust accounts are invested in the Moderately Conservative Strategy in alignment with the Board's investment policy.

Conclusion

The Finance Committee and Board of Directors' review of the PARS Trusts' performance aligns with the District's Financial Policies.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust 12-Month Summary

OPEB Account

Month	Beginning Balance	Contributions/ (Distributions)	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
August 2025	15,535,064.54	-	242,057.06	5,398.22	15,771,723.38	1.52%	6.01%
September 2025	15,771,723.38	-	262,489.85	5,455.28	16,028,757.95	1.63%	6.30%
October 2025	16,028,757.95	-	156,625.46	5,514.85	16,179,868.56	0.94%	9.63%
November 2025	16,179,868.56	-	86,356.66	5,551.50	16,260,673.72	0.50%	7.82%
December 2025	16,260,673.72	-	11,946.40	5,570.46	16,267,049.66	0.04%	10.20%
January 2026	16,267,049.66	-	162,136.20	5,558.24	16,423,627.62	0.96%	9.84%
February 2026	16,423,627.62	-	269,511.11	5,596.56	16,687,542.17	1.61%	10.22%
March 2026	16,687,542.17	-	(512,149.30)	5,671.43	16,169,721.44	-3.10%	8.28%
April 2026	16,169,721.44	-	478,908.97	5,779.46	16,642,850.95	2.93%	11.27%
May 2026	16,642,850.95	-	260,644.67	5,899.46	16,897,596.16	1.53%	11.63%
June 2026	16,897,596.16	-	9,193.71	5,977.15	16,900,812.72	0.02%	9.02%
July 2026	16,900,812.72	-	(144,057.41)	5,973.01	16,750,782.30	-0.89%	7.83%
Total		-	1,283,663.38	67,945.62			

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

Implicit subsidy of \$2,607,588 is not included in total liability

Funded status = **74.6%**

Pension Account

Month	Beginning Balance	Contributions/ (Distributions)	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
August 2025	9,463,788.33	-	146,747.02	3,288.37	9,607,246.98	1.52%	5.96%
September 2025	9,607,246.98	-	159,743.37	3,322.96	9,763,667.39	1.63%	6.25%
October 2025	9,763,667.39	-	95,317.99	3,359.19	9,855,626.19	0.94%	9.57%
November 2025	9,855,626.19	-	52,231.12	3,381.48	9,904,475.83	0.50%	7.76%
December 2025	9,904,475.83	-	7,456.67	3,392.90	9,908,539.60	0.04%	10.25%
January 2026	9,908,539.60	-	98,090.34	3,386.15	10,003,243.79	0.96%	9.87%
February 2026	10,003,243.79	-	163,825.54	3,409.26	10,163,660.07	1.60%	10.22%
March 2026	10,163,660.07	(3,500,000.00)	(342,012.41)	3,454.00	6,318,193.66	-3.40%	7.93%
April 2026	6,318,193.66	-	196,222.97	2,265.72	6,512,150.91	3.07%	11.07%
May 2026	6,512,150.91	-	104,606.37	2,311.98	6,614,445.30	1.57%	11.48%
June 2026	6,614,445.30	-	4,168.36	2,339.74	6,616,273.92	0.03%	8.86%
July 2026	6,616,273.92	-	(56,078.67)	2,338.33	6,557,856.92	-0.88%	7.68%
Total		(3,500,000.00)	630,318.67	36,250.08			

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

Total Distributions from the Plan = \$ (3,500,000)

Total Accrued Pension Liability at 6/30/2025 = \$ 147,088,260
CalPERS total assets at 6/30/2025 = 127,017,179
Net Pension Liability at 6/30/2025 = \$ 20,071,081

*Funded status = **86.4%**

*The PARS pension trust balance at 6/30/25 was \$9,444,544. When combined with CalPERS assets, total assets equal \$136,461,723, or a pension funded status of 92.8%.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
6/1/2026 to 6/30/2026

Brian Fallon
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Balance as of 6/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 6/30/2026
OPEB	\$16,897,596.16	\$0.00	\$9,193.71	\$5,977.15	\$0.00	\$0.00	\$16,900,812.72
PENSION	\$6,614,445.30	\$0.00	\$4,168.36	\$2,339.74	\$0.00	\$0.00	\$6,616,273.92
Totals	\$23,512,041.46	\$0.00	\$13,362.07	\$8,316.89	\$0.00	\$0.00	\$23,517,086.64

