

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

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

September 22, 2025 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. CalPERS Actuary Report Presentation by CalPERS Actuary, David Clement. (Strategic Plan Goal 8)
 - a. Staff report presented by Finance and Administrative Manager Nahas.
3. Report from the Finance Committee. (Strategic Plan Goal 8)
 - a. Consider recommendation to approve July 2025 financial statements.
 - b. Review PARS Post-Employment Benefits Trust statements for June and July 2025.
 - c. Consider recommendation for approval of reserve funds.
 - d. Consider recommendation to approve Resolution 2025-05, Adoption of the Final Budget for the Fiscal Year 2025-26.
4. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 8)
 - a. Staff report presented by Finance and Administrative Manager Nahas.
5. Consider approval of Resolution 2025-06, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2025-26. (Strategic Plan Goal 8)
 - a. Staff report presented by Finance and Administrative Manager Nahas.
6. Approval of Minutes of the August 25, 2025 Regular Meeting.
7. Fire Chief's report.

8. Board of Director's report.
9. Suggestions from Directors for items other than regular agenda items to be included for the October 27, 2025 Regular Board meeting.
10. CLOSED SESSION: PUBLIC EMPLOYEE EVALUATION (Government Code section 54957)
Title: Fire Chief

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 19, 2025.



David Neels, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements.



Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: September 22, 2025
Topic: CalPERS Actuarial Report Presentation – June 30, 2024 Valuation

Summary

CalPERS has completed the annual actuarial valuations for the District's Miscellaneous and Safety pension plans as of June 30, 2024. These reports provide updated information on the funded status of each plan and set employer contribution rates and unfunded liability schedules beginning in FY 2026–27. The District's assigned CalPERS actuary, David Clement, will provide a summary of valuation reports at the September 22, 2025 Board meeting.

Discussion

The District has invited the assigned CalPERS actuary, David Clement, to present the June 30, 2024 valuation reports for the District's two plans: Miscellaneous and Safety.

The presentation will cover:

- Funded status and unfunded accrued liability for each plan
- Employer normal cost and unfunded liability contributions beginning in FY 2026–27
- Historical and projected contribution trends
- Sensitivity of results to investment return assumptions

This presentation will provide the Board with the opportunity to ask questions directly to the actuary.

Conclusion

Staff recommends that the Board receive the CalPERS actuary's presentation on the June 30, 2024 actuarial valuation reports for the Miscellaneous and Safety plans.

Attachments

1. Presentation on the Actuarial Valuation Reports for June 30, 2024

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Actuarial Valuation Report for Montecito Fire Protection District

Financial Overview and Projections for FY 2026-27

David Clement
Actuary Supervisor
September 22, 2025

Purpose of the Report

Primary Goals

- Determine FY 2026-27 contributions.
- Assess the financial health of the pension plans.
- Provide projections and risk analysis.

