

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 28, 2026 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. Recognition for 30 years of service: Captain Jeff Villarreal.
3. Report from the Finance Committee. (Strategic Plan Goal 8)
 - a. Consider recommendation for approval of July and August 2026 financial statements.
 - b. Review PARS Post-Employment Benefits Trust statements for June and July 2026.
 - c. Consider recommendation for approval of reserve funds for Fiscal Year 2026-27.
 - d. Consider recommendation for approval of Resolution 2026-10, Adoption of the Final Budget for the Fiscal Year 2026-27.
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 2026-11, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2026-27. (Strategic Plan Goal 8)
 - a. Staff report presented by Finance and Administrative Manager Nahas.
6. That the Board of Directors approve and authorize the President to execute the Side Letter Agreement amending Section 30 of the Memorandum of Understanding between the Montecito Professional Firefighters Association (Local 5563) and Montecito Fire Protection District to detail the Longevity Pay Incentive, effective July 1, 2021. (Strategic Plan Goal 6)
 - a. Staff report presented by Fire Chief Fallon.

7. That the Board of Directors approve and authorize the President to execute the Side Letter Agreement amending Section 31 of the Memorandum of Understanding between the Members of Staff and Montecito Fire Protection District to detail the Longevity Pay Incentive, effective July 1, 2021. (Strategic Plan Goal 6)
 - a. Staff report presented by Fire Chief Fallon.
8. That the Board of Directors approve and authorize the Board President to execute the First Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and Kevin Taylor. (Strategic Plan Goals 1-8)
 - a. Staff report presented by Fire Chief Fallon.
9. That the Board of Directors approve and authorize the Board President to execute the Second Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and David Neels. (Strategic Plan Goals 1-8)
 - a. Staff report presented by Fire Chief Fallon.
10. Consider approval of the revised Publicly Available Pay Schedules, effective dates July 1, 2019 through April 1, 2026, as required by CalPERS. (Strategic Plan Goal 8)
 - a. Staff report presented by Finance and Administrative Manager Nahas.
11. PulsePoint presentation. (Strategic Plan Goal 4)
 - a. Staff report presented by Fire Chief Fallon.
12. That the Board of Directors authorize the Fire Chief to initiate and conduct a Request for Proposal (RFP) process for the development of Standards of Cover (SOC) for Montecito Fire Protection District. (Strategic Plan Goal 1)
 - a. Staff report presented by Fire Chief Fallon.
13. That the Board of Directors approve and authorize the Fire Chief to accept the \$2,000 donation from MERRAG. (Strategic Plan Goal 8)
 - a. Staff report presented by Fire Chief Fallon.
14. Approval of Minutes of the August 24, 2026 Special Meeting.
15. Approval of Minutes of the August 24, 2026 Regular Meeting.
16. Fire Chief's report.
17. Board of Director's report.

18. Suggestions from Directors for items other than regular agenda items to be included for the October 26, 2026 Regular Board meeting.

19. CLOSED SESSION:

- a. CONFERENCE WITH LABOR NEGOTIATOR
Pursuant to Government Code section 54957.6
Agency designated representatives: Director Lee and Director Pennino
Montecito Professional Firefighters Association (Local 5563)
- b. CONFERENCE WITH LABOR NEGOTIATOR
Pursuant to Government Code section 54957.6
Agency designated representatives: Director Lee and Director Pennino
Members of Staff Unit

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 25, 2026.



Brian Fallon, 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 #3

Attachment A



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Financial Statements Review

Summary

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

List of Reports

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

Conclusion

The Finance Committee performed a thorough review of the financials at the September 21st committee meeting and recommends that the Board approve the Financial Statements for July and August 2026.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Variance Report For August 31, 2026 Financials

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

Montecito Fire Protection District

Balance Sheet

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District Balance Sheet

Fund 3652: Capital Outlay Reserves Fund

As of: 8/31/2026

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

Montecito Fire Protection District Balance Sheet

Fund 3653: Land & Building Fund

As of: 8/31/2026

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

Montecito Fire Protection District

Financial Status

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District

Financial Status

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District Financial Status

Fund 3652: Capital Outlay Reserves Fund

As of: 8/31/2026

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

Montecito Fire Protection District Financial Status

Fund 3653: Land & Building Fund

As of: 8/31/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	\$ 150,000.00	\$ -	\$ (150,000.00)	0.00%
6150:Use of Money and Property	150,000.00	-	(150,000.00)	0.00%
Total Revenues	150,000.00	-	(150,000.00)	0.00%
Expenditures				
SC-7460 Professional & Special Service	500,000.00	-	500,000.00	0.00%
7020:Services and Supplies	500,000.00	-	500,000.00	0.00%
Total Expenditures	500,000.00	-	500,000.00	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	350,000.00	-	(350,000.00)	0.00%
5022:Increase to Fund Balance - Assigned	350,000.00	-	(350,000.00)	0.00%
Total Changes to Fund Balance	350,000.00	-	(350,000.00)	0.00%
Net Financial Impact	\$ -	\$ -	\$ -	0.00%

**Montecito Fire Protection District
Revenue Transactions**

07/01/20206 to 08/31/2026

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

**Montecito Fire Protection District
Revenue Transactions**

07/01/20206 to 08/31/2026

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

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

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

*FYE Accruals reversal.

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

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

**Montecito Fire Protection District
Expenditure Transactions**

07/01/2026 to 08/31/2026

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, September 2026	101,360.00
FD-3650	SC-6600 Health Insurance Contrib	8/14/2026	SINV-115913	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, September 2026	81.49
FD-3650	SC-6600 Health Insurance Contrib	8/17/2026	SINV-113368	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, September	630.68
FD-3650	SC-6600 Health Insurance Contrib	8/24/2026	SINV-113210	WAGeworks INC	FSA administrative fee, August	106.25
SC-6600 Health Insurance Contrib Total						\$ 706,732.95
FD-3650	SC-6700 Unemployment Ins Contribution	7/1/2026	JE-1088464		SUI for 6/30/26 (July)*	\$ (129.60)
FD-3650	SC-6700 Unemployment Ins Contribution	7/6/2026	MPR-004510	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI, 7/6/26	129.60
FD-3650	SC-6700 Unemployment Ins Contribution	8/6/2026	MPR-005047	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI Taxes, 8/6/26	21.12
SC-6700 Unemployment Ins Contribution Total						\$ 21.12
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-6900 Workers Compensation	7/1/2026	JE-1089271	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's Comp insurance premium, FY 26-27	\$ 1,096,272.09
SC-6900 Workers Compensation Total						\$ 1,096,272.09
FD-3650	SC-7030 Clothing and Personal	7/30/2026	SINV-106762	ON DUTY UNIFORMS INC	PPE: Class A uniform, C. Luna	\$ 914.59
FD-3650	SC-7030 Clothing and Personal	8/1/2026	SINV-108483	L N CURTIS & SONS	Wildland tactical pants (4)	1,089.95
FD-3650	SC-7030 Clothing and Personal	8/18/2026	SINV-111731	ON DUTY UNIFORMS INC	PPE: Class A white dress shirt, L. Grant	44.55
SC-7030 Clothing and Personal Total						\$ 2,049.09
FD-3650	SC-7050 Communications	7/1/2026	SINV-099611	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2026	\$ 88.25
FD-3650	SC-7050 Communications	7/1/2026	SINV-099610	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2026	88.25
FD-3650	SC-7050 Communications	7/1/2026	JE-1087768		Radio communications technical support, 05/26 (accrual)*	(410.00)
FD-3650	SC-7050 Communications	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	Radio communications technical support, 05/26 (Accrued FY26)	409.50
FD-3650	SC-7050 Communications	7/1/2026	SINV-104987	FRONTIER	Circuits to/from Shepard Mesa	290.91
FD-3650	SC-7050 Communications	7/1/2026	SINV-104985	FRONTIER	Circuit from SB Cemetery receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-104980	FRONTIER	Circuit from Westmont receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-104973	FRONTIER	Circuits to/from Gibraltar Peak	190.63
FD-3650	SC-7050 Communications	7/1/2026	SINV-104977	FRONTIER	Circuit to Westmont receiver	173.96
FD-3650	SC-7050 Communications	7/1/2026	SINV-101556	AT&T MOBILITY	Wireless service for Cradle Points, June 2026	428.40
FD-3650	SC-7050 Communications	7/5/2026	SINV-101831	VERIZON WIRELESS	Wireless service, June	1,899.37
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Internet service, Station 91	1,097.04
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Internet service, Station 92	472.53
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Direct circuit, Gibraltar	376.98
FD-3650	SC-7050 Communications	7/9/2026	SINV-102994	COX COMMUNICATIONS - BUSINESS	Direct circuit, Station 91	356.30
FD-3650	SC-7050 Communications	7/13/2026	SINV-104111	VERIZON WIRELESS	Wireless service, June	9.04
FD-3650	SC-7050 Communications	7/25/2026	SINV-104991	FRONTIER	Circuit to SB Cemetery receiver	173.96
FD-3650	SC-7050 Communications	7/25/2026	SINV-105314	ASEVA LLC	Phone services, July	1,350.66
FD-3650	SC-7050 Communications	7/25/2026	SINV-107800	FRONTIER	Circuits to/from Gibraltar Peak	204.88
FD-3650	SC-7050 Communications	8/1/2026	SINV-107073	TOWERSTREAM CORPORATION	Redundant internet Station 91: August 2026	88.25
FD-3650	SC-7050 Communications	8/1/2026	SINV-107074	TOWERSTREAM CORPORATION	Redundant internet Station 92: August 2026	88.25
FD-3650	SC-7050 Communications	8/1/2026	SINV-107809	FRONTIER	Circuit from SB Cemetery receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107806	FRONTIER	Circuits to/from Shepard Mesa	305.16
FD-3650	SC-7050 Communications	8/1/2026	SINV-107803	FRONTIER	Circuit from Westmont receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107801	FRONTIER	Circuit to Westmont receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-107808	FRONTIER	Circuit to SB Cemetery receiver	188.21
FD-3650	SC-7050 Communications	8/1/2026	SINV-109606	AT&T MOBILITY	Wireless service for Cradle Points, July 2026	428.40
FD-3650	SC-7050 Communications	8/1/2026	SINV-114161	CDCE INC	CradlePoint Upgrade Project	6,237.83
FD-3650	SC-7050 Communications	8/1/2026	SINV-113376	CDCE INC	Cradle Point upgrade project	6,378.70
FD-3650	SC-7050 Communications	8/5/2026	SINV-110743	VERIZON WIRELESS	Wireless service, July	1,971.53
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Internet service, Station 91	1,095.54
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Internet service, Station 92	472.53
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Direct circuit, Gibraltar	376.98
FD-3650	SC-7050 Communications	8/9/2026	SINV-113042	COX COMMUNICATIONS - BUSINESS	Direct circuit, Station 91	356.30
FD-3650	SC-7050 Communications	8/11/2026	SINV-113858	MATTHEW JOHN LECHLITER	Radio communications technical support, 07/26	864.00

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FD-3650	SC-7050 Communications	8/13/2026	SINV-113366	VERIZON WIRELESS	Wireless service, July	9.04
FD-3650	SC-7050 Communications	8/25/2026	SINV-113369	ASEVA LLC	Phone services, August	1,375.70
SC-7050 Communications Total						\$ 28,349.63
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-099776	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	\$ 628.91
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-101777	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	281.24
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-101764	STRATUS HYDRATION	Countertop water unit, St 91 admin	109.20
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-106731	FLOWATER INC	Payoff for FloWater dispenser, Sta. 92	4,094.50
FD-3650	SC-7070 Household Supplies	7/1/2026	SINV-106730	FLOWATER INC	Payoff for FloWater dispenser, Sta. 91	4,094.50
FD-3650	SC-7070 Household Supplies	7/2/2026	SINV-100120	PRIMO BRANDS	Bottled water, Fourth of July Breakfast	363.79
FD-3650	SC-7070 Household Supplies	7/16/2026	MPR-004620	GARET BLAKE	G. Blake Reimbursement: St 92 mop room organization	91.49
FD-3650	SC-7070 Household Supplies	7/31/2026	SINV-107727	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	706.88
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-107005	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	516.76
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-107007	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	378.60
FD-3650	SC-7070 Household Supplies	8/1/2026	SINV-108486	STRATUS HYDRATION	Countertop water unit, St 91 admin	109.20
FD-3650	SC-7070 Household Supplies	8/17/2026	SINV-111212	AMAZON CAPITAL SERVICES	Plastic chain for drain downspout, St. 92	8.60
FD-3650	SC-7070 Household Supplies	8/17/2026	SINV-114156	STRATUS HYDRATION	Countertop water units (2) and ice machine filter, monthly	327.59
SC-7070 Household Supplies Total						\$ 11,711.26
FD-3650	SC-7120 Equipment Maintenance	7/1/2026	SINV-099779	MONTECITO VILLAGE HARDWARE	Hardware supplies	\$ 33.59
FD-3650	SC-7120 Equipment Maintenance	8/1/2026	SINV-109626	MONTECITO VILLAGE HARDWARE	Hardware supplies	16.74
FD-3650	SC-7120 Equipment Maintenance	8/1/2026	MPR-002631	ROBERT GALBRAITH	R. Galbraith Reimbursement: Chain for San Ysidro staging area	(140.29)
FD-3650	SC-7120 Equipment Maintenance	8/11/2026	SINV-111727	COMPRESSED AIR SPECIALTIES INC	USAR compressor service	988.08
FD-3650	SC-7120 Equipment Maintenance	8/11/2026	SINV-111729	COMPRESSED AIR SPECIALTIES INC	Compressor air test & labor for air sample, St. 91	2,496.72
SC-7120 Equipment Maintenance Total						\$ 3,394.84
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Basement HVAC system electrical work, Station 91 (accrual)*	\$ (4,271.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Electrical work to remove Dispatch connections and update for BC Office (accrual)*	(3,923.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	JE-1087768		Electrical work to relocate air compressor to apparatus bay (accrual)*	(1,370.00)
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-100119	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, July 2026	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-100118	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, July 2026	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101545	PAULETTO ELECTRIC	Electrical work to remove Dispatch connections and update for BC Office (Accrued FY26)	3,922.77
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101528	PAULETTO ELECTRIC	Basement HVAC system electrical work, Station 91 (Accrued FY26)	4,271.34
FD-3650	SC-7200 Structure & Ground Maintenance	7/1/2026	SINV-101553	PAULETTO ELECTRIC	Electrical work to remove Dispatch connections, and relocate air compressor to apparatus bay (Accrued FY26)	1,370.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/5/2026	SINV-101803	RUGGIERO PLUMBING	Sta 91: Clearing main line drain	500.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104335	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92	81.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104336	O'CONNOR PEST CONTROL-SB	St 91 & 92: Bait stations (12)	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	7/20/2026	SINV-104333	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91	105.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108443	ENVIROSCAPING INC	Sprinkler repair - Sta. 92	188.08
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108440	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, August 2026	325.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-108439	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, August 2026	1,044.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/1/2026	SINV-111726	RUGGIERO PLUMBING	Sta 92: Plumbing repairs	200.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/3/2026	SINV-108484	RUGGIERO PLUMBING	Sta 92: Plumbing repairs	1,139.58
FD-3650	SC-7200 Structure & Ground Maintenance	8/6/2026	SINV-109377	ANCHOR AIR SYSTEMS	Sta 92: A/C repair	2,708.82
FD-3650	SC-7200 Structure & Ground Maintenance	8/6/2026	SINV-109371	ANCHOR AIR SYSTEMS	Sta 91: A/C repair	1,711.73
FD-3650	SC-7200 Structure & Ground Maintenance	8/7/2026	SINV-110631	PERFECTION PAINTING LLC	Painting BC Office and dorm, St 91	6,050.00
FD-3650	SC-7200 Structure & Ground Maintenance	8/12/2026	SINV-110636	PERFECTION PAINTING LLC	Painting gym, St 92	1,965.00
SC-7200 Structure & Ground Maintenance Total						\$ 17,492.32
<i>*FYE Accruals reversal.</i>						
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101931	MARBORG INDUSTRIES	Neighborhood Chipping	\$ 3,980.77