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	0.05%	4.63%	9.46%	8.98%	3.62%	6.45%	1/19/2010
PENSION	0.06%	4.83%	9.32%	9.00%	3.64%	-	6/29/2017

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

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

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2026 to 7/31/2026

Brian Fallon
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Balance as of 7/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2026
OPEB	\$16,900,812.72	\$0.00	-\$144,057.41	\$5,973.01	\$0.00	\$0.00	\$16,750,782.30
PENSION	\$6,616,273.92	\$0.00	-\$56,078.67	\$2,338.33	\$0.00	\$0.00	\$6,557,856.92
Totals	\$23,517,086.64	\$0.00	-\$200,136.08	\$8,311.34	\$0.00	\$0.00	\$23,308,639.22

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	3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	-0.85%	0.76%	8.27%	8.18%	3.31%	6.04%	1/19/2010
PENSION	-0.85%	0.81%	8.13%	8.19%	3.32%	-	6/29/2017

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

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

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 21, 2026
Topic: Review of Reserve Policies and Recommended Target Adjustments for FY 2026-27

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 consistent with the Board-adopted Financial Policies, which are reviewed annually and updated as needed during the budget development process.

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.

Beginning in January 2024, the Board implemented annual reserve target adjustments based on applicable inflation indices as part of the District's ongoing effort to maintain reserve levels that reflect current economic and construction cost conditions. The Financial Policies are reviewed and approved annually in January as part of the budget development process. The reserves ensure the District is prepared to address financial challenges such as catastrophic events, economic downturns, capital replacement needs, and the construction of buildings, or refurbishment and modernization of existing stations. The current reserves and target levels for fiscal year 2026-27 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 to provide 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 Outlay Reserve (Fund 3652) - The Capital Outlay 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 2026-27 are presented below for approval.

RESERVE CATEGORIES	TARGET FY 2025-26 ¹	RECOMMENDED INCREASE	TARGET FY 2026-27	FY 2026-27 BUDGETED BALANCE	OVER/(UNDER) TARGET
Catastrophic Event	\$ 3,605,000	\$ 160,000	\$ 3,765,000	\$ 3,765,000	\$ -0-
Economic Uncertainties	5,580,000	65,000	5,645,000	5,645,000	-0-
Unrestricted Residual ²	2,307,000	70,000	2,377,000	5,505,000	3,158,000
Capital Outlay ²	3,460,000	105,000	3,565,000	3,722,000	157,000
Land & Building ³	4,829,000	188,000	5,017,000	5,609,000	592,000

Several reserve categories reflect budgeted balances above the recommended FY 2026-27 target levels. These amounts provide the District with additional financial flexibility and may be maintained to address future capital needs, unfunded accrued liabilities, or other Board-directed priorities. Balances above target do not require immediate reallocation; however, staff will continue to evaluate these amounts annually in conjunction with the budget process.

The recommended increases to the reserve funds are based on CPI (Los Angeles Index from July 1, 2025 to June 30, 2026 was 3.03%) and construction inflation (California Construction Cost Index for 2025 was 3.9%) adjustments and are consistent with the Board-adopted Financial Policies. 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 target adjustments for FY 2026-27 and make a recommendation to the Board of Directors for approval. Staff also recommends that balances exceeding target levels remain available for future Board-directed priorities and continue to be reviewed annually through the budget development process.

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, 2026 was 3.03%

³ California Construction Cost Index for 2025 was 3.9%.

Agenda

Item #5



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 21, 2026
Topic: Recommended Final Budget for Fiscal Year 2026-27

Summary

The Recommended Final Budget for Fiscal Year 2026-27 supports the District's operational priorities and capital needs while maintaining fiscal responsibility and Board-established reserves. Across the General Fund, Capital Outlay Reserves, and Land & Building Fund, the budget includes \$31.182 million in revenues and \$29.711 million in expenditures and financing uses, resulting in a projected combined fund balance increase of \$1.471 million.