Overview of Rate Plans

Miscellaneous Plans

- Rate Plan 33: Classic
- Rate Plan 26021: PEPRA

Safety Plans

- Rate Plan 34: Classic Safety Fire
- Rate Plan 25023: PEPRA Safety Fire

Funded Status

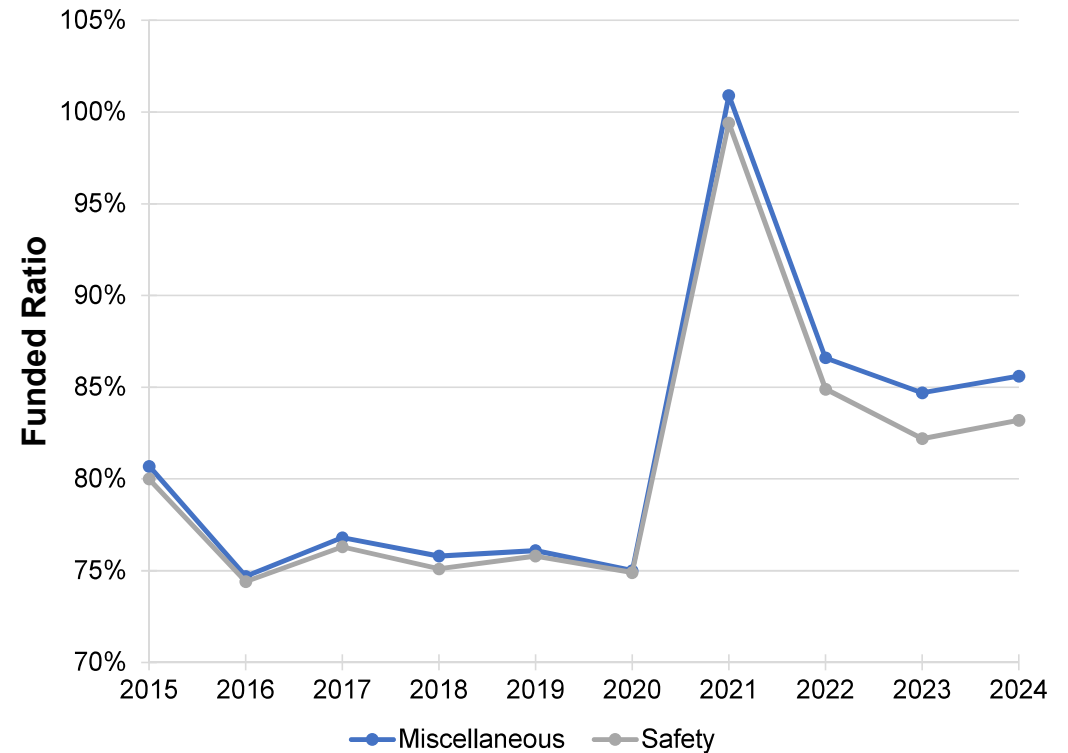
Miscellaneous Plans

- Funded Ratio: 85.6%
- UAL: \$1,613,617

Safety Plans

- Funded Ratio: 83.2%
- UAL: \$21,564,481

Comparison of Funded Ratios



Required Contributions for FY 2026-27

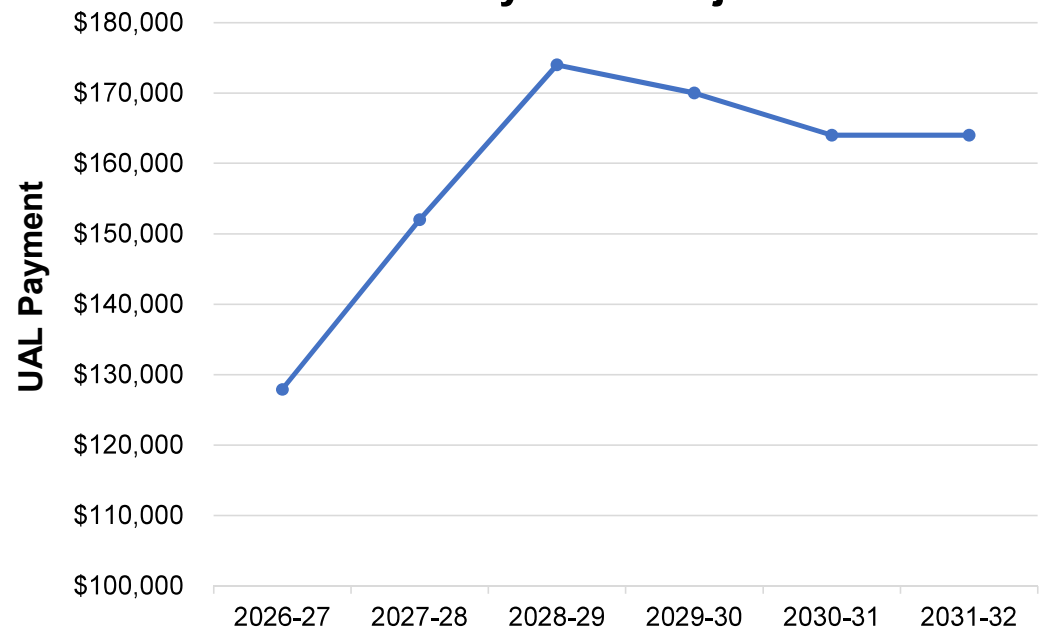
	Rate Plan	Normal Cost	UAL
Miscellaneous (Classic)	33	20.73%	\$127,900
Miscellaneous (PEPRA)	26021	8.69%	
Safety (Classic)	34	27.44%	\$1,700,142
Safety (PEPRA)	25023	15.30%	

Projected Contributions

UAL Payment Increases

- Miscellaneous Plans:
\$152,000 in FY 2027-28

Misc. UAL Payment Projection

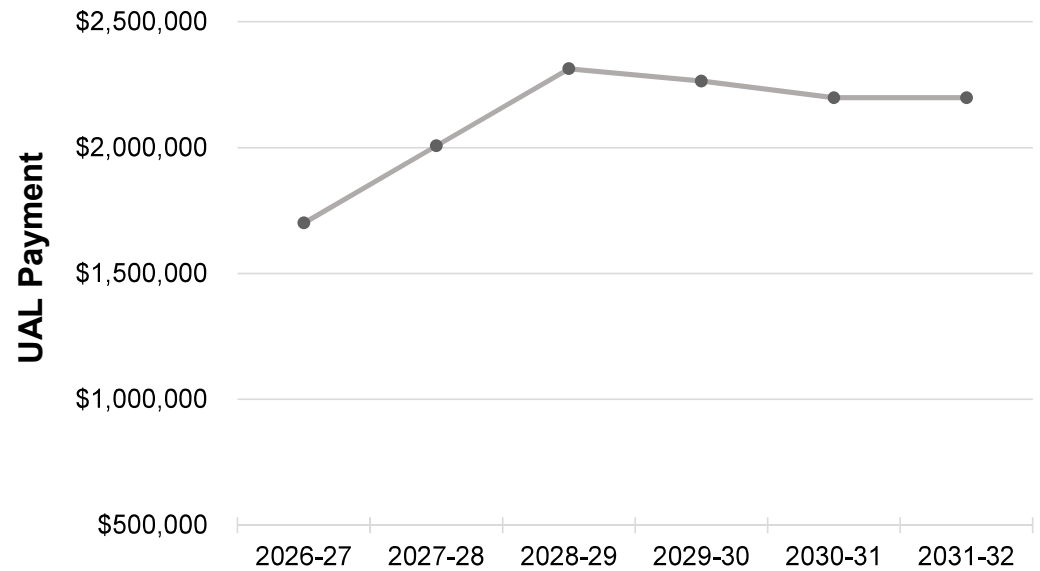


Projected Contributions

UAL Payment Increases

- Safety Plans:
\$2,007,000 in FY 2027-28

Safety UAL Payment Projection



Risk Analysis

Investment Return Scenarios

- 3.0% Return: Higher UAL payments
- 10.8% Return: Lower UAL payments

Discount Rate Sensitivity

- 1% decrease reduces funded ratios significantly

Mortality Rate Sensitivity

- 10% lower mortality increases liabilities

Demographics

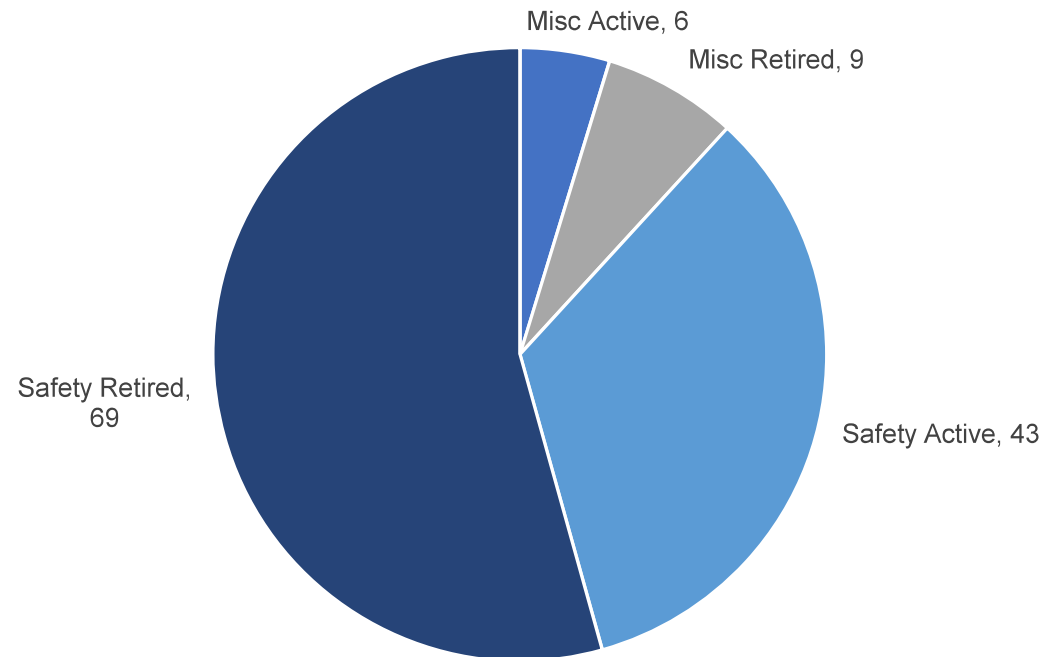
Miscellaneous Plans

- Active Members: 6
- Retired Members: 9

Safety Plans

- Active Members: 43
- Retired Members: 69

Demographics



Changes and Enhancements

- Consolidation of amortization schedules.
- Modification of the Funding Risk Mitigation Policy.
- Upcoming Asset Liability Management (ALM) review in November 2025.