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FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101932	MARBORG INDUSTRIES	Neighborhood Chipping	1,192.15
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101929	MARBORG INDUSTRIES	Neighborhood Chipping	2,037.60
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-101928	MARBORG INDUSTRIES	Neighborhood Chipping	1,042.50
FD-3650	SC-7205 Fire Defense Zone	7/1/2026	SINV-106720	FIRESAFE SOLUTIONS	Roadside Weed Abatement	2,800.00
FD-3650	SC-7205 Fire Defense Zone	7/16/2026	SINV-103594	RUBEN RAMIREZ	Defensible Space	4,800.00
FD-3650	SC-7205 Fire Defense Zone	7/30/2026	SINV-106729	RUBEN RAMIREZ	Fuel Treatment Network	4,450.00
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004936	JOHN LESLIE SANDFORD III (Inactive)	Home Hardening Grant Program recipient: J. Sandford	5,026.89
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004937	JOY MARGOLIS (Inactive)	Home Hardening Grant Program recipient: J. Margolis	10,000.00
FD-3650	SC-7205 Fire Defense Zone	8/13/2026	MPR-004938	MARTIN MCNAMARA (Inactive)	Home Hardening Grant Program recipient: M. McNamara	4,958.35
FD-3650	SC-7205 Fire Defense Zone	8/14/2026	SINV-111183	RUBEN RAMIREZ	Fuel Treatment Network	17,500.00
SC-7205 Fire Defense Zone Total						\$ 57,788.26
FD-3650	SC-7324 Audit and Accounting Fees	8/1/2026	SINV-109387	FECHTER & COMPANY	Financial Audit, FY 2025-26 - initial payment	\$ 4,500.00
SC-7324 Audit and Accounting Fees Total						\$ 4,500.00
FD-3650	SC-7325 Other Professional Services	7/1/2026	JE-1087768		RFCC dispatch quarterly fee, June 2026 (accrual)*	\$ (48,944.00)
FD-3650	SC-7325 Other Professional Services	7/20/2026	SINV-105239	SANTA BARBARA COUNTY FIRE DEPARTMENT	RFCC dispatch quarterly fee, June 2026 (accrued FY26)	48,943.68
SC-7325 Other Professional Services Total						\$ (0.32)
*FYE Accruals reversal.						
FD-3650	SC-7363 Equipment Maintenance	7/6/2026	SINV-099852	AMAZON CAPITAL SERVICES	Strap kit and shop supplies	\$ 1,325.18
FD-3650	SC-7363 Equipment Maintenance	7/23/2026	SINV-105883	PERRY FORD LINCOLN MAZDA	E692: Exhaust temp sensor	168.44
FD-3650	SC-7363 Equipment Maintenance	7/23/2026	SINV-105884	PERRY FORD LINCOLN MAZDA	P95: Service parts	129.89
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-105890	PERRY FORD LINCOLN MAZDA	P98: Service parts	217.21
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-105889	PERRY FORD LINCOLN MAZDA	R91: Filter and Nox sensor	499.21
FD-3650	SC-7363 Equipment Maintenance	7/27/2026	SINV-106269	AMAZON CAPITAL SERVICES	Oil pressure tank, chemicals, wipers, funnels	655.20
FD-3650	SC-7363 Equipment Maintenance	8/1/2026	SINV-113093	COASTAL CHEVROLET	900, D91: Service parts	414.98
FD-3650	SC-7363 Equipment Maintenance	8/1/2026	SINV-113370	AMSOIL INC	E91, E92, E391, E392: Oil and filters	2,497.82
FD-3650	SC-7363 Equipment Maintenance	8/3/2026	SINV-107611	AMAZON CAPITAL SERVICES	Chemicals, wiper blades, funnels	301.73
FD-3650	SC-7363 Equipment Maintenance	8/5/2026	SINV-113367	SAFETY KLEEN INC	Waste oil, Sta 92	249.25
FD-3650	SC-7363 Equipment Maintenance	8/25/2026	SINV-113872	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Service parts	218.62
FD-3650	SC-7363 Equipment Maintenance	8/25/2026	SINV-113870	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92, E391 & E392: DEF fluid	177.01
FD-3650	SC-7363 Equipment Maintenance	8/26/2026	SINV-114114	SAFETY KLEEN INC	Parts washer, Sta 91	323.38
FD-3650	SC-7363 Equipment Maintenance	8/26/2026	SINV-113873	RENEWELL FLEET SERVICE LLC	E91: Anodes	381.04
FD-3650	SC-7363 Equipment Maintenance	8/31/2026	SINV-115373	AUTOZONE PARTS INC	BC95 and 900: service parts	76.88
SC-7363 Equipment Maintenance Total						\$ 7,635.84
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-107685	STRYKER SALES CORPORATION	Data plan for Lifepak 35, 7/01/26 - 6/30/27	\$ 485.10
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-104110	STERICYCLE INC	Disposal of medical waste	220.66
FD-3650	SC-7400 Medical, Dental and Lab	8/1/2026	SINV-109623	LIFE ASSIST INC	Patient medical supplies	7,226.45
FD-3650	SC-7400 Medical, Dental and Lab	8/5/2026	SINV-114563	STRYKER SALES CORPORATION	Stryker Procure Services agreement, FY 2027	6,653.25
SC-7400 Medical, Dental and Lab Total						\$ 14,585.46
FD-3650	SC-7450 Office Expense	7/7/2026	SINV-099846	UNISHIPPERS	Shipping for tracked package	\$ 17.99
FD-3650	SC-7450 Office Expense	7/13/2026	SINV-101839	AMAZON CAPITAL SERVICES	Office supplies: Kitchenette and bathroom items	137.60
FD-3650	SC-7450 Office Expense	7/13/2026	SINV-101839	AMAZON CAPITAL SERVICES	PC Install equipment	113.74
FD-3650	SC-7450 Office Expense	7/25/2026	SINV-105457	STAPLES BUSINESS ADVANTAGE	Office supplies	281.95
FD-3650	SC-7450 Office Expense	7/31/2026	SINV-107530	IRON MOUNTAIN	Shredding service, bi-monthly fee	138.25
FD-3650	SC-7450 Office Expense	8/1/2026	SINV-053546	UNISHIPPERS	Shipping charge for return order	(12.70)
FD-3650	SC-7450 Office Expense	8/10/2026	SINV-109381	AMAZON CAPITAL SERVICES	Office supplies	67.87
FD-3650	SC-7450 Office Expense	8/25/2026	SINV-113868	STAPLES BUSINESS ADVANTAGE	Office supplies	408.08
SC-7450 Office Expense Total						\$ 1,152.78
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-099602	ZWORLD GIS	Mapping services, July	\$ 2,280.00
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-099609	TEAM SOLUTIONS GROUP	IT support, July 2026	5,100.00

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FD-3650	SC-7460 Professional & Special Service	7/1/2026	JE-1087768		Legal services, June 2026 (accrual)*	(8,151.00)
FD-3650	SC-7460 Professional & Special Service	7/1/2026	JE-1087768		Background investigation report for new hire (accrual)*	(4,845.00)
					Background investigation report for new hire (Accrued FY26)	4,845.00
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-101806	SINTRA GROUP	Community meeting: Interpreter service, 6/15/26	127.50
FD-3650	SC-7460 Professional & Special Service	7/1/2026	SINV-101559	HUGO SANTOS GOMEZ	Labor attorney fees, June 2026	2,328.00
FD-3650	SC-7460 Professional & Special Service	7/22/2026	SINV-104103	LIEBERT CASSIDY WHITMORE	IT support, August 2026	5,100.00
FD-3650	SC-7460 Professional & Special Service	7/28/2026	SINV-105455	TEAM SOLUTIONS GROUP	Pre-plan to update existing evacuation maps	260.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107184	SAFETY MAP LLC	Mapping services, August	2,280.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107075	ZWORLD GIS	EMT instruction: 7/14, 7/28, & 7/30	1,840.00
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-107060	KELLY ANN KAM	Legal services, June 2026 (accrued FY26)	8,150.50
FD-3650	SC-7460 Professional & Special Service	8/1/2026	SINV-110603	PRICE POSTEL & PARMA	Workday reports for Finance and accounting support, July 2026	943.00
FD-3650	SC-7460 Professional & Special Service	8/3/2026	SINV-107534	CIVIC SOL ACCOUNTING	Fire sprinkler system plans review (2)	900.00
FD-3650	SC-7460 Professional & Special Service	8/4/2026	SINV-109628	PTRUTNER FIRE PROTECTION ENGINEERING INC	Legal services, July 2026	8,075.00
FD-3650	SC-7460 Professional & Special Service	8/11/2026	SINV-110605	PRICE POSTEL & PARMA	Labor attorney fees, July 2026	663.00
FD-3650	SC-7460 Professional & Special Service	8/14/2026	SINV-110629	LIEBERT CASSIDY WHITMORE		
SC-7460 Professional & Special Service Total						\$ 29,896.00
*FYE Accruals reversal.						
FD-3650	SC-7507 ADP Payroll Fees	8/17/2026	SINV-113867	UKG INC	UKG payroll monthly fee, July 2026	\$ 1,725.01
SC-7507 ADP Payroll Fees Total						\$ 1,725.01
FD-3650	SC-7510 Contractual Services	7/1/2026	SINV-099609	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	\$ 1,589.75
FD-3650	SC-7510 Contractual Services	7/1/2026	SINV-101800	PSTRAX	PSTrax Data tracking software annual fee	9,666.00
FD-3650	SC-7510 Contractual Services	7/28/2026	SINV-105455	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	1,589.75
FD-3650	SC-7510 Contractual Services	8/1/2026	SINV-111130	CIVICPLUS LLC	Website hosting fee, 8/1/26 - 8/1/27	8,883.00
FD-3650	SC-7510 Contractual Services	8/22/2026	SINV-114348	SPATIAL NETWORKS INC	Fulcrum annual subscription, 3 users	1,980.00
SC-7510 Contractual Services Total						\$ 23,708.50
FD-3650	SC-7540 Rents/Leases-Equipment	8/1/2026	SINV-108101	WELLS FARGO VENDOR FIN SERV	Copier lease, Aug 14, 2026 - Sep 13, 2026	\$ 249.98
FD-3650	SC-7540 Rents/Leases-Equipment	8/11/2026	SINV-110199	COASTAL COPY	Contract base rate 08/13/26-11/12/26	663.91
SC-7540 Rents/Leases-Equipment Total						\$ 913.89
FD-3650	SC-7580 Rents/Leases-Structure	7/1/2026	SINV-099541	COMMUNITY RADIO INC	Gibraltar space rental qtrly, Jul-Sep 2026	\$ 2,728.38
SC-7580 Rents/Leases-Structure Total						\$ 2,728.38
FD-3650	SC-7630 Small Tools & Instruments	7/16/2026	MPR-004619	GARET BLAKE	G. Blake Reimbursement: Battery restock	\$ 55.98
FD-3650	SC-7630 Small Tools & Instruments	8/27/2026	MPR-005149	TYLER MCMANIGAL	T. McManigal Reimbursement: E391 Cooler replacement	303.41
SC-7630 Small Tools & Instruments Total						\$ 359.39
FD-3650	SC-7650 Special Departmental Expense	7/2/2026	SINV-104104	HAYWARD LUMBER COMPANY SB	4th of July pancake breakfast, ram board and tape	\$ 428.87
FD-3650	SC-7650 Special Departmental Expense	7/12/2026	SINV-104107	MARBORG INDUSTRIES	Portable Restroom for 4th of July breakfast, Sta. 91	1,400.00
FD-3650	SC-7650 Special Departmental Expense	7/13/2026	JE-1089505		ProRata Share of FY 26-27 Budget: Montecito Fire Protection District	22,264.00
FD-3650	SC-7650 Special Departmental Expense	7/17/2026	SINV-106409	HAYWARD LUMBER COMPANY SB	Lumber to replace warped lumber on USAR	425.26
FD-3650	SC-7650 Special Departmental Expense	7/28/2026	SINV-106330	MONTECITO WATER DISTRICT	Annual site fee for MWD upstaffing location	100.00
FD-3650	SC-7650 Special Departmental Expense	8/1/2026	SINV-109668	ENTENMANN ROVIN CO	Badge for retirement: T. Burch	255.56
FD-3650	SC-7650 Special Departmental Expense	8/7/2026	SINV-114559	ALLSTAR FIRE EQUIPMENT INC	Helmet for Board Director recognition: van Duinwyk	429.49
FD-3650	SC-7650 Special Departmental Expense	8/20/2026	SINV-113095	SANTA BARBARA TROPHY	Gavel for Board President	87.40
FD-3650	SC-7650 Special Departmental Expense	8/26/2026	SINV-113893	MONTECITO FIREMENS ASSOCIATION	Reimbursement to MFA for Peer Support expense - Funded by One805	475.08
FD-3650	SC-7650 Special Departmental Expense	8/27/2026	SINV-114525	MONTECITO WATER DISTRICT	Annual site fee for MWD upstaffing location, East Mountain Drive	100.00
SC-7650 Special Departmental Expense Total						\$ 25,965.66
FD-3650	SC-7730 Transportation and Travel	7/23/2026	MPR-004670	MAEVE JUAREZ	M. Juarez Reimbursement: Aspen Acres	\$ 391.00
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004714	BILLY WRENN	B. Wrenn Reimbursement: Aspen Acres Incident	399.08
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004733	NIC ELMQUIST	N. Elmquist Reimbursement: Ferris Fire	839.00
FD-3650	SC-7730 Transportation and Travel	7/28/2026	MPR-004720	JESS MORAN	J. Moran Reimbursement: Ferris Fire	792.00

Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
FD-3650	SC-7730 Transportation and Travel	8/11/2026	MPR-004906	SHAUN P DAVIS	S. Davis Reimbursement: Ferris Fire	927.00
FD-3650	SC-7730 Transportation and Travel	8/11/2026	MPR-004905	SCOTT CHAPMAN	S. Chapman Reimbursement: Aspen Acres Fire	1,188.62
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005151	JORDAN ZEITSOFF	J. Zeitsoff Reimbursement: Timber Fire	445.82
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005150	CHARLES SPENCER	C. Spencer Reimbursement: Timber Fire	389.50
FD-3650	SC-7730 Transportation and Travel	8/27/2026	MPR-005132	ANTHONY HUDLEY	A. Hudley Reimbursement: Ferris Incident	2,231.69
FD-3650	SC-7730 Transportation and Travel	8/28/2026	MPR-005176	ARACELI GIL NAHAS	A. Nahas Reimbursement: Fox Fire	367.57
FD-3650	SC-7730 Transportation and Travel	8/28/2026	MPR-005177	ARACELI GIL NAHAS	A. Nahas Reimbursement: Old Trails Fire	1,745.98
SC-7730 Transportation and Travel Total						\$ 9,717.26
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/1/2026	JE-1087362		Accrual: MWD diesel fuel reimbursement, Jan-June 2026	\$ 2,473.00
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/1/2026	SINV-099617	FUEL SMART	Gasoline charges, June	913.48
FD-3650	SC-7731 Gasoline-Oil-Fuel	7/24/2026	SINV-106261	MCCORMIX CORPORATION	Diesel fuel, 7/24/26	3,821.37
FD-3650	SC-7731 Gasoline-Oil-Fuel	8/1/2026	SINV-107682	FUEL SMART	Gasoline charges, July	441.40
FD-3650	SC-7731 Gasoline-Oil-Fuel	8/20/2026	SINV-113094	MCCORMIX CORPORATION	Diesel fuel, 8/20/26	4,136.53
SC-7731 Gasoline-Oil-Fuel Total						\$ 11,785.78
FD-3650	SC-7732 Training	7/28/2026	MPR-004734	BRADEN MACY	B. Macy Reimbursement: Company Officer 2D	\$ 1,480.31
FD-3650	SC-7732 Training	7/28/2026	MPR-004735	CHARLES SPENCER	C. Spencer Reimbursement: Company Officer 2A	1,808.21
FD-3650	SC-7732 Training	8/27/2026	MPR-005146	KEVIN FRENCH	K. French Reimbursement: CA State Paramedic Recert	250.00
FD-3650	SC-7732 Training	8/27/2026	MPR-005148	TYLER MCMANIGAL	T. McManigal Reimbursement: HAZMAT IC	576.00
FD-3650	SC-7732 Training	8/27/2026	MPR-005147	JESS GILKEY	J. Gilkey Reimbursement: Advanced Tactical Medicine	3,612.91
SC-7732 Training Total						\$ 7,727.43
FD-3650	SC-7760 Utilities	7/1/2026	SINV-099777	MONTECITO WATER DISTRICT	Water service, Sta. 91	\$ 717.95
FD-3650	SC-7760 Utilities	7/1/2026	SINV-099778	MONTECITO WATER DISTRICT	Water service, Sta. 92	605.99
FD-3650	SC-7760 Utilities	7/8/2026	SINV-101818	THE GAS COMPANY	Gas service, Sta 91 - 07/06/26	116.10
FD-3650	SC-7760 Utilities	7/9/2026	SINV-101820	THE GAS COMPANY	Gas service, Sta 92 - 07/07/26	157.49
FD-3650	SC-7760 Utilities	7/13/2026	SINV-102377	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	3,957.03
FD-3650	SC-7760 Utilities	8/1/2026	SINV-108196	MONTECITO WATER DISTRICT	Water service, Sta. 92	456.75
FD-3650	SC-7760 Utilities	8/1/2026	SINV-108194	MONTECITO WATER DISTRICT	Water service, Sta. 91	614.67
FD-3650	SC-7760 Utilities	8/7/2026	SINV-109632	THE GAS COMPANY	Gas service, Sta 91 - 08/04/26	91.09
FD-3650	SC-7760 Utilities	8/10/2026	SINV-110495	THE GAS COMPANY	Gas service, Sta 92 - 08/06/26	114.97
FD-3650	SC-7760 Utilities	8/11/2026	SINV-110738	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	4,575.66
SC-7760 Utilities Total						\$ 11,407.70
FD-3650	SC-7830 Interest Expense	7/14/2026	SINV-101359	US BANK TRUST NA	POB 2021 interest payment, 7/2026	\$ 21,449.06
SC-7830 Interest Expense Total						\$ 21,449.06
FD-3650	SC-8200 Structures&Struct Improvements	8/1/2026	SINV-110595	UNDERWOOD MANAGEMENT RESOURCES INC	Sta 92 Breezeway: Project mgmt, July 2026	\$ 320.00
SC-8200 Structures&Struct Improvements Total						\$ 320.00
FD-3650	SC-8300 Equipment	7/1/2026	JE-1087768		LMR Comm: Radio tech support for install, 03-06/26 (accrual)*	\$ (5,482.00)
FD-3650	SC-8300 Equipment	7/1/2026	JE-1087768		Station Alerting: Radio tech services, 04-06/26 (accrual)*	(6,530.00)
FD-3650	SC-8300 Equipment	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	LMR Comm: Radio tech support for install, 03-06/26 (Accrued FY26)	5,481.90
FD-3650	SC-8300 Equipment	7/1/2026	SINV-101788	MATTHEW JOHN LECHLITER	Station Alerting: Radio tech services, 04-06/26 (Accrued FY26)	6,530.40
FD-3650	SC-8300 Equipment	7/14/2026	SINV-102345	LOCUTION SYSTEMS INC	Station Alerting: Locution system install: Station alerting hardware	885.00
FD-3650	SC-8300 Equipment	8/5/2026	SINV-110642	ENDELOS ENERGY INC	Locution system install, CO #1 lights/speakers	1,912.80
FD-3650	SC-8300 Equipment	8/5/2026	SINV-113855			

Montecito Fire Protection District

Financial Trend - 2 Years

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 8/31/2026

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

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 8/31/2026

Ledger Account	8/31/2025 Year-To-Date Actual	8/31/2026 Year-To-Date Actual
SC-7630 Small Tools & Instruments	-	359.39
SC-7650 Special Departmental Expense	22,423.26	25,965.66
SC-7671 Special Projects	-	-
SC-7730 Transportation and Travel	(6,500.00)	9,717.26
SC-7731 Gasoline-Oil-Fuel	4,523.65	11,785.78
SC-7732 Training	1,192.60	7,727.43
SC-7760 Utilities	10,284.21	11,407.70
7020:Services and Supplies	413,779.52	274,594.16
SC-7830 Interest Expense	31,897.72	21,449.06
7045:Other Charges	31,897.72	21,449.06
SC-8200 Structures&Struct Improvements	62,021.64	320.00
7073:Structures&Struct Improvements	62,021.64	320.00
SC-8300 Equipment	60,221.18	33,329.60
7074:Equipment	60,221.18	33,329.60
Total Expenditures	5,345,320.69	5,940,681.13
Other Financing Sources & Uses		
SC-7901 Oper Trf (Out)	-	-
SC-7910 Long Term Debt Princ Repayment	-	-
7095:Other Financing Uses	-	-
Total Other Financing Sources & Uses	-	-
Changes to Fund Balances	-	-
AP-9601 Residual Fund Balance-Inc/Dec	-	-
5027:Increase to Fund Balance - Residual	-	-
Total Changes to Fund Balance	-	-
Net Financial Impact	\$ (5,511,731.35)	\$ (5,882,159.15)

Attachment B



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Review of PARS Section 115 Trust Accounts for Pension and OPEB

Summary

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

Background

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

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

Discussion

Trust Account Overview and 12-Month Summary

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

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

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

Investment Strategy

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

Conclusion

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

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

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

OPEB Account

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

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

Total OPEB Liability at 6/30/2024 = \$ 18,762,145
 PARS OPEB balance at 6/30/2024 = 13,994,609
 Net OPEB Liability at 6/30/2024 = \$ 4,767,536

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

Funded status = **74.6%**

Pension Account

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

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

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

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

*Funded status = **86.4%**

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

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

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

Account Summary

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

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.05%	4.63%	9.46%	8.98%	3.62%	6.45%	1/19/2010
PENSION	0.06%	4.83%	9.32%	9.00%	3.64%	-	6/29/2017

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

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

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

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

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

Account Summary

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

Investment Selection

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

Investment Objective

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

Investment Return

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

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

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

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

Attachment C



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Review of Reserve Policies and Recommended Target Adjustments for FY 2026-27

Summary

The purpose of this report is to review the District's current reserve policies for Catastrophic, Economic Uncertainties, Residual, Capital, and Land/Building funds, and to adjust the reserve amounts based on Consumer Price Index (CPI) and construction inflation (for the Land/Building fund). These changes are consistent with the Board-adopted Financial Policies, which are reviewed annually and updated as needed during the budget development process.

Background

In 2021, the District engaged Capitol PFG to develop a comprehensive financial policies document that incorporates industry best practices and the District's existing budget development and financial planning procedures.

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

Current Reserves

- Economic Uncertainties: Equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes.
 - **Recommended increase of \$160,000 based on FY 2025-26 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 \$65,000 based on FY 2025-26 property tax revenue and expenditures.**

- **Unrestricted Residual Reserve:** The Unrestricted Residual Reserve is utilized to provide the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.
 - **Recommended increase of \$70,000, equal to 3.03% CPI increase for the Los Angeles Index from July 1, 2025 to June 30, 2026.**
- **Capital Outlay Reserve (Fund 3652)** - The Capital Outlay Reserve will address expenditures for the acquisition of apparatus, vehicles, and equipment as identified in the Vehicle Replacement Plan. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you-go basis.
 - **Recommended increase of \$105,000, equal to 3.03% CPI increase for Los Angeles Index from July 1, 2025 to June 30, 2026.**
- **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 \$188,000, equal to 3.9% construction inflation for 2025.**

Reserves

Based on the Board-approved Financial Policies for reserve categories and adjustments for CPI or construction inflation, the reserve target levels for FY 2026-27 are presented below for approval.

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

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

Conclusion

The Finance Committee recommends that the Board of Directors approve the updated reserve target adjustments for FY 2026-27 and that balances exceeding target levels remain available for future Board-directed priorities and continue to be reviewed annually through the budget development process.

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

¹ All target reserve levels are in accordance with Capitol PFG recommendations.

² CPI adjustment for Los Angeles Index from July 1, 2025 to June 30, 2026 was 3.03%

³ California Construction Cost Index for 2025 was 3.9%.

Attachment D



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Recommended Final Budget for Fiscal Year 2026-27

Summary

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

Budget Summary

The following table summarizes the Final Budget by fund:

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

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

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

Discussion

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

General Fund Revenues

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

General Fund Expenditures

Salaries & Employee Benefits

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

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

Services and Supplies

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

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

General Fund Expenditures (continued)

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

Capital Assets

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

Fund 3652 - Capital Outlay Reserves

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

Fund 3653 - Land & Building

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

Fiscal Impact

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

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

Conclusion

The Finance Committee recommends that the Board adopt Resolution 2026-10 and the accompanying financial statements.

Attachments

1. Resolution 2026-10: Adoption of the Final Budget for the Fiscal Year 2026-27
2. Recommended Final Budgets for Fiscal Year 2026-27

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

RESOLUTION NO. 2026-10

**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 2026-27**

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 22, 2026, to consider the District's preliminary budget for fiscal year 2026-27 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 22, 2026, 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 22, 2026, set September 28, 2026 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 2026-27 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 28, 2026.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 23,261,000
Services & Supplies	3,725,000
Other Charges	43,000
Capital Assets	878,000
Other Financing Uses	<u>1,416,000</u>
	\$ 29,323,000

Fund 3652 – Capital Outlay

Capital Assets	\$	238,000
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Fund 3653 – Land & Building

Services & Supplies	\$	50,000
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Other Financing Uses		<u>150,000</u>
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	\$	200,000
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2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 28th day of September, 2026, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

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

FUND 3650 - GENERAL FUND

REVENUES

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

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

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

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

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

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

		Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
Services & Supplies (continued)						
7507	Payroll Fees	23,000	23,000	-	20,241	2,759
7510	Contractual Services	130,000	121,000	9,000	130,900	(900)
7530	Publications & Legal Notices	6,000	6,000	-	9,864	(3,864)
7540	Rents & Leases - Equipment	5,500	5,500	-	9,310	(3,810)
7546	Administrative Tax Expense (SB County)	225,000	225,000	-	223,801	1,199
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	13,336	(836)
7630	Small Tools & Instruments	12,000	12,000	-	25,780	(13,780)
7650	Special District Expense	56,000	56,000	-	42,770	13,230
	Operational (permits, fees, LAFCO, other)	50,000	50,000			
	Board election fees	6,000	6,000			
7671	Special Projects	23,000	23,000	-	13,232	9,768
	Department mailings	12,000	12,000			
	Public Education materials	8,000	8,000			
	Evacuation "Go" bags (50)	3,000	3,000			
7730	Transportation and Travel	75,000	65,000	10,000	70,358	4,642
7731	Gasoline/Oil/Fuel	100,000	100,000	-	81,574	18,426
7732	Training	99,000	99,000	-	98,597	403
7760	Utilities	80,000	80,000	-	71,998	8,002
Total Services & Supplies		3,725,000	3,556,000	169,000	3,105,301	619,699
Other Charges						
7830	Interest Expense (POB)	43,000	43,000	-	63,795	(20,795)
Total Other Charges		43,000	43,000	-	63,795	(20,795)

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

			Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
Capital Assets							
8200	Structures & Improvements		180,000	180,000	-	239,583	(59,583)
	Capital projects (subject to public bid)	180,000		180,000			
8300	Equipment		698,000	358,000	340,000	717,070	(19,070)
	Cardiac monitors (2)	130,000		130,000			
	Maintenance Shop vehicle lifts	70,000		70,000			
	HazMat gas monitors (6) and calibration station	50,000		50,000			
	Powered stair chairs for EMS response (2)	35,000		35,000			
	Infrared recovery units (91 and 92)	26,000		26,000			
	Induction oven range (91)	20,000		20,000			
	Drone equipment for operations (2)	20,000		20,000			
	Storage shed for rental unit	7,000		7,000			
	Station Alerting System (carry over)	40,000		-			
	LMR Communications Project (carry over)	300,000		-			
			-	-	-	-	-
Total Capital Assets			878,000	538,000	340,000	956,653	(78,653)
TOTAL EXPENDITURES			27,907,000	28,059,000	(152,000)	28,855,732	(948,732)
Other Financing Uses							
Financing Uses							
7901	Transfer To Capital Reserves Fund (3652)		200,000	200,000	-	400,000	(200,000)
7910	Long Term Debt Principal Repayment (POB)		1,216,000	1,216,000	-	1,194,132	21,868
TOTAL FINANCING USES			1,416,000	1,416,000	-	1,594,132	(178,132)
Decreases to Residual Fund Balance							
9601	Residual Funds Balance		-	-	-	-	-
Decrease to Residual Fund Balance			-	-	-	-	-
NET FINANCIAL IMPACT			\$ 1,385,000	\$ 349,000	\$ 1,036,000	\$ (65,884)	\$ 1,450,884
Fund 3650 Fund Balance Detail (estimate at June 30, 2027)							
*Reserves: Economic Uncertainties (estimate)			\$ 5,645,000			\$ 5,580,000	\$ 65,000
*Reserves: Catastrophic (estimate)			3,765,000			3,605,000	160,000
Fund Balance - Unrestricted Residual			5,505,000			4,345,000	1,160,000
Projected Fund Balance at Year End			\$ 14,915,000			\$ 13,530,000	\$ 1,385,000

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

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

FUND 3652 - CAPITAL OUTLAY RESERVES

REVENUES

Use of Money and Property

	Final Budget	Preliminary Budget	Difference	Actual Budget FY 2026	Difference
3380 Interest Income	\$ 104,000	\$ 90,000	\$ 14,000	\$ 116,071	\$ (12,071)
Total Use of Money and Property	104,000	90,000	14,000	116,071	(12,071)

Other Financing Sources

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

TOTAL REVENUES	304,000	290,000	14,000	581,271	(277,271)
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EXPENDITURES

Capital Assets

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

TOTAL EXPENDITURES	238,000	238,000	-	453,253	(453,253)
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Changes to Assigned Fund Balance

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

Increase to Unassigned

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

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

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

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

FUND 3653 - LAND & BUILDING FUND***REVENUES**

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

EXPENDITURES**Services and Supplies**

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

Capital Assets

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

Changes to Assigned Fund Balance

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

NET FINANCIAL IMPACT

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

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

Agenda Item #4



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Reimbursement Disclosure Report for FY 2025-26

Summary

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

Conclusion

Staff recommends that the Board accept and file the Reimbursement Disclosure Report for FY 2025-26 as presented.