Budget Summary

The following table summarizes the Final Budget by fund:

	GENERAL FUND	CAPITAL OUTLAY RESERVES	LAND & BUILDING	TOTAL
Property taxes	28,031,000	-0-	-0-	28,031,000
Other revenue	<u>2,677,000</u>	<u>304,000</u>	<u>170,000</u>	<u>3,151,000</u>
Total Revenue	30,708,000	304,000	170,000	31,182,000
Salaries and benefits	23,261,000	-0-	-0-	23,261,000
Services and supplies	3,725,000	-0-	50,000	3,775,000
Other charges	43,000	-0-	-0-	43,000
Capital assets	878,000	238,000	100,000	1,216,000
Transfers/LT debt payments	<u>1,416,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,416,000</u>
Total Expenses	29,353,000	238,000	150,000	29,711,000
Increase of carryover funds¹	<u>-0-</u>	<u>66,000</u>	<u>20,000</u>	<u>86,000</u>
Net financial impact²	1,385,000	-0-	-0-	1,385,000
Est. fund balance on 6/30/27	14,915,000	3,722,000	5,609,000	24,246,000

¹ Carryover funds are available to use as a budgetary resource (like revenue) to eliminate a projected excess of expenditures over expected revenues. These funds accumulate from unanticipated revenue, unspent funds, or Board-assigned reserves.

² Represents the difference between projected revenues and expenditures. Surplus funds can be reallocated during the final budget development, through a budget amendment, or can be carried over for future budgetary needs. The use of all funds is subject to Board approval.

Discussion

The Recommended Final Budget has been updated from the Preliminary Budget adopted in June to reflect current revenue estimates, Fiscal Year 2025-26 actuals, and revised expenditure projections. The budget is presented alongside the Preliminary Budget and FY 2025-26 actuals to highlight major changes and provide context for the recommended adjustments.

General Fund Revenues

- **Property Taxes Revenue (3010-3054):** Projected at \$28.031 million, an increase of \$738,000 from the Preliminary Budget. Net assessed value increased approximately 7%, compared with the 4.3% growth assumption used for the Preliminary Budget.
- **Interest Income (3380):** Increased by \$96,000 to \$468,000 based on current earnings and anticipated fixed-income market performance.
- **Safety Member Reimbursement (5768):** Increased by \$50,000 to reflect anticipated workers' compensation benefit reimbursements.

General Fund Expenditures

Salaries & Employee Benefits

Total salaries and employee benefits are \$23.261 million, a decrease of \$661,000 from the Preliminary Budget.

- **Regular Salaries (6100):** Increased by \$37,000 based on updated projections and Board approval to reclassify three Firefighter positions to Engineers for Squad 91 staffing changes effective January 1, 2027.
- **Retirement contributions (6400):** Decreased by \$615,000 based on the updated CalPERS UAL payment schedule. This is a direct result of the \$7 million Additional Discretionary Payment made in FY 2026.
- **Workers' Compensation Insurance (6900):** Decreased by \$83,000 from the Preliminary Budget based on the updated estimate from the District's insurance carrier, SDRMA.

Services and Supplies

Services and supplies total \$3.725 million, an increase of \$169,000 from the Preliminary Budget. Significant updates include:

- **Communications (7050):** Increased by \$10,000 for continued rate increases by various providers.
- **Liability Insurance (7090):** Increased by \$6,000 based on updated premium estimates.
- **Structures and Ground Maintenance (7200):** Increased by \$32,000, to include buildout of the new Battalion Chief office and continued rate increases by various providers.
- **Other Professional Services – RFCC (7325):** Increased by \$12,000 based on updated cost estimates.
- **Medical & First Aid Supplies (7400):** Decreased by \$5,000 due to a price adjustment for Stryker equipment maintenance service.
- **Professional and Special Services (7460):** Increased by \$95,000 for updated professional service needs, including Land Mobile Radio (LMR) project support.
- **Contractual Services (7510):** Increased by \$9,000 based on increases to various annual maintenance agreements and programs.

General Fund Expenditures (continued)

- **Transportation and Travel (7730):** Increased by \$10,000 to reflect higher anticipated travel activity associated with out-of-state fire assignments.

Capital Assets

- **Equipment (8300):** Increased by \$340,000 to fund carryover projects not completed in the prior year, including implementation of station alerting systems at both stations and completion of the Land Mobile Radio system.