Conclusion

Summary of Key Takeaways

- Funded ratios are improving but remain below 100%.
- UAL payments are projected to increase.
- Risk factors (investment returns and discount rates) significantly impact contributions.

Next Steps

- Monitor future projections.
- Consider additional discretionary payments to reduce UAL.

Questions

Agenda



Item #3

Attachment

A



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: September 22, 2025
Topic: Financial Statements Review

Summary

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

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

List of Reports

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

Conclusion

The Finance Committee performed a thorough review of the financials at the September 15th committee meeting and recommends that the Board approve the Financial Statements for July 2025.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Variance Report
Finance Committee - September 15, 2025

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

Balance Sheet

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Balance Sheet

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

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

Balance Sheet

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

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

Financial Status

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

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

Revenue Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

6



Revenue Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Revenue Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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

Cost Transactions

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

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

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

Financial Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Financial Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Expenditure Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Expenditure Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Expenditure Trend

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

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

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

Attachment B

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
August 2024	14,304,069.63	-	231,104.07	5,197.00	14,529,976.70	1.58%	12.80%
September 2024	14,529,976.70	-	201,999.99	5,251.96	14,726,724.73	1.35%	17.79%
October 2024	14,726,724.73	-	(307,334.38)	5,304.04	14,414,086.31	-2.12%	16.41%
November 2024	14,414,086.31	-	319,959.20	5,240.60	14,728,804.91	2.18%	12.81%
December 2024	14,728,804.91	250,000.00	(307,718.18)	5,316.74	14,665,769.99	-2.13%	6.30%
January 2025	14,665,769.99	-	194,684.62	5,156.78	14,855,297.83	1.29%	7.69%
February 2025	14,855,297.83	-	192,138.64	5,202.94	15,042,233.53	1.26%	8.21%
March 2025	15,042,233.53	-	(199,886.39)	5,248.07	14,837,099.07	-1.36%	5.23%
April 2025	14,837,099.07	-	28,583.45	5,209.58	14,860,472.94	0.16%	8.03%
May 2025	14,860,472.94	-	183,579.84	5,213.88	15,038,838.90	1.20%	6.81%
June 2025	15,038,838.90	100,000.00	369,350.68	5,277.80	15,502,911.78	2.42%	8.10%
July 2025	15,502,911.78	-	37,499.92	5,347.16	15,535,064.54	0.21%	6.06%
Total		350,000.00	943,961.46	62,966.55			

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

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

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

Funded status = **79.4%**

Pension Account

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

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

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

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

*Funded status = **83.4%**

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



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
 6/1/2025 to 6/30/2025

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

Account Summary

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

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.45%	3.92%	8.66%	7.43%	4.53%	5.46%	1/19/2010
PENSION	2.46%	3.92%	8.82%	7.49%	4.55%	-	6/29/2017

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

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



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
 7/1/2025 to 7/31/2025

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

Account Summary

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

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.24%	3.97%	6.52%	6.22%	4.03%	5.38%	1/19/2010
PENSION	0.24%	3.97%	6.68%	6.27%	4.05%	-	6/29/2017

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

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

Attachment C



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 22, 2025
Topic: Approval of Reserve Target Levels for FY 2025-26

Summary

The purpose of this report is to present updated reserve amounts for the Economic Uncertainties, Catastrophic, Residual, Capital, and Land/Building funds for Board review and approval. The reserve amounts have been recalculated using the Consumer Price Index (CPI) and construction inflation for the Land/Building fund. These updates are consistent with the Financial Policies adopted by the Board of Directors in January 2025.

Background

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

In January 2024, the reserve policies were updated based on Capitol PFG's recommendation that reserve levels be adjusted annually to reflect changes in the CPI and construction inflation. These reserves ensure the District is prepared to address financial challenges, including catastrophic events, economic downturns, capital replacement needs, and the development of a joint fire station to enhance emergency response for the community.

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.
 - **Recommended increase of \$160,000 based on FY 2024-25 expenditures.**
- 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.
 - **Recommended increase of \$115,000 based on FY 2024-25 property tax revenue and expenditures.**
- Unrestricted Residual Reserve: The Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs. Updated annually with CPI.

- **Recommended increase of \$67,000, equal to 3% CPI increase for Los Angeles Index from July 1, 2024 to June 30, 2025.**
- Capital Reserve (Fund 3652) - The Capital Reserve will address expenditures for the acquisition of apparatus, vehicles, and equipment as identified in the Vehicle Replacement Plan. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you-go basis.
 - **Recommended increase of \$100,000, equal to 3% CPI increase for Los Angeles Index from July 1, 2024 to June 30, 2025.**
- 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.
 - **Recommended increase of \$109,000, equal to 2.3% construction inflation for 2024.**

Reserve Levels

Based on the Board-approved Financial Policies for reserve categories, and applying annual adjustments for CPI or construction inflation, the target reserve levels for FY 2025-26 are presented below for approval. For reference, the “FY26 Budget Balance” column reflects the projected balances included in the proposed FY 2025-26.

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

The recommended adjustments are consistent with the Financial Policies adopted in January 2025 and will ensure that the District’s reserve levels continue to provide a strong financial foundation.

Conclusion

The Finance Committee recommends that the Board of Directors approve the updated reserve target levels for FY 2025-26 for the Economic Uncertainties, Catastrophic, Unrestricted Residual, Capital, and Land/Building reserves, as presented in this report.

Attachments

N/A

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

¹ Reserve levels approved in September 2024.