Attachments

1. Reimbursement Disclosure Report for FY 2025-26

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability and Transparency

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2025 - June 30, 2026**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
07/10/25	SC-7070 Household Supplies	Jeff Villarreal	Household supplies					217.48	217.48
07/22/25	SC-7732 Training	Jared Gamm	Company Officer 2E	-	92.00	300.00	47.60		439.60
07/22/25	SC-7732 Training	Jess Gilkey	Paramedic Certification			548.00			548.00
09/01/25	SC-7732 Training	Jess Gilkey	Paramedic initial accreditation			245.00			245.00
09/04/25	SC-7730 Transportation and Travel	Scott Chapman	Nenana Complex Assignment	135.50	422.00				557.50
09/05/25	SC-7730 Transportation and Travel	Nic Elmquist	Green Fire Assignment		204.00				204.00
09/14/25	SC-7732 Training	Loren Bass	Locution Users Conference	1,438.84	176.00		1,320.69		2,935.53
09/23/25	SC-7060 Food	Jered Walberg	Red flag upstaffing meals for crew		137.05				137.05
09/29/25	SC-7732 Training	Lucas Grant	AR-330 Strike Team Leader	520.71	233.00	400.00			1,153.71
10/03/25	SC-7732 Training	Nicholas Eubank	College of Law: LAW 6235, LAW 6305			3,000.00			3,000.00
10/04/25	SC-7730 Transportation and Travel	Nic Elmquist	Bear Gulch Fire Assignment		179.79				179.79
10/04/25	SC-7730 Transportation and Travel	Maeve Juarez	Bear Gulch Fire Assignment		288.00				288.00
10/09/25	SC-7730 Transportation and Travel	Araceli Gil Nahas	Bear Gulch Fire Assignment	395.30	416.00				811.30
10/10/25	SC-7730 Transportation and Travel	Shaun P Davis	Bear Gulch Fire Assignment		345.00			51.02	396.02
10/10/25	SC-7732 Training	Carlos Luna	S-223 Red Helmet Training	378.70	176.00	300.00	137.20		991.90
10/27/25	SC-7730 Transportation and Travel	Anthony Hudley	Bear Gulch Fire Assignment	159.32	416.00				575.32
10/27/25	SC-7732 Training	Shaun P Davis	Columbia Southern BUS 2301, COM 2302			1,571.20			1,571.20
10/27/25	SC-7732 Training	Lucas Grant	Columbia Southern FIR 4301			807.20			807.20
10/28/25	SC-7030 Clothing and Personal	Araceli Gil Nahas	Garnet Fire Assignment	1,178.48					1,178.48
11/06/25	SC-7732 Training	Evan Skei	Public Safety Support Conference	1,145.60	306.00	470.00	71.25		1,992.85
11/21/25	SC-7732 Training	Justin Pickens	Red Helmet Training	175.62	176.00	300.00			651.62
12/12/25	SC-7732 Training	Lucas Grant	Columbia Southern FIR 4302			807.20			807.20
12/12/25	SC-7732 Training	Aaron Briner	Columbia Southern FIR 5302, EMG 6305			2,028.60			2,028.60
12/23/25	SC-7732 Training	Carlos Luna	FF1 & FF2 Testing at Allan Hancock		23.00	275.00			298.00
12/23/25	SC-7732 Training	Braden Macy	FF2 Testing at Allan Hancock		23.00	125.00			148.00
01/10/26	SC-7732 Training	Ethan Reeves	Instructor 1		92.00	450.00	99.40		641.40
01/12/26	SC-7731 Gasoline-Oil-Fuel	Billy Wrenn	Fire Inspector 1C (Fuel only)					114.92	114.92
01/28/26	SC-7732 Training	Billy Wrenn	Fire Inspector 1C					1,043.92	1,043.92
01/30/26	SC-7732 Training	Nic Elmquist	IC AAR		223.00				223.00
02/05/26	SC-7732 Training	Billy Wrenn	Fire Inspector 1D		88.00	310.00			398.00
02/10/26	SC-7730 Transportation and Travel	Araceli Gil Nahas	LCW Annual Conference		70.00		101.72		171.72
02/15/26	SC-7732 Training	Kevin French	Advanced Tactical Medicine	1,097.22	510.00	1,995.00	125.66		3,727.88
02/18/26	SC-7732 Training	Nic Elmquist	Annual IMT Selections		176.00				176.00
02/18/26	SC-7732 Training	Eric Klemowicz	Paramedic License Renewal			250.00			250.00
03/09/26	SC-7510 Contractual Services	Billy Wrenn	Upcodes subscription			708.00			708.00
03/16/26	SC-7732 Training	Shaun P Davis	Columbia Southern POL 2301, ENG 1302			1,614.41			1,614.41

**Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2025 - June 30, 2026**

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
04/02/26	SC-7732 Training	Charles Spencer	Driver Operator 1B	238.06	258.00	425.00			921.06
04/02/26	SC-7730 Transportation and Travel	Anthony Hudley	Ignite Symposium		177.00				177.00
04/02/26	SC-7732 Training	Shaun P Davis	Ignite Symposium		177.00				177.00
04/02/26	SC-7730 Transportation and Travel	Shaun P Davis	SDRMA Safety Specialist		200.00				200.00
04/14/26	SC-7732 Training	Jared Gamm	AHA Instructor Renewal			665.95			665.95
04/14/26	SC-7732 Training	Jared Gamm	Paramedic License Renewal			250.00			250.00
04/14/26	SC-7732 Training	Billy Wrenn	CA Fire Prevention Symposium			675.00			675.00
04/14/26	SC-7732 Training	Jess Gilkey	Central Coast Truck Academy		115				115.00
04/14/26	SC-7732 Training	Kevin French	Central Coast Truck Academy		115.00				115.00
04/14/26	SC-7732 Training	Ethan Reeves	Central Coast Truck Academy		115.00		191.4		306.40
04/14/26	SC-7732 Training	Andrew Rupp	Central Coast Truck Academy	757.82	350.00				1,107.82
04/14/26	SC-7732 Training	Ethan Reeves	Company Officer 2B	471.54	176.00	406.85			1,054.39
04/14/26	SC-7732 Training	Jared Gamm	FF2 Testing at Allan Hancock			125.00			125.00
04/16/26	SC-7732 Training	Braden Macy	Paramedic License Renewal			250.00			250.00
05/20/26	SC-7730 Transportation and Travel	Joseph Pennino	CSDA Leadership Academy	943.92	187.00		314.65		1,445.57
05/22/26	SC-7732 Training	Evan Skei	1st Responder Mental Health Conference			430.50	8.70		439.20
05/22/26	SC-7732 Training	Ethan Reeves	Company Officer 2E	1,079.04	233.00	468.65	205.18		1,985.87
05/22/26	SC-7731 Gasoline-Oil-Fuel	Billy Wrenn	Fuel reimbursement					174.60	174.60
05/22/26	SC-7732 Training	Jess Gilkey	Drowning Response	375.37	176.00	130	143.12		824.49
05/22/26	SC-7732 Training	Scott Chapman	S-404 Safety Officer	572.52	217.00	410.00			1,199.52
05/22/26	SC-7732 Training	Maeve Juarez	S-420 Command & General Staff Instructor	696.75	440.00				1,136.75
05/28/26	SC-7732 Training	Charles Spencer	Company Officer 2D	427.68	305.00	563.62	152.25		1,448.55
05/28/26	SC-7732 Training	Charles Spencer	HAZMAT IC	278.63	176.00	400.00			854.63
06/01/26	SC-7732 Training	Charles Spencer	Company Officer 2C	1,317.50	393.00	461.25			2,171.75
06/01/26	SC-7732 Training	Charles Spencer	Company Officer 2E	548.34	305.00	450.00			1,303.34
06/01/26	SC-7732 Training	Braden Macy	Company Officer 2E	611.60	305.00	450.00			1,366.60
06/01/26	SC-7732 Training	Billy Wrenn	Fire Inspector 1B		129.00	399.00			528.00
06/01/26	SC-7732 Training	Maeve Juarez	South Canyon Staff Ride instructor		287.00				287.00
06/03/26	SC-7732 Training	Ethan Reeves	Company Officer 2C		92.00	515.24	664.10		1,271.34
06/11/26	SC-7730 Transportation and Travel	Evan Skei	Sandy Fire Assignment	428.58					428.58
06/11/26	SC-7730 Transportation and Travel	Nicholas Eubank	Sandy Fire Assignment	436.22					436.22
06/12/26	SC-7732 Training	Coral Godlis	L-956 Liaison Officer		129.00				129.00
06/14/26	SC-7732 Training	Scott Chapman	S-420 Command & General Staff	1,646.03	393.00				2,039.03
06/22/26	SC-7732 Training	Scott Chapman	L-956 Liaison Officer	1,375.68	129.00				1,504.68
06/23/26	SC-7732 Training	Loren Bass	Interschutz Conference 2026		528.00				528.00
06/23/26	SC-7730 Transportation and Travel	Brandon Bennewate	K9 Medic Course	436.22	195.00				631.22

Montecito Fire Department
Reimbursement Disclosure Report
July 1, 2025 - June 30, 2026

Date	LIA	Employee Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
06/26/26	SC-7732 Training	Braden Macy	Company Officer 2C	1,317.50	393.00	461.25			2,171.75
06/26/26	SC-7732 Training	Eric Klemowicz	Drowning Response			104.00	41.18		145.18
06/26/26	SC-7732 Training	Ethan Reeves	S-270 Basic Air Operations	250.06	129.00	266.50			645.56
06/27/26	SC-7732 Training	Carlos Luna	Drowning Response	276.95	176.00	104.00	163.85		720.80
				<u>21,111.30</u>	<u>11,771.84</u>	<u>24,916.42</u>	<u>3,787.95</u>	<u>1,601.94</u>	<u>63,189.45</u>

Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5

Agenda Item #5



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: September 28, 2026
Topic: Appropriations Limit Calculation for Fiscal Year 2026-27

Summary

This staff report presents the annual calculation of the District's appropriations limit for Fiscal Year 2026-27, as required by Article XIII B of the California Constitution. Staff recommends using the change in California per capita personal income of 4.95% and the change in Santa Barbara County population of -0.14%, which results in a combined adjustment factor of 1.04803 and establishes the District's FY 2026-27 appropriations limit at \$40,949,753.

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 updated the State's and local agencies' appropriations limit calculation to allow for new funding, while still providing an overall limit on state and local funding.

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

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

- **Recommended option:** The change in California per capita personal income (4.95% for FY 2026-27) 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 (2.17% for FY 2026-27).

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 (-0.14% in FY 2026-27), or
- The change for the unincorporated area of the County (-0.64% in FY 2026-27).

Staff recommends these factors because they result in the highest available appropriations limit for FY 2026-27 and while maintaining compliance with Article XIII B.

Fiscal Impact

Adoption of the appropriations limit does not authorize expenditures. It establishes the maximum amount of proceeds of taxes that may be appropriated for Fiscal Year 2026-27 under Article XIII B.

Conclusion

Staff recommends that the Board adopt the attached Resolution 2026-11 and appropriations limit for FY 2026-27 using the following factors:

- Cost of Living: The change in California per capita personal income of 4.95%, or a factor of 1.0495, and
- Population: The change in Santa Barbara County of -0.14%, or a factor of 0.9986.
- This results in an increase in the appropriation limit by a factor of 1.04803 to \$40,949,753 (as shown on Exhibit II).

Attachments

Exhibit I: Appropriations Limit Calculation for FY 2026-27

Exhibit II: Appropriations Limit Summary updating factors and calculations for FY 2026-27

Exhibit III: Department of Finance Letter for FY 2026-27

Resolution 2026-11: Establishing Appropriations Limit for 2026-27

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

EXHIBIT I

Montecito Fire Protection District
Appropriations Limit Calculation for FY 2026-27

TAX REVENUE	<u>Estimated</u>	
Property Tax - Current Secured	26,245,000	
Property Tax - Unitary	285,000	
Property Tax - Escapes Secured	47,000	
Property Tax - Current Unsecured	865,000	
Property Tax - PY Corrections/Escapes	8,000	
Property Tax - Prior Unsecured	24,000	
Property Tax - Current Supplemental	557,000	
Homeowners Property Tax Relief	<u>77,000</u>	
Total Tax Revenue		\$ 28,108,000
Interest Income		<u>468,000</u>
Total Revenues Subject to the Limit		\$ 28,576,000
 EXEMPTIONS TO THE APPROPRIATIONS LIMIT		
FLSA Wages	1,227,500	
FICA/Medicare Taxes	200,000	
Qualified capital outlay projects	<u>698,000</u>	
Total Exemptions		<u>2,125,500</u>
Total Estimated Tax Proceeds Subject to the Limit		\$ 26,450,500
2026-27 Calculated Appropriation Limit		<u>40,949,753</u>
Appropriations (Over)/Under Limit		\$ 14,499,253

**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
2026-27	1.0495	PI	0.9986	CTY	1.04803	40,949,753
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

Gavin Newsom ■ Governor

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

May 1, 2026

Dear Fiscal Officer:

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. 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, 2026.** 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.

/s Erika Li
Attachment

**May 2026
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 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

FISCAL YEAR 2026-27
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Buellton	Santa Barbara	5.44	5,077	5,353	5,353
Carpinteria	Santa Barbara	-1.02	12,742	12,612	12,612
Goleta	Santa Barbara	-0.97	32,725	32,409	32,409
Guadalupe	Santa Barbara	-0.83	8,721	8,649	8,649
Lompoc	Santa Barbara	-1.06	40,416	39,987	43,073
Santa Barbara	Santa Barbara	-0.78	85,723	85,055	85,083
Santa Maria	Santa Barbara	1.51	111,356	113,041	113,041
Solvang	Santa Barbara	-1.04	5,680	5,621	5,621
Unincorporated	Santa Barbara	-0.64	137,059	136,175	139,133
Incorporated	Santa Barbara	0.09	302,440	302,727	305,841
County Total	Santa Barbara	-0.14	439,499	438,902	444,974

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

RESOLUTION 2026-11

**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 2026-27; 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 2026-27 to use the change in personal income of 1.0495 for the Per Capita factor and the change in the Santa Barbara County population of 0.9986 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 2026-27 to use the change in personal income of 1.0495 and the change in the Santa Barbara County population of 0.9986. The factors increase the appropriation limit by a factor of 1.04803 and sets the appropriation limit for fiscal year 2026-27 at \$40,949,753.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 28th day of September, 2026, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Agenda Item #6



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: Side Letter Agreement – Montecito Professional Firefighter’s Association (Local 5563)

Summary

Following a recent CalPERS audit, CalPERS requested revisions and clarifications to the Memorandum of Understanding regarding longevity pay reporting. Staff and the Montecito Professional Firefighters Association (MPFA) have reached agreement on a proposed Side Letter Agreement incorporating the requested language, which will assist the District in resolving the audit findings and closing out the audit process.

Discussion

As part of a recent CalPERS audit, the District was asked to revise and clarify language within the Memorandum of Understanding regarding the reporting of longevity pay. Staff worked closely with the District's labor counsel, Liebert Cassidy Whitmore (LCW), the CalPERS Audit Compliance team, and representatives of the Montecito Professional Firefighters Association (MPFA) through the meet-and-confer process to develop the proposed Side Letter of Agreement.

The proposed language reflects revisions and clarifications requested by CalPERS and is intended to ensure the District's reporting practices align with CalPERS requirements. Staff and the MPFA are in agreement with the proposed language.

Approval of the Side Letter Agreement will allow the District to implement the requested language revisions, complete any remaining reporting adjustments with CalPERS, and move toward closure of the audit process.

Conclusion

Staff recommends that the Board authorize the President of the Board to execute the Side Letter Agreement with the Montecito Professional Firefighter’s Association (Local 5563) dated September 28, 2026.

Attachments

1. Side Letter Agreement to the Montecito Professional Firefighter’s Association (Local 5563) Memorandum of Understanding dated September 28, 2026. (Redline and Final Versions)

Strategic Plan Reference

Strategic Plan Goal #6: Develop Exceptional Employees

Side Letter Agreement
**To the Memorandum of Understanding between
the Montecito Professional Firefighters
Association (Local 5563) and the
Montecito Fire Protection District
September 28, 2026**

This Side Letter Agreement clarifies Longevity Pay for Montecito Professional Firefighters Association (Local 5563) members. Effective July 1, 2021, Longevity Pay will be administered as follows:

30. LONGEVITY PAY INCENTIVE

The District will provide the following longevity pay incentives to employees based on the length of their employment with the District:

3-5 years = 3.00%	15-17 years = 15.00%
6-8 years = 6.00%	18-20 years = 18.00%
9-11 years = 9.00%	21-23 years = 21.00%
12-14 years = 12.00%	24+ years = 24.00%

Longevity pay incentive payments are effective following the anniversary date (*i.e.*, 3.00% following the 3rd anniversary). Longevity pay is calculated off an employee's base pay and is paid semi-monthly.