Fund 3652 - Capital Outlay Reserves

This fund supports scheduled vehicle and apparatus replacement. Final Budget revenue totals \$304,000, including a \$200,000 transfer from the General Fund and \$104,000 in interest income. Planned capital expenditures total \$238,000 for the Battalion 94 command vehicle upfit and replacement Rescue Ambulance 91. The projected ending fund balance is \$3.722 million.

Fund 3653 - Land & Building

This Board-restricted fund supports the construction, refurbishment, and modernization of District facilities. Final Budget revenue totals \$170,000 in interest income. Planned expenditures total \$150,000 to establish an upstaffing location on the Montecito Water District's property on East Valley Road. The projected ending fund balance is \$5.609 million.

Fiscal Impact

The Recommended Final Budget is projected to increase the combined fund balance by \$1.471 million (including carryover and net financial impact totals), from \$22.775 million at the beginning of the fiscal year to \$24.246 million at June 30, 2027. This projected increase reflects the combined operating activity and restricted/carryover fund activity across all three funds. The General Fund ending balance of \$14.915 million includes estimated reserves for economic uncertainties of \$5.645 million, catastrophic events of \$3.765 million, and an unrestricted residual balance of \$5.505 million.

The General Fund budget also provides financial flexibility during a year in which the District is engaged in negotiations with the Montecito Professional Firefighter's Association and Members of Staff. The net financial impact provides capacity to address potential labor-related outcomes while maintaining Board-established reserves and supporting ongoing operational needs.

Conclusion

Staff recommends that the Finance Committee review the Final Budget for Fiscal Year 2026-27 and provide any recommended changes or direction for Board of Directors consideration, including a recommendation for adoption as appropriate.

Attachments

1. Recommended Final Budgets for Fiscal Year 2026-27

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

FUND 3650 - GENERAL FUND

REVENUES

		Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
Property Taxes						
3010	Property Tax - Secured (+7.0%)	\$ 26,245,000	\$ 25,548,000	\$ 697,000	\$ 24,527,909	\$ 1,717,091
3011	Property Tax - Unitary	285,000	251,000	34,000	285,160	(160)
3015	Property Tax - Escapes Secured	47,000	31,000	16,000	46,889	111
3020	Property Tax - Unsecured (+4.3%)	865,000	844,000	21,000	864,846	154
3023	Property Tax - PY Corrections/Escapes	8,000	31,000	(23,000)	10,802	(2,802)
3040	Property Tax - Prior Secured	-	-	-	1,544	(1,544)
3050	Property Tax - Prior Unsecured	24,000	18,000	6,000	23,999	1
3054	Supplemental Property Tax - Current	557,000	570,000	(13,000)	556,799	201
3056	Supplemental Property Tax - Prior	-	-	-	7,757	(7,757)
Total Taxes Revenue		28,031,000	27,293,000	738,000	26,325,706	1,705,294
Fines, Forfeitures, and Penalties						
3057	Property Tax 506 Interest/480 Penalties	-	-	-	174	(174)
Total Use of Money and Property		-	-	-	174	(174)
Use of Money and Property						
3380	Interest Income	468,000	372,000	96,000	519,543	(51,543)
3409	Rental Property Income	69,000	69,000	-	69,456	(456)
Total Use of Money and Property		537,000	441,000	96,000	588,999	(51,999)
Intergovernmental Revenue - State						
3750	State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	245,470	754,530
4220	Homeowners Property Tax Relief	77,000	77,000	-	75,780	1,220
Total Intergovernmental Revenue - State		1,077,000	1,077,000	-	321,250	755,750
Intergovernmental Revenue - Federal						
4476	Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,934,197	(934,197)
4610	Federal Aid for Disaster	-	-	-	557,589	(557,589)
Total Intergovernmental Revenue - Federal		1,000,000	1,000,000	-	2,491,786	(1,491,786)
Charges for Services						
5105	Reimbursement for District Services	-	-	-	180,077	(180,077)
Total Charges for Services		-	-	-	180,077	(180,077)