² CPI adjustment for Los Angeles Index from July 1, 2024 to June 30, 2025 = 3.0%

³ Construction inflation for 2024 was 2.3%.

Attachment

D



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 22, 2025
Topic: Recommended Final Budget for Fiscal Year 2025-26

Summary

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

Budget Summary

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

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	26,205,000	-0-	-0-	26,205,000
Other revenue	<u>2,606,000</u>	<u>490,000</u>	<u>150,000</u>	<u>3,246,000</u>
Total Revenue	28,811,000	490,000	150,000	29,451,000
Salaries and benefits	24,590,000	-0-	-0-	24,590,000
Services and supplies	3,186,000	-0-	500,000	3,686,000
Other charges	64,000	-0-	-0-	64,000
Capital assets	1,139,000	606,000	-0-	1,745,000
Transfers/LT debt payments	<u>1,595,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,595,000</u>
Total Expenses	30,574,000	606,000	500,000	31,680,000
Use of carryover funds¹	<u>1,763,000</u>	<u>116,000</u>	<u>350,000</u>	<u>2,229,000</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance on 6/30/26	11,833,000	3,412,000	5,050,000	20,295,000

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

Budget Highlights

This budget includes \$3.5 million of additional discretionary payments – \$3 million toward pension liabilities and \$500,000 toward OPEB – funded in part by \$1.76 million from the existing residual fund balance. This allocation helps reduce the District’s long-term obligations.

Discussion

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

General Fund Revenues

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

General Fund Expenditures – Salaries & Employee Benefits

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

General Fund Expenditures – Services and Supplies

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

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

General Fund Expenditures – Capital Assets

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

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

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

Conclusion

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

Attachments

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

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

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

FUND 3650 - GENERAL FUND

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

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

FUND 3650 - GENERAL FUND

	<u>Final Budget</u>	<u>Approved Prelim Budget</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2025</u>	<u>Difference From Final</u>
Intergovernmental Revenue - Federal					
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	2,165,694	(1,165,694)
4610 Federal Aid for Disaster	-	-	-	(507,366)	507,366
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	1,658,328	(658,328)
Charges for Services					
5105 Reimbursement for District Services	-	127,000	(127,000)	172,551	(172,551)
Total Charges for Services	-	127,000	(127,000)	172,551	(172,551)
Miscellaneous Revenue					
5768 Safety Member Reimbursement	75,000	30,000	45,000	131,171	(56,171)
5895 Other - Donations	-	-	-	100	(100)
5909 Other - Miscellaneous Revenue	13,000	13,000	-	14,176	(1,176)
Total Miscellaneous Revenue	88,000	43,000	45,000	145,447	(57,447)
TOTAL REVENUES	28,811,000	28,508,000	303,000	28,806,318	4,682
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 10,630,000	\$ 10,630,000	\$ -	\$ 11,052,952	\$ (422,952)
6300 Overtime	1,700,000	1,900,000	(200,000)	1,201,755	498,245
6301 Overtime - Fire Reimbursable	1,500,000	1,500,000	-	2,509,475	(1,009,475)
6400 Retirement Contributions	3,465,000	3,465,000	-	2,699,202	765,798
6450 Supp Retirement Contribution (UAL)	3,000,000	750,000	2,250,000	2,150,000	850,000
6475 Retiree Medical OPEB	500,000	-	500,000	350,000	150,000
6550 FICA/Medicare	208,000	208,000	-	208,302	(302)
6600 Insurance Contributions	2,776,000	2,776,000	-	2,663,960	112,040
Health Insurance	2,550,000				-
Dental, Vision, Life Insurance	226,000				-

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

FUND 3650 - GENERAL FUND

		Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
6700	Unemployment Insurance	6,000	6,000	-	5,869	131
6900	Workers Compensation Insurance	805,000	805,000	-	485,537	319,463
	Total Salaries & Employee Benefits	24,590,000	22,040,000	2,550,000	23,327,052	1,262,948
Services & Supplies						
7030	Clothing and PPE	146,000	146,000	-	56,662	89,338
	Operational	62,000				
	BDU tactical pants (ongoing)	24,000				
	Turnouts replacement (Year 1 of 3)	60,000				
7050	Communications	144,000	144,000	-	131,932	12,068
	Operational	115,000				
	CradlePoint modems/install	29,000				
7060	Food	4,500	4,500	-	4,595	(95)
7070	Household Supplies	50,000	50,000	-	43,072	6,928
7090	Insurance: Liability/Auto/Prop.	155,000	166,000	(11,000)	150,895	4,105
7120	Equipment Maintenance (Operations)	58,000	58,000	-	56,599	1,401
7200	Structure and Grounds Maintenance	112,500	112,500	-	128,982	(16,482)
	Operational	61,000				
	Basement HVAC system replacement	17,500				
	Cabinet and shelving build in WFS Office	11,500				
	Wood flooring for firefighter training room	8,500				
	Rubber flooring for fitness gym	7,000				
	Turnouts lockers steel/materials	7,000				
7205	Fire Defense Zone (Hazard Mitigation)	704,000	704,000	-	475,621	228,379
	Operational	410,000				
	Home Hardening Assistance Program	100,000				
	Neighborhood Chipping Program	169,000				
	Fire roads management	25,000				
7322	Consulting and Management Fees	4,500	2,500	2,000	4,205	295

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

FUND 3650 - GENERAL FUND

		Final Budget	Approved Prelim Budget	Difference from Final	Actual Budget FY 2025	Difference From Final
7325	Other Professional Services (RFCC)	200,000	200,000	-	-	200,000
7324	Audit and Accounting Fees	45,000	45,000	-	36,163	8,837
7348	Instruments & Equipment	43,000	43,000	-	19,442	23,558
	Hose equipment and maintenance	6,000				
	Rope rescue equipment and maintenance	5,000				
	USAR equipment maintenance	10,000				
	HazMat team equipment	10,000				
	Wildland mobile water pumps	12,000				
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	164,834	(24,834)
7400	Medical & First Aid Supplies	47,000	47,000	-	51,916	(4,916)
7430	Memberships	16,000	16,000	-	13,740	2,260
7450	Office Expense	28,000	28,000	-	24,508	3,492
	Operational	20,000				
	Battalion Chief office furniture	8,000				
7456	IT Hardware < \$5,000	38,000	38,000	-	27,222	10,778
	Operational	10,000				
	Desktop computer replacements	28,000				
7460	Professional and Special Services	457,000	457,000	-	388,313	68,687
7507	Payroll Fees	15,000	15,000	-	19,747	(4,747)
7510	Contractual Services	150,000	150,000	-	122,243	27,757
7530	Publications & Legal Notices	6,000	6,000	-	2,360	3,640
7540	Rents & Leases - Equipment	5,500	5,500	-	5,233	267
7546	Administrative Tax Expense	195,000	195,000	-	192,892	2,108
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	7,787	4,713
7630	Small Tools & Instruments	25,500	25,500	-	18,275	7,225
	Operational	11,000				
	Gym equipment	14,500				
7650	Special District Expense	45,000	45,000	-	46,772	(1,772)