The District will not report longevity pay incentives to CalPERS until the employee has been employed with the District over five years, subject to CalPERS statutes, regulations, and administrative guidance. Local 5563 agrees and understands that longevity pay incentive payments provided to employees following their 3rd and 4th anniversaries are not included in the employee's CalPERS retirement calculations.

This Side Letter Agreement is not effective until approved by the District Board of Directors.

Montecito Fire Protection District

Brian Fallon
Fire Chief

Sylvia Easton
President

Montecito Professional Firefighters Association (Local 5563)

Nicholas Eubank
Association President

Shawn Whilt
Association Vice-President

Side Letter Agreement
**To the Memorandum of Understanding between
the Montecito Professional Firefighters
Association (Local 5563) and the
Montecito Fire Protection District
September 28, 2026**

This Side Letter Agreement clarifies Longevity Pay for Montecito Professional Firefighters Association (Local 5563) members. Effective July 1, 2021, Longevity Pay will be administered as follows:

30. LONGEVITY PAY INCENTIVE

The District will provide the following longevity pay incentives to employees based on the length of their employment with the District:

3-5 years = 3.00%	15-17 years = 15.00%
6-8 years = 6.00%	18-20 years = 18.00%
9-11 years = 9.00%	21-23 years = 21.00%
12-14 years = 12.00%	24+ years = 24.00%

Longevity pay incentive payments are effective following the anniversary date (*i.e.*, 3.00% following the 3rd anniversary). Longevity pay is calculated off an employee's base pay and is paid semi-monthly.

The District will not report longevity pay to CalPERS until the employee has been employed with the District over five years, subject to CalPERS statutes, regulations, and administrative guidance. Local 5563 agrees and understands that longevity pay incentive payments provided to employees following their 3rd and 4th anniversaries are not included in the employee's CalPERS retirement calculations.

This Side Letter Agreement is not effective until approved by the District Board of Directors.

Montecito Fire Protection District

Brian Fallon
Fire Chief

Sylvia Easton
President

Montecito Professional Firefighters Association (Local 5563)

Nicholas Eubank
Association President

Shawn Whilt
Association Vice-President

Agenda Item #7



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: Side Letter Agreement – Members of Staff

Summary

Following a recent CalPERS audit, CalPERS requested revisions and clarifications to the Memorandum of Understanding regarding longevity pay reporting. The Fire Chief and the Members of Staff have reached agreement on a proposed Side Letter Agreement incorporating the requested language, which will assist the District in resolving the audit findings and closing out the audit process.

Discussion

As part of a recent CalPERS audit, the District was asked to revise and clarify language within the Memorandum of Understanding regarding the reporting of longevity pay. Staff worked closely with the District's labor counsel, Liebert Cassidy Whitmore (LCW), the CalPERS Audit Compliance team, and representatives of the Members of Staff through the meet-and-confer process to develop the proposed Side Letter Agreement.

The proposed language reflects revisions and clarifications requested by CalPERS and is intended to ensure the District's reporting practices align with CalPERS requirements. The Fire Chief and the Members of Staff are in agreement with the proposed language.

Approval of the Side Letter of Agreement will allow the District to implement the requested language revisions, complete any remaining reporting adjustments with CalPERS, and move toward closure of the audit process.

Conclusion

Staff recommends that the Board authorize the President of the Board to execute the Side Letter Agreement with the Members of Staff dated September 28, 2026.

Attachments

1. Side Letter Agreement to the Members of Staff Memorandum of Understanding dated September 28, 2026. (Redline and Final Versions)

Strategic Plan Reference

Strategic Plan Goal #6: Develop Exceptional Employees

Side Letter Agreement
**To the Memorandum of Understanding between the
Members of Staff and the
Montecito Fire Protection District
September 28, 2026**

This Side Letter Agreement clarifies Longevity Pay for Members of Staff. Effective July 1, 2021, Longevity Pay will be administered as follows:

31. LONGEVITY PAY INCENTIVE

The District will provide the following longevity pay incentives to employees based on the length of their employment with the District:

3-5 years = 3.00%	15-17 years = 15.00%
6-8 years = 6.00%	18-20 years = 18.00%
9-11 years = 9.00%	21-23 years = 21.00%
12-14 years = 12.00%	24+ years = 24.00%

Longevity pay incentive payments are effective following the anniversary date (*i.e.*, 3.00% following the 3rd anniversary). Longevity pay is calculated off an employee's base pay and is paid semi-monthly.

The District will not report longevity pay ~~incentives~~ to CalPERS until the employee has been employed with the District over ~~for~~ five years, ~~subject to CalPERS statutes, regulations, and administrative guidance.~~ The Staff agrees and understands that longevity pay incentive payments provided to employees following their 3rd and 4th anniversaries are not included in the employee's CalPERS retirement calculations.

This Side Letter Agreement is not effective until approved by the District Board of Directors.

Montecito Fire Protection District

Brian Fallon
Fire Chief

Sylvia Easton
President

Anthony Hudley
Division Chief - Operations

Aaron Briner
Battalion Chief, Fire Marshal

Ben Hauser
Battalion Chief

Shaun Davis
Battalion Chief

Scott Chapman
Battalion Chief

Christina Atchison
Public Information Officer

Coral Godlis
Administrative Assistant

Araceli Nahas
Finance and Administrative Manager

Side Letter Agreement
To the Memorandum of Understanding between the
Members of Staff and the
Montecito Fire Protection District
September 28, 2026

This Side Letter Agreement clarifies Longevity Pay for Members of Staff. Effective July 1, 2021, Longevity Pay will be administered as follows:

31. LONGEVITY PAY INCENTIVE

The District will provide the following longevity pay incentives to employees based on the length of their employment with the District:

3-5 years = 3.00%	15-17 years = 15.00%
6-8 years = 6.00%	18-20 years = 18.00%
9-11 years = 9.00%	21-23 years = 21.00%
12-14 years = 12.00%	24+ years = 24.00%

Longevity pay incentive payments are effective following the anniversary date (*i.e.*, 3.00% following the 3rd anniversary). Longevity pay is calculated off an employee's base pay and is paid semi-monthly.

The District will not report longevity pay to CalPERS until the employee has been employed with the District over five years, subject to CalPERS statutes, regulations, and administrative guidance. The Staff agrees and understands that longevity pay incentive payments provided to employees following their 3rd and 4th anniversaries are not included in the employee's CalPERS retirement calculations.

This Side Letter Agreement is not effective until approved by the District Board of Directors.

Montecito Fire Protection District

Brian Fallon
Fire Chief

Sylvia Easton
President

Anthony Hudley
Division Chief - Operations

Aaron Briner
Battalion Chief, Fire Marshal

Ben Hauser
Battalion Chief

Shaun Davis
Battalion Chief

Scott Chapman
Battalion Chief

Christina Atchison
Public Information Officer

Coral Godlis
Administrative Assistant

Araceli Nahas
Finance and Administrative Manager

Agenda Item #8



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: First Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and Kevin Taylor

Summary

Following a recent CalPERS longevity pay audit, CalPERS reviewed a previous Fire Chief employment agreement and concluded that the longevity pay reported was not reportable compensation because the eligibility term was not available to other similarly situated employees in the group or class.

The First Amendment removes the longevity pay provision and reclassifies the equivalent compensation as base pay to comply with CalPERS audit guidance.

Discussion

The proposed amendment reflects revisions requested by CalPERS and incorporates the corresponding compensation amount into the Fire Chief's base pay. The amendment also references Mr. Taylor's original full-time firefighter hire date, which was used in the prior agreement for longevity pay purposes.

Staff and Mr. Taylor are in agreement with the proposed language. Following approval, staff will ensure the amended base pay is reflected in the District's applicable pay schedules and reported consistent with CalPERS requirements.

There is no additional fiscal impact because the amendment reclassifies existing compensation rather than increasing total compensation.

Conclusion

Staff recommends that the Board authorize the President of the Board to execute the First Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and Kevin Taylor dated September 28, 2026.

Attachments

1. First Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and Kevin Taylor dated September 28, 2026.
2. Original Agreement

Strategic Plan Reference

Strategic Plan Goal #6: Develop Exceptional Employees

FIRST AMENDMENT TO FIRE CHIEF EMPLOYMENT AGREEMENT

THIS FIRST AMENDMENT TO FIRE CHIEF EMPLOYMENT AGREEMENT ("First Amendment") is made and entered into in the County of Santa Barbara, State of California, this the ____ day of September, 2026, by and between the Montecito Fire Protection District ("District") and Kevin Taylor ("Taylor") and amends the Fire Chief Employment Agreement entered into on June 24, 2019 ("Agreement") to clarify and correct certain pay practices.

WHEREAS, District and Taylor have been made aware of an error in the categorization of past wages from approximately June 2019 through March 2023; and

WHEREAS, District and Taylor both desire to amend the Agreement to correct this error to match the Parties' intent.

NOW, THEREFORE, District and Taylor hereby agree to amend the Agreement as follows:

1. Section VI of the Agreement, SALARY, is amended to read as follows:

"District agrees to pay Taylor \$28,163.00 per month as base salary beginning July 1, 2019 through June 30, 2020.

Effective July 1, 2020 through June 30, 2021, District agrees to pay Taylor \$29,571.50 per month as base salary.

Effective July 1, 2021 through June 30, 2022, District agrees to pay Taylor \$31,049.50 per month as base salary.

Effective July 1, 2022 through March 31, 2023, District agrees to pay Taylor \$32,136.00 per month as base salary."

2. Section VII of the Agreement, LONGEVITY INCENTIVE, is amended to read as follows:

"Taylor shall not be eligible for any longevity pay during his employment as a Fire Chief."

3. This Agreement does not change the amount of compensation previously paid to Taylor during his employment, but merely changes the categorization of the payments.
4. Except as amended by this First Amendment, the entire Agreement shall remain in full force and effect.
5. The Parties desire to fully and finally resolve any and all disputes, grievances, controversies, claims, and actions arising out of or related to Mr. Taylor's work at the District.

I ACCORDINGLY, IN CONSIDERATION FOR THE PROMISES CONTAINED IN THIS AGREEMENT, THE PARTIES AGREE AS FOLLOWS:

A. In consideration for Mr. Taylor's agreements and releases set forth herein, including Mr. Taylor's waiver and release of claims and agreement not to seek additional compensation, the District agrees to modify the longevity and base pay as described above. Mr. Taylor waives any and all additional compensation related to the change.

B. Mr. Taylor is encouraged to consult with a tax advisor or attorney to independently determine any federal, state or local tax consequences of this Agreement as no opinion on any tax matter is expressed herein. Mr. Taylor agrees to hold the District harmless and indemnify and defend the District for any tax liability as a result of the Agreement being subject to taxation.

C. Except as set forth in this Agreement, Mr. Taylor understands that this Agreement extends to all grievances, disputes, or claims of every nature and kind, known or unknown, suspected or unsuspected, past or present, arising from or attributable to the above-referenced modifications.

D. The Parties further state that they have carefully read this Agreement, that they have had the opportunity to have the Agreement fully explained to them by their counsel, that they fully understand the Agreement's final and binding effect, that the only promises made to them to sign this Agreement are those stated above, and that they are signing the Agreement voluntarily.

E. Each Party shall be responsible for their own costs and attorneys' fees.

F. Upon execution of this Agreement, Mr. Taylor, on behalf of himself, heirs, representatives, successors, and assigns, hereby irrevocably and unconditionally waives, releases and discharges the District and its elected officials, departments, agents, officers, current or former employees, representatives, attorneys, affiliates, insurers, successors and assigns, and all persons acting by, through, under or in concert with them, past or present and each and all of them, from any and all charges, complaints, lawsuits, claims, liabilities, claims for relief and expenses (including attorneys' fees and costs) including, but not limited to, reimbursing or indemnifying Mr. Taylor for lost retirement benefits or any other damages he may have or will suffer as a result of, or in any way related to, the above-referenced modification. Nothing in this Agreement prevents Mr. Taylor from discussing or disclosing information about unlawful acts in the workplace, such as harassment or discrimination or any other conduct that Mr. Taylor has reason to believe is unlawful. However, Mr. Taylor waives all financial relief from any such claims by way of this Agreement.

G. Mr. Taylor is hereby notified that he has a right to consult with an attorney prior to executing this Agreement, and that Mr. Taylor has at least five (5) days in which to do so. Mr. Taylor may execute this Agreement prior to the expiration of this five-day period if he wishes to do so. The Parties affirm that, prior to execution of this Agreement, they have consulted with their respective legal counsel/representatives concerning the terms and conditions set forth herein, and that they understand the advice provided to them

H. This Agreement shall be interpreted under the laws of the State of California. Any action concerning this Agreement shall be venued in the Superior Court of California for

Santa Barbara County or the United States District Court for the Central District of California for federal claims.

I. Each Party has had the right to be represented by counsel of its choosing during the negotiation and execution of this Agreement.

J. Each Party hereby acknowledges that except as set forth in this Agreement, no representations or promises of any kind or character have been made by the other or anyone else to induce the execution of this Agreement.

K. This Agreement constitutes the entire agreement between the Parties and cannot be modified or otherwise changed except by a writing executed by a duly authorized agent of Mr. Taylor, on the one hand, and the District, on the other hand.

L. Should any provisions of this Agreement be declared or determined by any court to be illegal or invalid, the validity of the remaining parts, terms or provisions shall not be affected thereby and said illegal or invalid part, term or provision shall be deemed not to be a part of this Agreement.

This Agreement may be executed in counterparts, by facsimile or otherwise, each of which shall be deemed an original.

**MONTECITO FIRE
PROTECTION DISTRICT**

KEVIN TAYLOR

Sylvia Easton, Board President

Kevin Taylor

FIRE CHIEF EMPLOYMENT AGREEMENT

THIS FIRE CHIEF EMPLOYMENT AGREEMENT ("Agreement") is made and entered into in the County of Santa Barbara, State of California this 24th day of June, 2019, by and between the Montecito Fire Protection District ("District") and Kevin Taylor ("Taylor").

WHEREAS, District desires to enter into this Agreement with Taylor to establish the terms and condition of Taylor's employment as Fire Chief for the District; and

WHEREAS, Taylor desires to enter in this Agreement and represents that Taylor has the qualifications and experience necessary to perform the duties of Fire Chief for the District.

NOW, THEREFORE, District and Taylor hereby agree as follows:

I. DUTIES

The District hereby agrees to employ Taylor as District's Fire Chief and Taylor agrees to perform the functions and duties of the position of Fire Chief and to perform such other legally permissible and proper duties and functions as the District may from time to time assign. The District recognizes the Fire Chief's position as a safety position for purposes of employment and retirement.

II TERM OF AGREEMENT

The initial term of this Agreement shall be from July 1, 2019, through June 30, 2024. Effective July 1, 2024, this Agreement may be extended upon the written agreement of District and Taylor.

III. HOURS OF WORK

Subject to Taylor's inability to work due to sickness, injury, noticed periods of vacation, holiday or executive leave, at all times during the term of this Agreement or any extension thereof, Taylor will arrange to be available to perform the duties of the Fire Chief during the regular business hours of the District, and also at such other times as the District may from time to time reasonably request. It is understood and agreed that Taylor shall not be entitled to any compensation other than that provided for in this Agreement for services which may be rendered by him outside of the District's regular business hours or on Saturdays, Sundays, or holidays.