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

Miscellaneous Revenue			Final Budget		Preliminary Budget	Difference	Actual Budget FY 2026	Difference
5768	Safety Member Reimbursement		50,000		-	50,000	159,883	(109,883)
5894	Other - Payment for Damages		-		-	-	247,674	(247,674)
5895	Other - Donations		-		-	-	56,150	(56,150)
5909	Other - Miscellaneous Revenue		13,000		13,000	-	12,280	720
Total Miscellaneous Revenue			63,000		13,000	50,000	475,987	(412,987)
TOTAL REVENUES			30,708,000		29,824,000	884,000	30,383,980	324,020
EXPENDITURES								
Salaries & Employee Benefits			Final Budget		Preliminary Budget	Difference	Actual Budget FY 2026	Difference
6100	Regular Salaries		\$ 10,865,000		\$ 10,828,000	\$ 37,000	\$ 10,758,227	\$ 106,773
6300	Overtime		1,700,000		1,700,000	-	1,649,096	50,904
6301	Overtime - Fire Reimbursable		1,500,000		1,500,000	-	1,603,753	(103,753)
6400	Retirement Contributions		3,313,000		3,928,000	(615,000)	3,449,307	(136,307)
6450	Supp Retirement Contribution (UAL)		-		-	-	3,500,000	(3,500,000)
6475	Retiree Medical OPEB		1,500,000		1,500,000	-	-	1,500,000
6550	FICA/Medicare		200,000		200,000	-	198,694	1,306
6600	Insurance Contributions		3,077,000		3,077,000	-	2,767,250	309,750
	Health Insurance	2,840,000		2,840,000				-
	Dental, Vision, Life Insurance	237,000		237,000				-
6700	Unemployment Insurance		6,000		6,000	-	5,575	425
6900	Workers Compensation Insurance		1,100,000		1,183,000	(83,000)	798,080	301,920
Total Salaries & Employee Benefits			23,261,000		23,922,000	(661,000)	24,729,983	(1,468,983)
Services & Supplies								
7030	Clothing and PPE		165,000		165,000	-	120,783	44,217
	Operational	62,000		62,000				
	BDU tactical pants (ongoing)	20,000		20,000				
	Turnouts replacement (Year 2 of 3)	60,000		60,000				
	Ballistic vests (21)	23,000		23,000				
7050	Communications		125,000		115,000	10,000	142,543	(17,543)
	Operational	115,000		115,000				-
7060	Food		4,500		4,500	-	1,149	3,351
7070	Household Supplies		50,000		50,000	-	46,802	3,198

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

Services & Supplies (continued)			Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
7090	Insurance: Liability/Auto/Prop.		177,000	171,000	6,000	154,991	22,009
7120	Equipment Maintenance (Operations)		58,000	58,000	-	51,580	6,420
7121	Operating Supplies (Storm Preparedness)		20,000	20,000	-	11,725	8,275
7200	Structure and Grounds Maintenance		202,000	170,000	32,000	176,625	25,375
	Operational	85,000		70,000			
	Landscape modifications for Zone 0	100,000		100,000			
	BC Office shelving unit build	17,000		-			
7205	Fire Defense Zone (Hazard Mitigation)		915,000	915,000	-	492,588	422,412
	Operational	410,000		410,000			
	Home Hardening Assistance Program	100,000		100,000			
	Fire roads management	50,000		50,000			
	Neighborhood Chipping and Grazing Programs	205,000		205,000			
	Emergency access and hydrant improvements	150,000		150,000			
7322	Consulting and Management Fees		4,500	4,500	-	4,248	252
7324	Audit and Accounting Fees		45,000	45,000	-	36,616	8,384
7325	Other Professional Services (RFCC)		212,000	200,000	12,000	218,507	(6,507)
7348	Instruments & Equipment		31,000	31,000	-	12,471	18,529
	Hose equipment (ongoing)	6,000		6,000			
	Rope rescue equipment (ongoing)	5,000		5,000			
	USAR equipment maintenance (ongoing)	10,000		10,000			
	HazMat team equipment (ongoing)	10,000		10,000			
7363	Equipment Maintenance (Vehicles)		169,000	169,000	-	154,694	14,306
	Operational	154,000		154,000			
	Vehicle decals and installation (20)	15,000		15,000			
7400	Medical & First Aid Supplies		57,000	62,000	(5,000)	56,382	618
	Operational	47,000		47,000			
	Annual Stryker equipment maintenance	10,000		15,000			
7430	Memberships		16,000	16,000	-	14,160	1,840
7450	Office Expense		28,000	28,000	-	23,769	4,231
	Operational	20,000		20,000			
	Battalion Chief office furniture (carry over)	8,000		8,000			
7456	IT Hardware < \$5,000		24,000	24,000	-	40,600	(16,600)
	Operational	10,000		10,000			
	Computer Aided Dispatch iPads (9)	14,000		14,000			
7460	Professional and Special Services		575,000	480,000	95,000	533,309	41,691