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

FUND 3650 - GENERAL FUND

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

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

FUND 3650 - GENERAL FUND

	<u>Final Budget</u>	<u>Approved Prelim Budget</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2025</u>	<u>Difference From Final</u>
Decreases to Residual Fund Balance					
9601 Residual Funds Balance	1,763,000	(470,000)	2,233,000	-	1,763,000
Decrease to Residual Fund Balance	1,763,000	(470,000)	2,233,000	-	1,763,000
Net Financial Impact	\$ -	\$ 657,000	\$ (657,000)	\$ 493,936	\$ (493,936)

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

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

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

FUND 3652 - CAPITAL OUTLAY RESERVES	Proposed Final Budget	Approved Prelim Budget	Actual Budget FY 2025	Difference from Final
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 90,000	\$ 90,000	\$ 101,496	\$ (11,496)
Total Use of Money and Property	90,000	90,000	101,496	(11,496)
Other Financing Sources				
5910 Transfer from General Fund (3650)	400,000	400,000	370,000	30,000
5919 Sale of Capital Assets	-	-	10,650	(10,650)
Total Other Financing Sources	400,000	400,000	380,650	19,350
TOTAL REVENUES	<u>490,000</u>	<u>490,000</u>	<u>482,146</u>	<u>7,854</u>
EXPENDITURES				
Capital Assets				
8300 Equipment				
Squad 91 (carryover)	\$ 375,000	\$ 375,000		
Battalion 94 Command Vehicle	181,000	181,000		
Division 91 Vehicle (carryover)	50,000	50,000		
Total Capital Assets	606,000	606,000	1,103,061	(497,061)
TOTAL EXPENDITURES	<u>606,000</u>	<u>606,000</u>	<u>1,103,061</u>	<u>(497,061)</u>
Changes to Assigned Fund Balance				
9901 Purpose of Fund	116,000	116,000	620,915	(504,915)
Changes to Assigned Fund Balance	116,000	116,000	620,915	(504,915)
TOTAL CHANGES TO FUND BALANCES	<u>116,000</u>	<u>116,000</u>	<u>620,915</u>	<u>(504,915)</u>
Net Financial Impact	\$ -	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail				
Fund Balance - Assigned	\$ 3,528,045			
Fund Balance - Assigned for FY	<u>(116,000)</u>			
Projected Fund Balance at Year End	\$ 3,412,045		\$ 3,528,045	\$ (116,000)

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

FUND 3653 - LAND & BUILDING	Proposed Final Budget	Approved Prelim Budget	Actual Budget FY 2025	Difference from Final
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 150,000	\$ 150,000	166,182	(16,182)
Total Use of Money and Property	150,000	150,000	166,182	(16,182)
TOTAL REVENUES	150,000	150,000	166,182	(16,182)
EXPENDITURES				
Services and Supplies				
7460 Professional Services	500,000	500,000	5,337	494,663
Total Services and Supplies	500,000	500,000	5,337	494,663
TOTAL EXPENDITURES	500,000	500,000	5,337	494,663
Changes to Assigned Fund Balances				
9901 Purpose of Fund	350,000	350,000	(160,845)	510,845
Changes to Assigned Fund Balance	350,000	350,000	(160,845)	510,845
Net Financial Impact	\$ -	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail				
Fund Balance - Assigned	\$ 5,400,266		\$ 5,239,421	\$ 160,845
Fund Balance - Assigned for FY	(350,000)		160,845	(510,845)
Projected Fund Balance at Year End	\$ 5,050,266		\$ 5,400,266	\$ (350,000)

RESOLUTION NO. 2025-05

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

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

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

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

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

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

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

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

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

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

In summary, the final budget provides as follows:

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

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 22, 2025
Topic: Reimbursement Disclosure Report for FY 2024-25

Summary

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

Conclusion

Staff recommends that the Board accept and file the Reimbursement Disclosure Report for FY 2024-25 as presented.