IV. ANNUAL EVALUATION

The District shall review and evaluate the performance of Taylor during the month of June during the term of this Agreement or any extension thereof. The review and evaluation shall be in accordance with specific criteria developed jointly by the District and Taylor.

V. TERMINATION OF AGREEMENT

A. Termination for Convenience:

1. District may terminate this Agreement at any time for convenience upon thirty days written notice to Taylor. During the notice period, at District's discretion, Taylor may be placed on paid administrative leave. Upon termination of the Agreement pursuant to this provision, Taylor shall be paid the lesser of the remaining unexpired term of the Agreement or six months of his then current salary as severance consistent with the requirement of Government Code sections 53260 et seq.

2. Taylor may terminate this Agreement at any time for convenience upon 30 days written notice to District. Upon terminating this Agreement pursuant to this provision, Taylor will be entitled to receive all accrued salary and vacation accrued to which Taylor is entitled pursuant to this Agreement as of the date of termination.

3. Termination for convenience shall be determined by a four fifths vote of the District's Board.

B. Termination for Cause:

1. The District may terminate this Agreement for cause upon the occurrence of any of the following:

(i) Taylor's conviction of a crime involving an abuse of office.

(ii) Taylor's conviction of a felony.

(iii) Taylor's material breach of this Agreement.

(iv) Taylor's gross negligence or willful failure to carry out the duties of District Fire Chief.

2. At District's discretion, Taylor may be placed on paid administrative leave pending any District investigation.

3. Any salary provided to Taylor and any defense costs incurred by the District on behalf of Taylor shall be fully reimbursed to the District by Taylor in the event of the following:

(a) Taylor is convicted of a crime involving an abuse of his office.

(b) For purposes of this section, "abuse of office" shall mean as follows:

(i) An abuse of public authority, including, but not limited to, waste, fraud, and violation of the law under color of authority.

(ii) A crime against public justice, including, but not limited to, a crime described in Title 5 (commencing with Section 67), Title 6 (commencing with Section 85), or Title 7 (commencing with Section 92) of Part 1 of the Penal Code.

4. Upon termination for cause, Taylor will not be entitled to receive any compensation or benefits under this Agreement except for accrued salary and vacation that Taylor is entitled pursuant to this Agreement as of the date of the termination for cause.

5. Termination for cause under this Agreement shall require only a majority vote of the Board.

VI. SALARY

A. District agrees to pay Taylor \$22,712 per month as base salary beginning July 1, 2019, through June 30, 2020.

B. Beginning July 1, 2020, and every July 1, during the term of this Agreement, Taylor's base salary shall be increased by the same percentage increase provided by the District to the District's Firefighters Association.

C. The District shall provide Taylor with payment for overhead assignments and assistance for hire in other jurisdictions as provided to Staff employees in the MOU between the District and the Staff.

VII. LONGEVITY INCENTIVE

The District shall provide Taylor with longevity incentive pay as is provided to all regular employees in the MOU between the District and the Staff. Taylor's date of hire for the sole purpose of calculating longevity incentive pay shall be January 3, 1993.

VIII. RETIREMENT

The District shall provide Taylor with retirement benefits as are provided to all safety employees in the MOU between the District and the Staff.

IX. DEFERRED COMPENSATION

The District shall provide Taylor with a deferred compensation contribution in the amount provided to all regular employees in the MOU between the District and the Staff.

X. RETIREMENT NOTICE

Taylor agrees to provide the District with written notice of his intent to retire from District service at least 180 days prior to the date of his intended retirement.

XI. HEALTH INSURANCE

The District shall provide Taylor with such health insurance benefits as are provided to all regular employees in the Memorandum of Understanding and any amendment thereto ("MOU") between the District and the Members of Staff ("Staff").

XII. LIFE INSURANCE

The District shall provide Taylor with the same life insurance benefits as are provided to all regular employees in the MOU between the District and the Staff.

XIII. PHYSICAL EXAMINATIONS

Taylor will submit to an annual physical examination at the District's request and expense.

XIV. HOLIDAYS

The District observes the following paid holidays:

New Year's Day	Columbus Day
Martin Luther King's Birthday	Veteran's Day
President's Day	Thanksgiving Day
Memorial Day	Christmas Day
Independence Day	Two Floating Holiday Per Year
Labor Day	

If the above holidays fall on Saturday, the preceding Friday will be a holiday. If any of the above holidays fall on Sunday, the succeeding Monday will be a holiday.

XV. VACATION

The District shall provide Taylor with vacation benefits consistent with the vacation benefits provided to the District's Chief Officers in the MOU between the District and the Staff.

XVI. SICK LEAVE

The District shall provide Taylor with sick leave as are provided to all regular employees in the MOU the District and the Staff.

XVII. UNIFORM ALLOWANCE

Taylor will be provided with a \$1,000 per year uniform allowance for the replacement, maintenance, and repair of required District uniforms.

XVIII. CONTINUING EDUCATION AND PROFESSIONAL ASSOCIATIONS

The District recognizes the need for and encourages Taylor to participate in continuing education classes relevant to the fire industry and to associate himself with industry-related professional organizations. To that end, the District authorizes Taylor to maintain membership in such professional organizations at District's expense and to participate in the educational seminars and meetings of said organizations, both inside and outside the District, to the extent that the District may authorize and approve such expenditures in its annual budget.

XIX. DISTRICT VEHICLE

District agrees to provide Taylor with a District vehicle for fulfilling District duties and for use off duty to assure availability for emergency response.

XX. EXECUTIVE LEAVE

Taylor shall be entitled to executive leave of up to 5 days per year. Said leave shall be taken in the calendar year granted as time off and may not be carried over to any succeeding year. No compensation shall be paid for executive leave that remains unused at the end of any calendar year and any unused executive leave shall terminate at the end of the calendar year during which it was provided.

XXI. MILITARY, FAMILY CARE AND MEDICAL, BEREAVEMENT AND CATASTROPHIC LEAVE POLICIES

The District shall provide Taylor with Military Leave, Family Care and Medical Leave, Bereavement Leave and Catastrophic Leave as is provided to all regular employees in the MOU between the District and the Staff

XXII. RESIDENCE REQUIREMENT

The District and Taylor acknowledge that in cases of emergency Taylor may be required to respond to the District within a limited period of time. The District and Taylor further acknowledge that such emergencies may occur during non-regular business hours. To insure that Taylor will be able to reasonably respond to such emergencies, the District requires that Taylor reside at a location that is within 30 minutes of the District's jurisdiction.

XXIII. PHYSICAL FITNESS

The District recognizes the position of Fire Chief as a safety position and expects the Fire Chief to be capable of taking command and engaging in fire ground activities if necessary. Accordingly, the District permits Taylor to exercise on duty when time and schedule permits. The exercise period shall not interfere with Taylor's duties and responsibilities and will be foregone if such duties exist.

XXIV. INDEMNIFICATION

The District shall indemnify, defend, and hold Taylor harmless against any and all claims, demands, actions, suits, expenses and losses, including reasonable attorney's fees, arising out of any act or omission of Taylor arising out of the performance of his duties as Fire Chief, except as may result from the gross negligence or willful misconduct of Taylor ("Covered Claim"). The parties agree that this paragraph is to be construed consistent with Government Code section 825. In the event of any such Covered Claim, Taylor shall promptly, but no later than 30 days after receiving notice that such a claim may be made, notify the District that such a Covered Claim has been or may be asserted against him. The District may, at the District's option: either provide for legal representation of Taylor through counsel of its choice or may choose to reimburse Taylor for legal fees and costs incurred as a result of any Covered Claim. Reimbursement for Covered Claims will be paid as they are incurred so Taylor is protected from undue financial hardship. In the event that the District elects to provide legal representation in an action which is not a Covered Claim, the District will do so at District's expense.

XXV. SEVERABILITY

It is the intention of the parties that this Agreement be fully enforceable and that its provisions be enforced to the extent permissible by law. If any provision of this Agreement is held to be invalid or unenforceable for any reason, the remainder of this Agreement shall remain in full force and effect and the remainder of this Agreement shall be construed to the fullest extent possible to give effect to its provisions.

XXVI. ENTIRE AGREEMENT

This Agreement represents the entire agreement between the parties on this subject matter and supersedes all prior understandings and agreements between them. It may only be modified by them by a writing signed by Taylor and by an authorized representative of the District.

XXVII. INDEPENDENT ADVICE

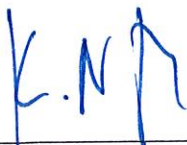
Each of the parties hereto has participated in the preparation of this Agreement, and each has had the opportunity to discuss this Agreement with counsel of their choice, and each agrees to and executes this Agreement based upon such independent advice.

IN WITNESS WHEREOF, the parties have read and understand, and thereby execute this Agreement on this 24th day of June, 2019.

**MONTECITO FIRE
PROTECTION DISTRICT**


Sylvia Easton, Board President

KEVIN TAYLOR


Kevin Taylor

Agenda Item #9



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: Second Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and David Neels

Summary

Following a recent CalPERS longevity pay audit, CalPERS reviewed a previous Fire Chief employment agreement and concluded that the longevity pay reported was not reportable compensation because the eligibility term was not available to other similarly situated employees in the group or class.

The Second Amendment removes the longevity pay provision and reclassifies the equivalent compensation as base pay to comply with CalPERS audit guidance.

Discussion

The proposed amendment reflects revisions requested by CalPERS and incorporates the corresponding compensation amount into the Fire Chief's base pay. The amendment also references Mr. Neels's original full-time firefighter hire date, which was used in the prior agreement for longevity pay purposes.

Staff and Mr. Neels are in agreement with the proposed language. Following approval, staff will ensure the amended base pay is reflected in the District's applicable pay schedules and reported consistent with CalPERS requirements.

There is no additional fiscal impact because the amendment reclassifies existing compensation rather than increasing total compensation.

Conclusion

Staff recommends that the Board authorize the President of the Board to execute the Second Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and David Neels dated September 28, 2026.

Attachments

1. Second Amendment to the Fire Chief Employment Agreement between the Montecito Fire Protection District and David Neels dated September 28, 2026.
2. Original Agreement and First Amendment

Strategic Plan Reference

Strategic Plan Goal #6: Develop Exceptional Employees

SECOND AMENDMENT TO FIRE CHIEF EMPLOYMENT AGREEMENT

THIS SECOND AMENDMENT TO FIRE CHIEF EMPLOYMENT AGREEMENT (“Second Amendment”) is made and entered into this the 28th day of September, 2026, by and between the Montecito Fire Protection District (“District”) and David Neels (“Neels”) and amends the Fire Chief Employment Agreement entered into on March 27, 2023 (“Agreement”), previously amended on March 22, 2024, to clarify and correct certain pay practices.

WHEREAS, District and Neels have been made aware of an error in the categorization of past wages from approximately March 2023 through March 2026; and

WHEREAS, District and Neels both desire to amend the Agreement to correct this error to match the Parties’ intent.

NOW, THEREFORE, District and Neels hereby agree to amend the Agreement as follows:

1. Section VI of the Agreement, SALARY, is amended to read as follows:

“District agrees to pay Neels \$32,136.00 per month as base salary beginning April 1, 2023 through December 31, 2023.

Effective January 1, 2024 through December 31, 2024, District agrees to pay Neels \$33,099.50 per month as base salary.

Effective January 1, 2025 through December 31, 2025, District agrees to pay Neels \$34,092.50 per month as base salary.

Effective January 1, 2026 through March 30, 2026, District agrees to pay Neels \$34,774.50 per month as base salary.”

2. Section VII of the Agreement, LONGEVITY INCENTIVE, is amended to read as follows:

“Neels shall not be eligible for any longevity pay during his employment as a Fire Chief.”

3. This Agreement does not change the amount of compensation previously paid to Neels during his employment, but merely changes the categorization of the payments.
4. Except as amended by this Second Amendment, the entire Agreement shall remain in full force and effect.
5. The Parties desire to fully and finally resolve any and all disputes, grievances, controversies, claims, and actions arising out of or related to Mr. Neels’s work at the District.

ACCORDINGLY, IN CONSIDERATION FOR THE PROMISES CONTAINED IN THIS AGREEMENT, THE PARTIES AGREE AS FOLLOWS:

A. In consideration for Mr. Neels's agreements and releases set forth herein, including Mr. Neels's waiver and release of claims and agreement not to seek additional compensation, the District agrees to modify the longevity and base pay as described above. Mr. Neels waives any and all additional compensation related to the change.

B. Mr. Neels is encouraged to consult with a tax advisor or attorney to independently determine any federal, state or local tax consequences of this Agreement as no opinion on any tax matter is expressed herein. Mr. Neels agrees to hold the District harmless and indemnify and defend the District for any tax liability as a result of the Agreement being subject to taxation.

C. Except as set forth in this Agreement, Mr. Neels understands that this Agreement extends to all grievances, disputes, or claims of every nature and kind, known or unknown, suspected or unsuspected, past or present, arising from or attributable to the above-referenced modifications.

D. The Parties further state that they have carefully read this Agreement, that they have had the opportunity to have the Agreement fully explained to them by their counsel, that they fully understand the Agreement's final and binding effect, that the only promises made to them to sign this Agreement are those stated above, and that they are signing the Agreement voluntarily.

E. Each Party shall be responsible for their own costs and attorneys' fees.

F. Upon execution of this Agreement, Mr. Neels, on behalf of himself, heirs, representatives, successors, and assigns, hereby irrevocably and unconditionally waives, releases and discharges the District and its elected officials, departments, agents, officers, current or former employees, representatives, attorneys, affiliates, insurers, successors and assigns, and all persons acting by, through, under or in concert with them, past or present and each and all of them, from any and all charges, complaints, lawsuits, claims, liabilities, claims for relief and expenses (including attorneys' fees and costs) including, but not limited to, reimbursing or indemnifying Mr. Neels for lost retirement benefits or any other damages he may have or will suffer as a result of, or in any way related to, the above-referenced modification. Nothing in this Agreement prevents Mr. Neels from discussing or disclosing information about unlawful acts in the workplace, such as harassment or discrimination or any other conduct that Mr. Neels has reason to believe is unlawful. However, Mr. Neels waives all financial relief from any such claims by way of this Agreement.

G. Mr. Neels is hereby notified that he has a right to consult with an attorney prior to executing this Agreement, and that Mr. Neels has at least five (5) days in which to do so. Mr. Neels may execute this Agreement prior to the expiration of this five-day period if he wishes to do so. The Parties affirm that, prior to execution of this Agreement, they have consulted with their respective legal counsel/representatives concerning the terms and conditions set forth herein, and that they understand the advice provided to them

H. This Agreement shall be interpreted under the laws of the State of California. Any action concerning this Agreement shall be venued in the Superior Court of California for Santa Barbara County or the United States District Court for the Central District of California for

federal claims.

I. Each Party has had the right to be represented by counsel of its choosing during the negotiation and execution of this Agreement.

J. Each Party hereby acknowledges that except as set forth in this Agreement, no representations or promises of any kind or character have been made by the other or anyone else to induce the execution of this Agreement.

K. This Agreement constitutes the entire agreement between the Parties and cannot be modified or otherwise changed except by a writing executed by a duly authorized agent of Mr. Neels, on the one hand, and the District, on the other hand.

L. Should any provisions of this Agreement be declared or determined by any court to be illegal or invalid, the validity of the remaining parts, terms or provisions shall not be affected thereby and said illegal or invalid part, term or provision shall be deemed not to be a part of this Agreement.

This Agreement may be executed in counterparts, by facsimile or otherwise, each of which shall be deemed an original.

**MONTECITO FIRE
PROTECTION DISTRICT**

DAVID NEELS

Sylvia Easton, Board President

David Neels

FIRE CHIEF EMPLOYMENT AGREEMENT

THIS FIRE CHIEF EMPLOYMENT AGREEMENT ("Agreement") is made and entered into in the County of Santa Barbara, State of California this 27 day of March, 2023, by and between the Montecito Fire Protection District ("District") and David Neels ("Neels").