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

		Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
Services & Supplies (continued)						
7507	Payroll Fees	23,000	23,000	-	20,241	2,759
7510	Contractual Services	130,000	121,000	9,000	130,900	(900)
7530	Publications & Legal Notices	6,000	6,000	-	9,864	(3,864)
7540	Rents & Leases - Equipment	5,500	5,500	-	9,310	(3,810)
7546	Administrative Tax Expense (SB County)	225,000	225,000	-	223,801	1,199
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	13,336	(836)
7630	Small Tools & Instruments	12,000	12,000	-	25,780	(13,780)
7650	Special District Expense	56,000	56,000	-	42,770	13,230
	Operational (permits, fees, LAFCO, other)	50,000	50,000			
	Board election fees	6,000	6,000			
7671	Special Projects	23,000	23,000	-	13,232	9,768
	Department mailings	12,000	12,000			
	Public Education materials	8,000	8,000			
	Evacuation "Go" bags (50)	3,000	3,000			
7730	Transportation and Travel	75,000	65,000	10,000	70,358	(5,358)
7731	Gasoline/Oil/Fuel	100,000	100,000	-	81,574	18,426
7732	Training	99,000	99,000	-	98,597	403
7760	Utilities	80,000	80,000	-	71,998	8,002
Total Services & Supplies		3,725,000	3,556,000	169,000	3,105,301	450,699
Other Charges						
7830	Interest Expense (POB)	43,000	43,000	-	63,795	(20,795)
Total Other Charges		43,000	43,000	-	63,795	(20,795)

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

			Final Budget			Preliminary Budget	Difference	Actual Budget FY 2026		Difference
Capital Assets										
8200	Structures & Improvements		180,000			180,000	-	239,583	(59,583)	
	Capital projects (subject to public bid)	180,000				180,000				
8300	Equipment		698,000			358,000	340,000	717,070	(359,070)	
	Cardiac monitors (2)	130,000				130,000				
	Maintenance Shop vehicle lifts	70,000				70,000				
	HazMat gas monitors (6) and calibration station	50,000				50,000				
	Powered stair chairs for EMS response (2)	35,000				35,000				
	Infrared recovery units (91 and 92)	26,000				26,000				
	Induction oven range (91)	20,000				20,000				
	Drone equipment for operations (2)	20,000				20,000				
	Storage shed for rental unit	7,000				7,000				
	Station Alerting System (carry over)	40,000				-				
	LMR Communications Project (carry over)	300,000				-				
			-			-	-	-	-	
Total Capital Assets			878,000			538,000	340,000	956,653	(418,653)	
TOTAL EXPENDITURES			27,907,000			28,059,000	(152,000)	28,855,732	(1,457,732)	
Other Financing Uses										
Financing Uses										
7901	Transfer To Capital Reserves Fund (3652)		200,000			200,000	-	400,000	200,000	
7910	Long Term Debt Principal Repayment (POB)		1,216,000			1,216,000	-	1,194,132	(21,868)	
TOTAL FINANCING USES			1,416,000			1,416,000	-	1,594,132	178,132	
Decreases to Residual Fund Balance										
9601	Residual Funds Balance		-			-	-	-	-	
Decrease to Residual Fund Balance			-			-	-	-	-	
NET FINANCIAL IMPACT			\$ 1,385,000			\$ 349,000	\$ 1,036,000	\$ (65,884)	\$ 414,884	
Fund 3650 Fund Balance Detail (estimate at June 30, 2027)										
*Reserves: Economic Uncertainties (estimate)		\$	5,645,000					\$ 5,580,000	\$ 65,000	
*Reserves: Catastrophic (estimate)			3,765,000					3,605,000	160,000	
Fund Balance - Unrestricted Residual			5,505,000					4,345,000	1,160,000	
Projected Fund Balance at Year End		\$	14,915,000					\$ 13,530,000	\$ 1,385,000	