Attachments

1. Reimbursement Disclosure Report for FY 2024-25

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability and Transparency

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2024 - June 30, 2025**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
07/25/24	7730	Araceli Nahas	SDRMA Risk Management Workshop	218.58	19.00				237.58
07/25/24	7730	Travis Ederer	OSC BDF Support/Vista Fire assignments	2,007.99	125.00				2,132.99
07/29/24	7630	Garet Blake	Battery restock					193.62	193.62
07/29/24	7060	Garet Blake	Water and gatorade					328.37	328.37
07/30/24	7732	Patrick Ruiz	Company Officer 2A	635.46	247.00	450.00			1,332.46
08/05/24	7730	Maeve Juarez	Vista Fire Assignment		180.00				180.00
08/07/24	7730	Anthony Hudley	OSC BDF Support/Vista Fire assignments		454.00				454.00
08/07/24	7730	Maeve Juarez	Grapefruit Complex Assignment		331.00				331.00
08/07/24	7730	Nic Elmquist	OSC BDF Support/Vista Fire		146.00				146.00
08/07/24	7730	Nic Elmquist	OSC BDF Support/Vista Fire assignments		395.14				395.14
08/26/24	7730	Araceli Nahas	Pioneer Fire Assignment	202.66	112.00				314.66
08/27/24	7732	Nicholas Eubank	College of LAW, LAW 6918, 6206/16			3,000.00			3,000.00
08/28/24	7730	Brandon Bennewate	Willamette Complex Fire Assignment		981.00				981.00
08/29/24	7730	Travis Ederer	Pioneer Fire Assignment	836.54	239.00		1,945.56		3,021.10
09/09/24	7730	Scott Chapman	Pioneer Fire Assignment	3,137.68	277.00				3,414.68
09/17/24	7730	Nic Elmquist	Pioneer Fire Assignment		403.00				403.00
09/24/24	7732	Patrick Ruiz	Company Officer 2D	519.64	292.00	450.00			1,261.64
10/09/24	7730	Nic Elmquist	Coffe Pot Fire Assignment		131.00				131.00
10/22/24	7732	Lucas Grant	Columbia Southern ENG 1302			764.00			764.00
10/30/24	7732	Lucas Grant	Chief Fire Officer 3A		57.00	350.00			407.00
11/01/24	7732	Jess Gilkey	Allan Hancock Paramedic Academy			1,572.65			1,572.65
11/01/24	7732	Tyler Mcmanigal	Basic Air Operations S-270		38.00	74.00			112.00
11/01/24	7732	William Wrenn	Fire Inspector 1A	323.76	150.00	375.00			848.76
11/04/24	7732	Jess Gilkey	AHC Paramedic Academy books			455.66			455.66
11/13/24	7732	Jeff Villarreal	Chief Fire Officer 3B		38.00	350.00			388.00
11/13/24	7732	Lucas Grant	Chief Fire Officer 3B		38.00	350.00			388.00
11/14/24	7732	Jeff Villarreal	Chief Fire Officer 3C		57.00	350.00			407.00
11/14/24	7732	Jeff Villarreal	Chief Fire Officer 3D		95.00	350.00			445.00
11/14/24	7732	Jordan Zeitsoff	Chief Fire Officer 3A		57.00	350.00			407.00
11/14/24	7732	Jordan Zeitsoff	Chief Fire Officer 3B		38.00	350.00			388.00
11/14/24	7732	Lucas Grant	Chief Fire Officer 3C		57.00	350.00			407.00

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2024 - June 30, 2025**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
11/14/24	7732	Lucas Grant	Chief Fire Officer 3D		95.00	350.00			445.00
11/15/24	7732	Jordan Zeitsoff	Chief Fire Officer 3C		57.00	350.00			407.00
11/15/24	7732	Jordan Zeitsoff	Chief Fire Officer 3D		95.00	350.00			445.00
11/19/24	7732	Robert Galbraith	Chief Fire Officer 3B		38.00	350.00			388.00
11/19/24	7731	William Wrenn	Fire Inspector 1A				137.75		137.75
11/27/24	7732	Jeff Villarreal	Chief Fire Officer 3A		57.00	350.00			407.00
11/27/24	7730	Nic Elmquist	Tiger Creek Fire Assignment		564.00				564.00
11/27/24	7732	Robert Galbraith	Chief Fire Officer 3A		57.00	350.00			407.00
11/27/24	7732	Robert Galbraith	Chief Fire Officer 3C		57.00	350.00			407.00
11/27/24	7732	Robert Galbraith	Chief Fire Officer 3D		95.00	350.00			445.00
11/27/24	7732	Shawn Whilt	Paramedic License Renewal					250.00	250.00
12/10/24	7030	Shaun P Davis	PPE BDU Pants			575.90			575.90
12/11/24	7732	Lucas Grant	Firefighters of Character	735.30	213.00	749.00	225.71		1,923.01
12/17/24	7456	Aaron Briner	Prevention TVs					1,085.16	1,085.16
12/17/24	7456	Alex Broumand	Prevention PC Monitors					936.62	936.62
12/31/24	7730	Araceli Nahas	Coffe Pot Fire Assignment		112.00				112.00
12/31/24	7732	Ethan Reeves	S-290 Intermediate Wildland Fire		57.00		113.90		170.90
01/21/25	7730	Travis Ederer	Tiger Creek Fire Assignment	1,057.72	433.00				1,490.72
01/23/25	7731	Aaron Briner	Department Vehicle Fuel					103.15	103.15
01/28/25	7732	David Johnson	Chief Fire Officer 3A	517.94	264.00	163.00	176.40		1,121.34
01/28/25	7732	Ethan Reeves	S-230 Crew Boss		46.00		55.16		101.16
02/18/25	7060	Garet Blake	Water and gatorade					115.84	115.84
02/20/25	7060	Kevin French	Meals for crew during upstaffing			138.22			138.22
02/20/25	7732	Nic Elmquist	S-520, Adv Incd Mang		616.00				616.00
02/24/25	7732	Nic Elmquist	CA IMT Selections		111.00				111.00
03/14/25	7732	David Johnson	Chief Fire Officer 3B	230.91	176.00	250.00	161.94		818.85
03/20/25	7732	Scott Chapman	FDIC Conference				2,902.08		2,902.08
03/24/25	7730	Anthony Hudley	Ignite Symposium		200.00				200.00
03/24/25	7730	Shaun P Davis	Ignite Symposium		200.00		490.00		690.00
03/25/25	7730	Aaron Briner	Ignite Symposium		259.00				259.00
03/25/25	7060	Jeff Villarreal	Battery Storage System Training		100.09				100.09