WHEREAS, District desires to enter into this Agreement with Neels to establish the terms and condition of Neels's employment as Fire Chief for the District; and

WHEREAS, Neels desires to enter in this Agreement and represents that Neels has the qualifications and experience necessary to perform the duties of Fire Chief for the District.

NOW, THEREFORE, District and Neels hereby agree as follows:

I. DUTIES

The District hereby agrees to employ Neels as District's Fire Chief and Neels agrees to perform the functions and duties of the position of Fire Chief and to perform such other legally permissible and proper duties and functions as the District may from time to time assign. The District recognizes the Fire Chief's position as a safety position for purposes of employment and retirement.

II TERM OF AGREEMENT

The initial term of this Agreement shall be from April 1, 2023, through March 31, 2028. Effective March 31, 2028, this Agreement may be extended upon the written agreement of District and Neels.

III. HOURS OF WORK

Subject to Neels's inability to work due to sickness, injury, noticed periods of vacation, holiday or executive leave, at all times during the term of this Agreement or any extension thereof, Neels will arrange to be available to perform the duties of the Fire Chief during the regular business hours of the District, and also at such other times as the District may from time to time reasonably request. It is understood and agreed that Neels shall not be entitled to any compensation other than that provided for in this Agreement for services which may be rendered by him outside of the District's regular business hours or on Saturdays, Sundays, or holidays.

IV. ANNUAL EVALUATION

The District shall review and evaluate the performance of Neels during the month of June during the term of this Agreement or any extension thereof. The review and evaluation shall be in accordance with specific criteria developed jointly by the District and Neels.

V. TERMINATION OF AGREEMENT

A. Termination for Convenience:

1. District may terminate this Agreement at any time for convenience upon thirty days written notice to Neels. During the notice period, at District's discretion, Neels may be placed on paid administrative leave. Upon termination of the Agreement pursuant to this provision, Neels shall be paid the lesser of the remaining unexpired term of the Agreement or six months of his then current salary as severance consistent with the requirement of Government Code sections 53260 et seq.

2. Neels may terminate this Agreement at any time for convenience upon 30 days written notice to District. Upon terminating this Agreement pursuant to this provision, Neels will be entitled to receive all accrued salary and vacation accrued to which Neels is entitled pursuant to this Agreement as of the date of termination.

3. Termination for convenience shall be determined by a four-fifths vote of the District's Board.

B. Termination for Cause:

1. The District may terminate this Agreement for cause upon the occurrence of any of the following:

- (i) Neels's conviction of a crime involving an abuse of office.
- (ii) Neels's conviction of a felony.
- (iii) Neels's material breach of this Agreement.
- (iv) Neels's gross negligence or willful failure to carry out the duties of District Fire Chief.

2. At District's discretion, Neels may be placed on paid administrative leave pending any District investigation.

3. Any salary provided to Neels and any defense costs incurred by the District on behalf of Neels shall be fully reimbursed to the District by Neels in the event of the following:

- (a) Neels is convicted of a crime involving an abuse of his office.
- (b) For purposes of this section, "abuse of office" shall mean as follows:

(i) An abuse of public authority, including, but not limited to, waste, fraud, and violation of the law under color of authority.

(ii) A crime against public justice, including, but not limited to, a crime described in Title 5 (commencing with Section 67), Title 6 (commencing with Section 85), or Title 7 (commencing with Section 92) of Part 1 of the Penal Code.

4. Upon termination for cause, Neels will not be entitled to receive any compensation or benefits under this Agreement except for accrued salary and vacation that Neels is entitled pursuant to this Agreement as of the date of the termination for cause.

5. Termination for cause under this Agreement shall require only a majority vote of the Board.

VI. SALARY

A. District agrees to pay Neels \$25,916 per month as base salary beginning April 1, 2023, through March 31, 2028.

B. Beginning July 1, 2023, and every July 1, during the term of this Agreement, Neels's base salary shall be increased by the same percentage increase provided by the District in the MOU between the District and the Staff.

C. The District shall provide Neels with payment for overhead assignments and assistance for hire in other jurisdictions as provided to Staff employees in the MOU between the District and the Staff.

VII. LONGEVITY INCENTIVE

The District shall provide Neels with longevity incentive pay as is provided to all regular employees in the MOU between the District and the Staff. Neels's date of hire for the sole purpose of calculating longevity incentive pay shall be August 10, 1998.

VIII. RETIREMENT

The District shall provide Neels with retirement benefits as are provided to all safety employees in the MOU between the District and the Staff.

IX. DEFERRED COMPENSATION

The District shall provide Neels with a deferred compensation contribution in the amount provided to all regular employees in the MOU between the District and the Staff.

X. RETIREMENT NOTICE

Neels agrees to provide the District with written notice of his intent to retire from District service at least 180 days prior to the date of his intended retirement.

XI. HEALTH INSURANCE

The District shall provide Neels with such health insurance benefits as are provided to all regular employees in the Memorandum of Understanding and any amendment thereto ("MOU") between the District and the Members of Staff ("Staff").

XII. LIFE INSURANCE

The District shall provide Neels with the same life insurance benefits as are provided to all regular employees in the MOU between the District and the Staff.

XIII. PHYSICAL EXAMINATIONS

Neels will submit to an annual physical examination at the District's request and expense.

XIV. HOLIDAYS

The District observes the following paid holidays:

New Year's Day	Columbus Day
Martin Luther King's Birthday	Veteran's Day
President's Day	Thanksgiving Day
Memorial Day	Christmas Day
Independence Day	Two Floating Holiday Per Year
Labor Day	

If the above holidays fall on Saturday, the preceding Friday will be a holiday. If any of the above holidays fall on Sunday, the succeeding Monday will be a holiday.

XV. VACATION

The District shall provide Neels with vacation benefits consistent with the vacation benefits provided to the District's Chief Officers in the MOU between the District and the Staff.

XVI. SICK LEAVE

The District shall provide Neels with sick leave as are provided to all regular employees in the MOU the District and the Staff.

XVII. UNIFORM ALLOWANCE

Neels will be provided with a uniform allowance for the replacement, maintenance, and repair of required District uniforms in the amount provided in the MOU between the District and the Staff.

XVIII. CONTINUING EDUCATION AND PROFESSIONAL ASSOCIATIONS

The District recognizes the need for and encourages Neels to participate in continuing education classes relevant to the fire industry and to associate himself with industry-related professional organizations. To that end, the District authorizes Neels to maintain membership in such professional organizations at District's expense and to participate in the educational seminars and meetings of said organizations, both inside and outside the District, to the extent that the District may authorize and approve such expenditures in its annual budget.

XIX. DISTRICT VEHICLE

District agrees to provide Neels with a District vehicle for fulfilling District duties and for use off duty to assure availability for emergency response.

XX. EXECUTIVE LEAVE

Neels shall be entitled to executive leave of up to 5 days per year. Said leave shall be taken in the calendar year granted as time off and may not be carried over to any succeeding year. No compensation shall be paid for executive leave that remains unused at the end of any calendar year and any unused executive leave shall terminate at the end of the calendar year during which it was provided.

XXI. FAMILY AND MEDICAL, BEREAVEMENT, MILITARY AND CATASTROPHIC LEAVE POLICIES

The District shall provide Neels with Family and Medical, Bereavement, Military and Catastrophic Leave as is provided to all regular employees in the MOU between the District and the Staff

XXII. RESIDENCE REQUIREMENT

The District and Neels acknowledge that in cases of emergency Neels may be required to respond to the District within a limited period of time. The District and Neels further acknowledge that such emergencies may occur during non-regular business hours. To insure that Neels will be able to reasonably respond to such emergencies, the District requires that Neels reside at a location that is within 30 minutes of the District's jurisdiction.

XXIII. PHYSICAL FITNESS

The District recognizes the position of Fire Chief as a safety position and expects the Fire Chief to be capable of taking command and engaging in fire ground activities if necessary. Accordingly, the District permits Neels to exercise on duty when time and schedule permits. The exercise period shall not interfere with Neels's duties and responsibilities and will be foregone if such duties exist.

XXIV. INDEMNIFICATION

The District shall indemnify, defend, and hold Neels harmless against any and all claims, demands, actions, suits, expenses and losses, including reasonable attorney's fees, arising out of any act or omission of Neels arising out of the performance of his duties as Fire Chief, except as may result from the gross negligence or willful misconduct of Neels ("Covered Claim"). The parties agree that this paragraph is to be construed consistent with Government Code section 825. In the event of any such Covered Claim, Neels shall promptly, but no later than 30 days after receiving notice that such a claim may be made, notify the District that such a Covered Claim has been or may be asserted against him. The District may, at the District's option; either provide for legal representation of Neels through counsel of its choice or may choose to reimburse Neels for legal fees and costs incurred as a result of any Covered Claim. Reimbursement for Covered Claims will be paid as they are incurred so Neels is protected from undue financial hardship. In the event that the District elects to provide legal representation in an action which is not a Covered Claim, the District will do so at District's expense.

XXV. SEVERABILITY

It is the intention of the parties that this Agreement be fully enforceable and that its provisions be enforced to the extent permissible by law. If any provision of this Agreement is held to be invalid or unenforceable for any reason, the remainder of this Agreement shall remain in full force and effect and the remainder of this Agreement shall be construed to the fullest extent possible to give effect to its provisions.

XXVI. ENTIRE AGREEMENT

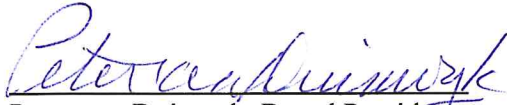
This Agreement represents the entire agreement between the parties on this subject matter and supersedes all prior understandings and agreements between them. It may only be modified by a writing signed by Neels and by an authorized representative of the District.

XXVII. INDEPENDENT ADVICE

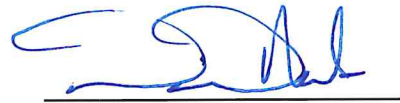
Each of the parties hereto has participated in the preparation of this Agreement, and each has had the opportunity to discuss this Agreement with counsel of their choice, and each agrees to and executes this Agreement based upon such independent advice.

IN WITNESS WHEREOF, the parties have read and understand, and thereby execute this Agreement on this 27 day of March, 2023.

**MONTECITO FIRE
PROTECTION DISTRICT**


Peter van Duinwyk, Board President

DAVID NEELS


David Neels

FIRST AMENDMENT TO
FIRE CHIEF EMPLOYMENT AGREEMENT

THIS FIRST AMENDMENT TO FIRE CHIEF EMPLOYMENT AGREEMENT ("First Amendment") is made and entered into in the County of Santa Barbara, State of California this 22nd day of March, 2024, by and between the Montecito Fire Protection District ("District") and David Neels ("Neels") and amends the Fire Chief Employment Agreement entered into on March 27, 2023 ("Agreement").

WHEREAS, District has appointed Neels to serve as the Fire Chief; and

WHEREAS, District and Neels desire to amend the Agreement.

NOW, THEREFORE, the District and Neels hereby agree to amend the Agreement as follows:

1. Section VI (B) of the Agreement, SALARY is amended to read as follows:

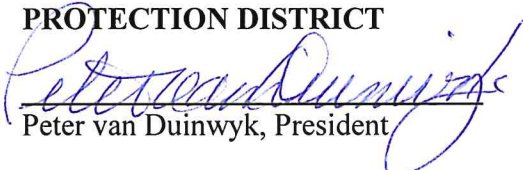
"Effective January 1, 2024, and every January 1, during the term of this Agreement, Neels' base salary shall be increased by the same percentage increase provided by the District in the MOU between the District and the Staff."

2. Section XXVIII. INCENTIVE PAY is added to the Agreement to read as follows:

"The District shall provide Neels with incentive pay as is provided to all eligible employees in the MOU between the District and the Staff."

3. Except as amended by this First Amendment, the entire Agreement shall remain in full force and effect.

**MONTECITO FIRE
PROTECTION DISTRICT**


Peter van Duinwyk, President

DAVID NEELS


David Neels

Agenda

Item #10



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager
Date: September 28, 2026
Topic: Approve Revised Publicly Available Pay Schedules

Summary

The publicly available pay schedules effective from July 1, 2019 through April 1, 2026 require revision to reflect amendments to the employment agreements of two former Fire Chiefs resulting from the CalPERS Longevity Audit. Approval of the revised pay schedules will align the schedules with the amended Fire Chief Agreements and applicable CalPERS reporting requirements.

Discussion

A recent CalPERS audit reviewed the longevity compensation provided to two former Fire Chiefs under their respective employment agreements. CalPERS determined that the longevity compensation was not reportable because eligibility had been calculated from the beginning of each Chief's public firefighting career rather than from the date each Chief began employment with the Montecito Fire Protection District.

In response to the audit finding, the District amended both Fire Chief Agreements to remove longevity eligibility and incorporate the applicable longevity compensation into base pay. Because the publicly available pay schedules must reflect the compensation authorized by those agreements, the schedules effective from July 1, 2019 through April 1, 2026 must also be revised. Board adoption of the revised schedules will make the schedules consistent with the amended Fire Chief Agreements and bring the District into compliance with the CalPERS audit determination.

Conclusion

Staff recommends that the Board approve the revised publicly available pay schedules effective from July 1, 2019 through April 1, 2026. Adoption will ensure that the schedules accurately reflect the amended Fire Chief Agreements and comply with CalPERS reporting requirements.