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

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

FUND 3652 - CAPITAL OUTLAY RESERVES

REVENUES

Use of Money and Property

3380	Interest Income	<u>\$ 104,000</u>	<u>\$ 90,000</u>	<u>\$ 14,000</u>	<u>\$ 116,071</u>	<u>\$ (12,071)</u>
	Total Use of Money and Property	104,000	90,000	14,000	116,071	(12,071)

Other Financing Sources

5910	Transfer from General Fund (3650)	200,000	200,000	-	400,000	(200,000)
5919	Sale of Capital Assets	-	-	-	65,200	(65,200)
	Total Other Financing Sources	200,000	200,000	-	465,200	(265,200)

TOTAL REVENUES	<u>304,000</u>	<u>290,000</u>	<u>14,000</u>	<u>581,271</u>	<u>(277,271)</u>
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EXPENDITURES

Capital Assets

8300	Equipment					
	Battalion 94 Command Vehicle (carryover)	\$ 88,000	\$ 88,000	\$ -		
	Rescue Ambulance 91	150,000	150,000	-		
	Total Capital Assets	238,000	238,000	-	453,253	(215,253)

TOTAL EXPENDITURES	<u>238,000</u>	<u>238,000</u>	<u>-</u>	<u>453,253</u>	<u>(453,253)</u>
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Changes to Assigned Fund Balance

9901	Purpose of Fund	(66,000)	(52,000)	(14,000)	(128,018)	114,018
	Changes to Assigned Fund Balance	(66,000)	(52,000)	(14,000)	(128,018)	114,018

Increase to Unassigned

9940	Unassigned Fund Balance	-	-	-	-	-
	Increases to Unassigned	-	-	-	-	-

TOTAL CHANGES TO FUND BALANCES	<u>(66,000)</u>	<u>(52,000)</u>	<u>(14,000)</u>	<u>(128,018)</u>	<u>114,018</u>
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NET FINANCIAL IMPACT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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Fund 3652 Fund Balance Detail

Fund Balance - Assigned	\$ 3,656,062			\$ 3,656,062	
Fund Balance - Assigned for FY	66,000			-	
Projected Fund Balance at Year End	\$ 3,722,062			\$ 3,656,062	\$ 66,000

Montecito Fire Protection District
Recommended Final Budget for Fiscal Year 2026-27

FUND 3653 - LAND & BUILDING FUND*

REVENUES

	Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
Use of Money and Property					
3380 Interest Income	\$ 170,000	\$ 150,000	\$ 20,000	\$ 188,799	\$ (18,799)
Total Use of Money and Property	170,000	150,000	20,000	188,799	(18,799)
TOTAL REVENUES	170,000	150,000	20,000	188,799	(18,799)

EXPENDITURES

Services and Supplies

7460 Professional Services	-	500,000	(500,000)	-	-
7700 Projects <\$100,000 (MWD Property - East)	50,000	-	50,000	-	50,000
Total Services and Supplies	50,000	500,000	(450,000)	-	50,000

Capital Assets

8300 Equipment	100,000	-	100,000	-	100,000
Total Capital Assets	100,000	-	100,000	-	100,000
TOTAL EXPENDITURES	150,000	500,000	(350,000)	-	150,000

Changes to Assigned Fund Balance

9901 Purpose of Fund	(20,000)	350,000	(370,000)	(188,799)	168,799
Changes to Assigned Fund Balance	(20,000)	350,000	(370,000)	(188,799)	168,799
TOTAL CHANGES TO FUND BALANCES	(20,000)	350,000	(370,000)	(188,799)	168,799

NET FINANCIAL IMPACT	\$ -	\$ -	\$ -	\$ -	\$ -
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Fund 3653 Fund Balance Detail					
Fund Balance - Assigned	\$ 5,589,065			\$ 5,589,065	
Fund Balance - Assigned for FY	20,000			-	
Projected Fund Balance at Year End	\$ 5,609,065			\$ 5,589,065	\$ 20,000

*Board restricted funds for construction of buildings, or refurbishment and modernization of existing stations.