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2024 - June 30, 2025**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
03/25/25	7731	William Wrenn	Department Vehicle Fuel				149.44		149.44
04/07/25	7732	Braden Macy	Driver Operator 1B		487.00	57.50	26.75		571.25
04/07/25	7732	Carlos Luna	Driver Operator 1B	874.03	487.00				1,361.03
04/07/25	7732	Carlos Luna	Paramedic License Renewal					250.00	250.00
04/14/25	7732	Braden Macy	Driver Operator 1A		487.00	57.50			544.50
04/14/25	7732	Carlos Luna	Driver Operator 1A	893.18	487.00	115.00	26.75		1,521.93
04/14/25	7732	Justin Pickens	Company Officer 2C		76.00	300.00	157.92		533.92
04/14/25	7732	Scott Chapman	RTF Task Force Leader	444.42	264.00				708.42
04/22/25	7732	Justin Pickens	Company Officer 2A		92.00	300.00	210.56		602.56
04/22/25	7732	Scott Chapman	FDIC Conference	4,018.95	370.00		52.55		4,441.50
04/30/25	7732	Jared Gamm	Company Officer 2B		46.00	250.00	47.32		343.32
04/30/25	7732	Stephen Cochran	Company Officer 2B		46.00	250.00	99.52		395.52
05/01/25	7731	Brandon Bennewate	S-230 Crew Boss and S-231 Engine Boss				118.69		118.69
05/01/25	7732	Brandon Bennewate	S-230 Crew Boss and S-231 Engine Boss	718.75	350.00	600.00			1,668.75
05/01/25	7732	David Johnson	Chief Fire Officer 3C	371.48	228.00	163.00	168.00		930.48
05/01/25	7732	David Johnson	Chief Fire Officer 3D	663.48	352.00	450.00	121.94		1,587.42
05/01/25	7732	Jared Gamm	Company Officer 2A		92.00	410.97	409.78		912.75
05/01/25	7732	Jared Gamm	Company Officer 2C		92.00	300.00	94.64		486.64
05/01/25	7732	Jered Walberg	Command 2B		46.00	250.00			296.00
05/01/25	7732	Jess Gilkey	Allan Hancock Paramedic Academy			895.00			895.00
05/01/25	7732	Jordan Zeitsoff	FDIC Conference		370.00				370.00
05/01/25	7732	Stephen Cochran	Company Officer 2A		92.00	300.00			392.00
05/09/25	7732	Lucas Grant	Fire Chiefs Association Retreat	262.21	158.00				420.21
05/12/25	7732	Trevor Oakley	Paramedic License Renewal					250.00	250.00
05/22/25	7732	Robert Galbraith	Fire Investigation 1A	592.40	393.00	573.13	180.60		1,739.13
05/27/25	7732	Braden Macy	Paramedic License Renewal			250.00			250.00
05/27/25	7732	Lucas Grant	Columbia Southern FIR 3307			764.00			764.00
05/27/25	7732	Ryland Mccracken	Paramedic License Renewal					250.00	250.00
05/29/25	7730	Joseph Pennino	CSDA Leadership Academy	681.73	187.00		329.00		1,197.73
06/02/25	7732	Benjamin Hauser	CA-219 Wildland Firing Operations	1,500.69	352.00				1,852.69
06/02/25	7732	Jess Moran	Pierce Training		528.00				528.00

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2024 - June 30, 2025**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Transportation	Other	Total
06/03/25	7732	Brandon Bennewate	CA-219 Wildland Firing Operations		316.00				316.00
06/03/25	7732	Garet Blake	Paramedic License Renewal					250.00	250.00
06/03/25	7732	Lucas Grant	CA-219 Wildland Firing Operations		352.00	650.00			1,002.00
06/03/25	7732	Maeve Juarez	L580 Cadre	488.00	375.00		1,118.65		1,981.65
06/03/25	7732	Trevor Oakley	CA-219 Wildland Firing Operations		352.00	650.00			1,002.00
06/03/25	7732	William Wrenn	CA-219 Wildland Firing Operations	761.56	305.00	650.00			1,716.56
06/04/25	7732	Ethan Reeves	CA-219 Wildland Firing Operations		92.00	650.00	292.88		1,034.88
06/04/25	7732	Patrick Ruiz	CA-219 Wildland Firing Operations		352.00				352.00
06/18/25	7732	Aaron Briner	O-305 Type III IMT		393.00				393.00
06/26/25	7732	William Wrenn	Fire Appliance Class			115.00			115.00
06/27/25	7732	Ethan Reeves	Company Officer 2D		92.00	300.00	100.80		492.80
06/27/25	7732	Jared Gamm	Company Officer 2D		92.00	300.00	70.98		462.98
06/27/25	7732	Justin Pickens	Company Officer 2D		92.00	300.00	195.78		587.78
06/27/25	7732	Trevor Oakley	Company Officer 2D		92.00	300.00	463.68		855.68
				<u>22,695.06</u>	<u>17,846.23</u>	<u>24,818.53</u>	<u>10,644.73</u>	<u>4,012.76</u>	<u>80,017.31</u>



Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5

Agenda

Item #5



STAFF REPORT

To: Board of Directors
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Finance and Administrative Manager 
Date: September 22, 2025
Topic: Appropriations Limit Calculation for Fiscal Year 2025-26

Summary

This staff report details the factors used to calculate the appropriations limit for fiscal year 2025-26 to ensure the District's compliance with Article XIII B.

Discussion

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

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

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

- Recommended option: The change in California per capita personal income (6.44% for FY 2025-26) provided by the Department of Finance (as shown on Exhibit III), or
- The percentage change in the jurisdiction's assessed valuation from non-residential new construction (1.15% for FY 2025-26).

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

- Recommended option: The change for the County (0.63% in FY 2025-26), or
- The change for the unincorporated area of the County (0.52% in FY 2025-26).

Conclusion

Staff recommends that the Board adopt the attached resolution 2025-06 and appropriations limit for FY 2025-26 using the following factors:

- Cost of Living: The change in California per capita personal income of 6.44%, or a factor of 1.0644, and
- Population: The change in Santa Barbara County of 0.63%, or a factor of 1.0063.
- This results in an increase in the appropriation limit by a factor of 1.07111 to \$39,073,048 (as shown on Exhibit II).

Attachments

Exhibit I: Appropriations Limit Calculation for FY 2025-26

Exhibit II: Appropriations Limit Summary updating factors and calculations for FY 2025-26

Exhibit III: Department of Finance Letter for FY 2025-26

Resolution 2025-06: Establishing Appropriations Limit for 2025-26

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

Montecito Fire Protection District
Appropriations Limit Calculation for FY 2025-26

EXHIBIT I

TAX REVENUE	<u>Estimated</u>	
Property Tax - Current Secured	24,495,000	
Property Tax - Unitary	251,000	
Property Tax - Escapes Secured	31,000	
Property Tax - Current Unsecured	809,000	
Property Tax - PY Corrections/Escapes	31,000	
Property Tax - Prior Unsecured	18,000	
Property Tax - Current Supplemental	570,000	
Homeowners Property Tax Relief	<u>77,000</u>	
Total Tax Revenue		\$ 26,282,000
Interest Income		<u>372,000</u>
Total Revenues Subject to the Limit		\$ 26,654,000
 EXEMPTIONS TO THE APPROPRIATIONS LIMIT		
FLSA Wages	1,401,000	
FICA/Medicare Taxes	208,000	
Qualified capital outlay projects	<u>1,139,000</u>	
Total Exemptions		<u>2,748,000</u>
Total Estimated Tax Proceeds Subject to the Limit		\$ 23,906,000
2025-26 Calculated Appropriation Limit		<u>39,073,048</u>
Appropriations (Over)/Under Limit		\$ 15,167,048

**Montecito Fire Protection District
Appropriations Limit Summary**

EXHIBIT II

Fiscal Year	Per Capita Factor	PI or NRNC	Population Factor	County or Unincorp	Calculation Factor	Appropriation Limit
2025-26	1.0644	PI	1.0063	CTY	1.07111	39,073,048
2024-25	1.0362	PI	1.0028	CTY	1.03910	36,479,170
2023-24	1.0444	PI	0.994	CTY	1.03813	35,106,460
2022-23	1.0755	PI	1.0447	CTY	1.12357	33,816,899
2021-22	1.0573	PI	0.9816	CTY	1.03785	30,097,594
2020-21	1.2027	NRNC	1.0026	CTY	1.20583	29,000,067
2019-20	1.1912	NRNC	1.0043	CTY	1.19632	24,049,939
2018-19	1.6638	NRNC	1.0138	UNINC	1.68676	20,103,230
2017-18	1.0692	NRNC	1.0082	UNINC	1.07797	11,918,248
2016-17	1.0537	PI	1.0102	UNINC	1.06445	11,056,223



Gavin Newsom ■ Governor

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

May 2025

Dear Fiscal Officer:

Subject: Price Factor and Population Information**Appropriations Limit**

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

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

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

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

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

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

JOE STEPHENSHAW

Director

By:

ERIKA LI

Chief Deputy Director

Attachment

May 2025

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
 Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

FISCAL YEAR 2025-26**Attachment B****Annual Percent Change in Population Minus Exclusions*****January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Buellton City	Santa Barbara	2.23	4,980	5,091	5,091
Carpinteria City	Santa Barbara	0.09	12,723	12,735	12,735
Goleta City	Santa Barbara	0.45	32,601	32,747	32,747
Guadalupe City	Santa Barbara	1.81	8,694	8,851	8,851
Lompoc City	Santa Barbara	0.05	40,518	40,538	43,424
Santa Barbara City	Santa Barbara	0.31	86,159	86,422	86,451
Santa Maria City	Santa Barbara	1.19	110,885	112,208	112,208
Solvang City	Santa Barbara	0.47	5,728	5,755	5,755
Unincorporated	Santa Barbara	0.52	136,287	136,992	139,870
Incorporated	Santa Barbara	0.68	302,288	304,347	307,262
County Total	Santa Barbara	0.63	438,575	441,339	447,132

FISCAL YEAR 2025-26**Attachment C****Annual Percent Change in Population Minus Exclusions*****January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Incorporated	Santa Barbara	0.68	302,288	304,347	307,262
County Total	Santa Barbara	0.63	438,575	441,339	447,132

RESOLUTION 2025-06

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

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

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2025-26; and

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

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2025-26 to use the change in personal income of 1.0644 for the Per Capita factor and the change in the Santa Barbara County population of 1.0063 for the Population factor; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2025-26 to use the change in personal income of 1.0644 and the change in the Santa Barbara County population of 1.0063. The factors increase the appropriation limit by a factor of 1.07111 and sets the appropriation limit for fiscal year 2025-26 at \$39,073,048.

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

- AYES:
- NAYS:
- ABSENT:
- ABSTAIN:

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Agenda

Item #6

MONTECITO FIRE PROTECTION DISTRICT

Minutes for the Regular Meeting of the Board of Directors

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on August 25, 2025 at 2:00 p.m.

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

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

- 1. Public comment: Anyone may speak to the Board now about any non-agenda issue within the jurisdiction of the Montecito Fire Protection District. (A total of 30 minutes is allotted for this discussion.)**

There were no public comments to report.

- 2. That the Board authorize the Fire Chief to execute the Second Amendment to the Agreement for Cooperative Dispatch Services with Santa Barbara County Fire Protection District and other participating fire agencies for the purpose of dispatch services through the Regional Fire Communications Center. (Strategic Plan Goal 1)**

Fire Chief Neels presented a staff report on the Second Amendment to the Agreement for Cooperative Dispatch Services with the Santa Barbara County Fire Protection District and other participating fire agencies. The agreement covers dispatch services provided through the Regional Fire Communications Center. The original agreement was established in 2021. The proposed amendments, outlined in the appendices, include updates to financial models, communications protocols, and call distribution variances. Motion to authorize the Fire Chief to execute the Second Amendment to the Agreement for Cooperative Dispatch Services with Santa Barbara County Fire Protection District and other participating fire agencies for the purpose of dispatch services through the Regional Fire Communications Center made by Director Pennino, seconded by Director Lee and unanimously passed.

- 3. Runoff Election of Regular Special District Member to LAFCO. (Strategic Plan Goal 3)**

Fire Chief Neels provided a staff report regarding the runoff election of the Regular Special District Member to LAFCO. Motion to elect Dorinne Johnson as the Regular Special District Member made by Director Pennino, seconded by Director Lee, and unanimously passed.

- 4. Approval of Minutes of the July 28, 2025 Regular Meeting.**

Motion to approve the minutes of the July 28, 2025 Regular meeting made by Director Pennino, seconded by Director Dougherty, and unanimously passed.

5. Fire Chief's report.

PIO Atchison updated the Board on the status of the AM 1610 radio station. A technician will upgrade the system to notify staff when the signal is weak or down. Additionally, PIO Atchison is submitting articles to the *Montecito Journal* on a more regular basis, and the publication has been featuring content from the Montecito Fire Department's social media accounts in the "News Bites" section.

Fire Chief Neels reported that as of August 15, fuel moisture levels have been dropping to critical thresholds. He also reported that the Gifford Fire containment stands at 90%. A Montecito Fire Department engine was dispatched to a fire in the Napa area. Fire Chief Neels continues to make progress with the redundancy plan for communications; contact has been made with AT&T, and significant progress has been made with Verizon. The Montecito Fire Department has purchased screen material to offer to residents for home hardening projects. The regular Board meetings scheduled for November and December fall during holiday weeks and will be rescheduled.

6. Board of Director's report.

Director Pennino commented on the recent Red Flag Warning event, recognizing the coordinated effort to limit access to the area. He reported that the Hot Spring neighborhood appreciated the response.

7. Suggestions from Directors for items other than regular agenda items to be included for the September 22, 2025 Regular Board meeting.

There were no items suggested by the Board to include at the next Board meeting.

Meeting Adjourned at 2:29 p.m.

President van Duinwyk

Secretary Easton