Attachments

1. Publicly Available Pay Schedule, Effective July 1, 2019
2. Publicly Available Pay Schedule, Effective July 1, 2020
3. Publicly Available Pay Schedule, Effective July 1, 2021
4. Publicly Available Pay Schedule, Effective July 1, 2022
5. Publicly Available Pay Schedule, Effective January 1, 2024
6. Publicly Available Pay Schedule, Effective January 1, 2025
7. Publicly Available Pay Schedule, Effective January 1, 2026
8. Publicly Available Pay Schedule, Effective April 1, 2026

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective July 1, 2019

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 (36 mo.)
Fire Chief	28,163				
Division Chief of Operations	18,041	20,346			
Battalion Chief/Fire Marshal	16,451	18,247			
Battalion Chief	14,956	16,587			
Captain/Asst. Fire Marshal	13,632	14,281			
Captain	12,125	12,981			
Wildland Specialist	11,844	12,402			
Engineer/Inspector	11,844	12,402			
Engineer	10,541	11,278			
Firefighter/Paramedic	8,551	9,396	10,244	11,178	
Firefighter	7,699	8,454	9,224	10,062	
Dispatcher	8,018	8,343	8,575		
Communications Coordinator	11,416	11,988	12,585		
Accountant	10,480	11,009	11,561	12,142	12,749
Administrative Assistant	9,890	10,388	10,904	11,451	12,027
Mechanic	8,486	9,233	9,984		

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

Dispatch Cadre Members: Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 503.10 per month

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective July 1, 2020

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 (36 mo.)
Fire Chief	29,571.50				
Division Chief of Operations	18,943	21,363			
Battalion Chief/Fire Marshal	17,274	19,159			
Battalion Chief	15,704	17,416			
Captain/Asst. Fire Marshal	14,314	14,995			
Captain	12,731	13,630			
Wildland Specialist	12,436	13,022			
Engineer/Inspector	12,436	13,022			
Engineer	11,068	11,842			
Firefighter/Paramedic	8,979	9,866	10,756	11,737	
Firefighter	8,084	8,877	9,685	10,565	
Dispatcher	8,419	8,760	9,004		
Accountant	11,004	11,559	12,139	12,749	13,386
Administrative Assistant	10,385	10,907	11,449	12,024	12,628
Mechanic	8,910	9,695	10,483		

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

Dispatch Cadre Members: Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 528.25 per month

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective July 1, 2021

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 (36 mo.)
Fire Chief	31,049.50				
Division Chief - Operations	19,890	22,431			
Battalion Chief/Fire Marshal	18,138	20,117			
Battalion Chief	16,489	18,287			
Captain/Asst. Fire Marshal	15,030	15,745			
Captain	13,368	14,312			
Wildland Specialist	13,058	13,673			
Engineer/Inspector	13,058	13,673			
Engineer	11,621	12,434			
Firefighter/Paramedic	9,428	10,359	11,294	12,324	
Firefighter	8,488	9,321	10,169	11,093	
Dispatcher	8,840	9,198	9,454		
Accountant	11,554	12,137	12,746	13,386	14,055
Administrative Assistant	10,904	11,452	12,021	12,625	13,259
Public Information Officer	10,904	11,452	12,021	12,625	13,259
Mechanic	9,356	10,180	11,007		

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

Dispatch Cadre Members: Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 554.65 per month

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective July 1, 2022

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 (36 mo.)
Fire Chief	32,136				
Division Chief - Operations	20,586	23,216			
Battalion Chief/Fire Marshal	18,773	20,821			
Battalion Chief	17,066	18,927			
Captain/Asst. Fire Marshal	15,556	16,296			
Captain	13,836	14,813			
Wildland Specialist	13,515	14,152			
Engineer/Inspector	13,515	14,152			
Engineer	12,028	12,869			
Firefighter/Paramedic	9,758	10,722	11,689	12,755	
Firefighter	8,785	9,647	10,525	11,481	
Dispatcher	9,149	9,520	9,785		
Mechanic	9,683	10,536	11,392		
Accountant	11,958	12,562	13,192	13,855	14,547
Administrative Assistant	11,286	11,853	12,442	13,067	13,723
Public Information Officer	11,286	11,853	12,442	13,067	13,723

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

Dispatch Cadre Members: Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 574.05 per month

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective January 1, 2024 to December 31, 2024

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 36 mo.
Fire Chief	33,099.50				
Division Chief - Operations	21,204	23,912			
Battalion Chief/Fire Marshal	19,336	21,446			
Battalion Chief	17,578	19,495			
Captain/Asst. Fire Marshal	16,023	16,785			
Captain	14,251	15,257			
Wildland Specialist	13,920	14,577			
Engineer/Inspector	13,920	14,577			
Engineer	12,389	13,255			
Firefighter/Paramedic	10,051	11,044	12,040	13,138	
Firefighter	9,049	9,936	10,841	11,825	
Dispatcher	9,423	9,806	10,079		
Mechanic	9,973	10,852	11,734		
Accountant	12,317	12,939	13,588	14,271	14,983
Administrative Assistant	11,625	12,209	12,815	13,459	14,135
Public Information Officer	11,625	12,209	12,815	13,459	14,135

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

Dispatch Cadre Members: Special compensation pay of 5% of top step of the Firefighter classification base salary. Current incentive rate is \$591.25 per month.

State Fire Marshal Company Officer Incentive: Special compensation pay of 1.5% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$177.38 per month.

State Fire Marshal Chief Officer Incentive: Special compensation pay of 1.5% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$177.38 per month.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective January 1, 2024 to December 31, 2024

Automotive Service Excellence Truck Technician Incentive: Special compensation pay of 1.5% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$177.38 per month.

Emergency Medical Dispatcher Incentive: Special compensation pay of 1.5% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$177.38 per month.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

Approved February 26, 2024; Revised September 28, 2026

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective January 1, 2025 to December 31, 2025

MONTHLY PAY RATES:

Rank/Title	Monthly Step 1 (Start)	Monthly Step 2 (6 mo.)	Monthly Step 3 (12 mo.)	Monthly Step 4 (24 mo.)	Monthly Step 5 36 mo.
Fire Chief	34,092.50				
Division Chief - Operations	21,840	24,629			
Battalion Chief/Fire Marshal	19,916	22,089			
Battalion Chief	18,105	20,080			
Captain/Asst. Fire Marshal	16,504	17,289			
Captain	14,679	15,715			
Wildland Specialist	14,338	15,014			
Engineer/Inspector	14,338	15,014			
Engineer	12,761	13,653			
Firefighter/Paramedic	10,353	11,375	12,401	13,532	
Firefighter	9,320	10,234	11,166	12,180	
Dispatcher	9,706	10,100	10,381		
Mechanic	10,272	11,178	12,086		
Finance and Administrative Manager	13,955	14,660	15,395	16,169	16,975
Administrative Assistant	11,974	12,575	13,199	13,863	14,559
Public Information Officer	11,974	12,575	13,199	13,863	14,559

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

Dispatch Cadre Members: Special compensation pay of 5% of top step of the Firefighter classification base salary. Current incentive rate is \$609.00 per month.

State Fire Marshal Company Officer Incentive: Special compensation pay of 3% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$365.40 per month.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective January 1, 2025 to December 31, 2025

State Fire Marshal Chief Officer Incentive: Special compensation pay of 3% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$365.40 per month.

Automotive Service Excellence Truck Technician Incentive: Special compensation pay of 2% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$243.60 per month.

Emergency Medical Dispatcher Incentive: Special compensation pay of 2% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$243.60 per month.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.

Approved December 23, 2024, [Revised September 28, 2026](#)

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective January 1, 2026 to March 31, 2026

MONTHLY SALARY BASE RATES:

Rank/Title	Start	6 mo.	12 mo.	24 mo.	36 mo.
Fire Chief	34,774.50				
Division Chief - Operations	22,277	25,122			
Battalion Chief/Fire Marshal	20,314	22,531			
Battalion Chief	18,467	20,482			
Captain/Asst. Fire Marshal	16,834	17,635			
Captain	14,973	16,029			
Wildland Specialist	14,625	15,314			
Engineer/Inspector	14,625	15,314			
Engineer	13,016	13,926			
Firefighter/Paramedic	10,560	11,603	12,649	13,803	
Firefighter	9,506	10,439	11,389	12,424	
Mechanic	10,477	11,402	12,328		
Finance and Administrative Manager	14,234	14,953	15,703	16,492	17,315
Administrative Assistant	12,213	12,827	13,463	14,140	14,850
Public Information Officer	12,213	12,827	13,463	14,140	14,850

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

Years of Service	Rate
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

EMT/AED Certification Incentive: 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

State Fire Marshal Company Officer Incentive: Special compensation pay of 3% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$372.72 per month.

State Fire Marshal Chief Officer Incentive: Special compensation pay of 3% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$372.72 per month.

Automotive Service Excellence Truck Technician Incentive: Special compensation pay of 2% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$248.48 per month.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 10 hours at half-time pay after every 24-day FLSA cycle.

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective April 1, 2026

MONTHLY SALARY BASE RATES:

Rank/Title	Start	6 mo.	12 mo.	24 mo.	36 mo.
Fire Chief	32,251				
Division Chief - Operations	22,277	25,122			
Battalion Chief/Fire Marshal	20,314	22,531			
Battalion Chief	18,467	20,482			
Captain/Asst. Fire Marshal	16,834	17,635			
Captain	14,973	16,029			
Wildland Specialist	14,625	15,314			
Engineer/Inspector	14,625	15,314			
Engineer	13,016	13,926			
Firefighter/Paramedic	10,560	11,603	12,649	13,803	
Firefighter	9,506	10,439	11,389	12,424	
Mechanic	10,477	11,402	12,328		
Finance and Administrative Manager	14,234	14,953	15,703	16,492	17,315
Administrative Assistant	12,213	12,827	13,463	14,140	14,850
Public Information Officer	12,213	12,827	13,463	14,140	14,850

SPECIAL COMPENSATION:

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State Fire Marshal Chief Officer Incentive: Special compensation pay of 3% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$372.72 per month.

Automotive Service Excellence Truck Technician Incentive: Special compensation pay of 2% of top step of the Firefighter classification base salary for eligible employees. Current incentive rate is \$248.48 per month.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 10 hours at half-time pay after every 24-day FLSA cycle.

Agenda

Item #11



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: PulsePoint Presentation

Summary

PulsePoint is a 911-connected public safety application designed to provide communities with timely information about emergency incidents and, most importantly, to alert CPR-trained individuals when sudden cardiac arrest occurs nearby. The application was developed to help shorten the time between cardiac arrest, the initiation of CPR, and the delivery of an automated external defibrillator (AED).

Since its creation, PulsePoint has evolved beyond its original cardiac arrest notification purpose. The platform now provides participating fire and emergency service agencies with a mechanism to share selected emergency incident information with the public, including fire, hazardous conditions, rescue, traffic, flooding, utility, and other emergency-related calls. The specific incident types displayed to the public are determined by the participating agency.

Montecito Fire Protection District implemented PulsePoint in 2014. From its initial implementation through 2023, Montecito's public PulsePoint feed did not include the medical/EMS portion of the application. In 2024, Montecito expanded the types of emergency incidents visible through PulsePoint while continuing to exclude routine EMS/medical incidents. This expansion was intended to provide the community with greater awareness of emergency activity while maintaining limitations on the public display of medical calls.

Discussion

PulsePoint originated from an effort to use modern mobile technology to improve survival from sudden cardiac arrest. Development of the application began in June 2009 as a partnership between the San Ramon Valley Fire Protection District and Northern Kentucky University. The application was initially released through the Apple App Store in April 2010. The PulsePoint Foundation was subsequently established to oversee development and expansion of the technology, with the Foundation's first board meeting occurring in June 2011.

The original concept was straightforward: when a public cardiac arrest is reported through the local 911 system, PulsePoint can simultaneously notify nearby CPR-trained individuals who may be able to provide assistance before professional responders arrive. The application can also identify nearby AED locations.

As adoption increased, PulsePoint evolved from a narrowly focused cardiac arrest notification tool into a broader public safety information platform.

The current PulsePoint Respond platform provides users with a filtered view of emergency activity occurring within participating jurisdictions. In addition to CPR-needed alerts, agencies may make selected incident types available to the public, including fires, hazardous conditions, utility emergencies, rescues, traffic collisions, vegetation fires, flooding-related events, and other emergency responses.

The participating public safety agency controls the incident information that is provided to PulsePoint. PulsePoint states that not all agencies use every available incident type and that public users receive a filtered incident display. Agencies may also exclude medical incident types from the public feed.

This agency-controlled approach allows each participating organization to determine the appropriate balance between public information, operational considerations, and privacy protections.

PulsePoint also treats medical incidents differently from many other incident categories. Public users receive a filtered display, and medical incident locations and details may be redacted. Agencies may elect not to provide medical incident information through the public feed altogether.

The Montecito Fire Protection District implemented PulsePoint in 2014.

The decision not to display routine EMS incidents through PulsePoint has allowed the District to maintain a distinction between providing community emergency information and publicly displaying information associated with individual medical responses.

Fiscal Impact

None.

Conclusion

Montecito Fire Protection District adopted PulsePoint in 2014 and has historically maintained a more limited public incident feed, particularly by excluding routine EMS information. In 2024, the District expanded the types of emergency incidents available through PulsePoint while continuing to exclude routine medical calls.

This evolution represents an effort to provide residents with greater awareness of emergency activity occurring in their community while maintaining agency control over the information released and continuing to protect the privacy associated with medical emergencies.

No Board action is requested at this time.

Strategic Plan Reference

Goal #4: Strengthen community outreach and education

MONTECITO FIRE DEPARTMENT

PULSEPOINT APP

September 28, 2026 - Regular Page 149



THE HISTORY OF PULSEPOINT

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BACKGROUND

Development of the PulsePoint app began in June 2009 as a partnership between the San Ramon Valley Fire Protection District. The SRVFPD Fire Chief wanted a system that would alert CPR-trained individuals of cardiac arrest emergencies so that they could initiate CPR until first responders arrived.

The PulsePoint app was released in the Apple App Store in April 2010.

THE WHY

The PulsePoint app alerts nearby “citizen rescuers” simultaneously with the dispatch of local paramedics. The app directs these citizens, with a live map, to the nearest AED. This greatly improves the odds that CPR will begin, and an AED will be deployed, within the first few minutes after a cardiac arrest.

PULSEPOINT & MONTECITO FIRE

Montecito Fire Department partnered with PulsePoint in December 2014 in a limited capacity.



PulsePoint

GET THE APP. SAVE A LIFE.



HOW PULSEPOINT IS USED

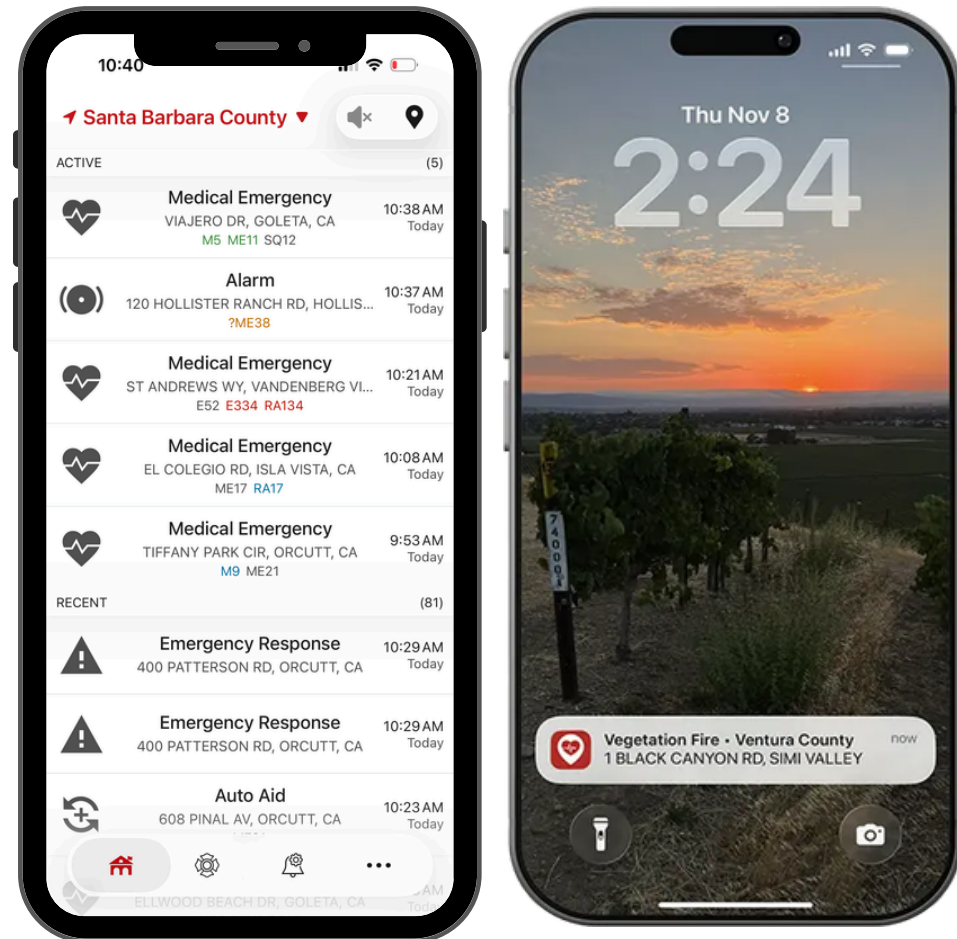
PulsePoint is connected to the 911 system via local government public safety answering points (PSAPs). It sends notifications to users' cell phones alerting them of emergency calls that the fire department is responding to.

While the app is designed to connect CPR-trained bystanders with people suffering cardiac emergencies, it is also used by the news media and members of the public who are interested in monitoring local emergency responses, who may not have CPR capabilities.

WHAT INFORMATION PULSEPOINT PROVIDES

Fire agencies have the ability to control what types of calls are shown on PulsePoint.

Some agencies show all call types. These calls provide address information and the responding resources.



PRIVACY CONCERNS

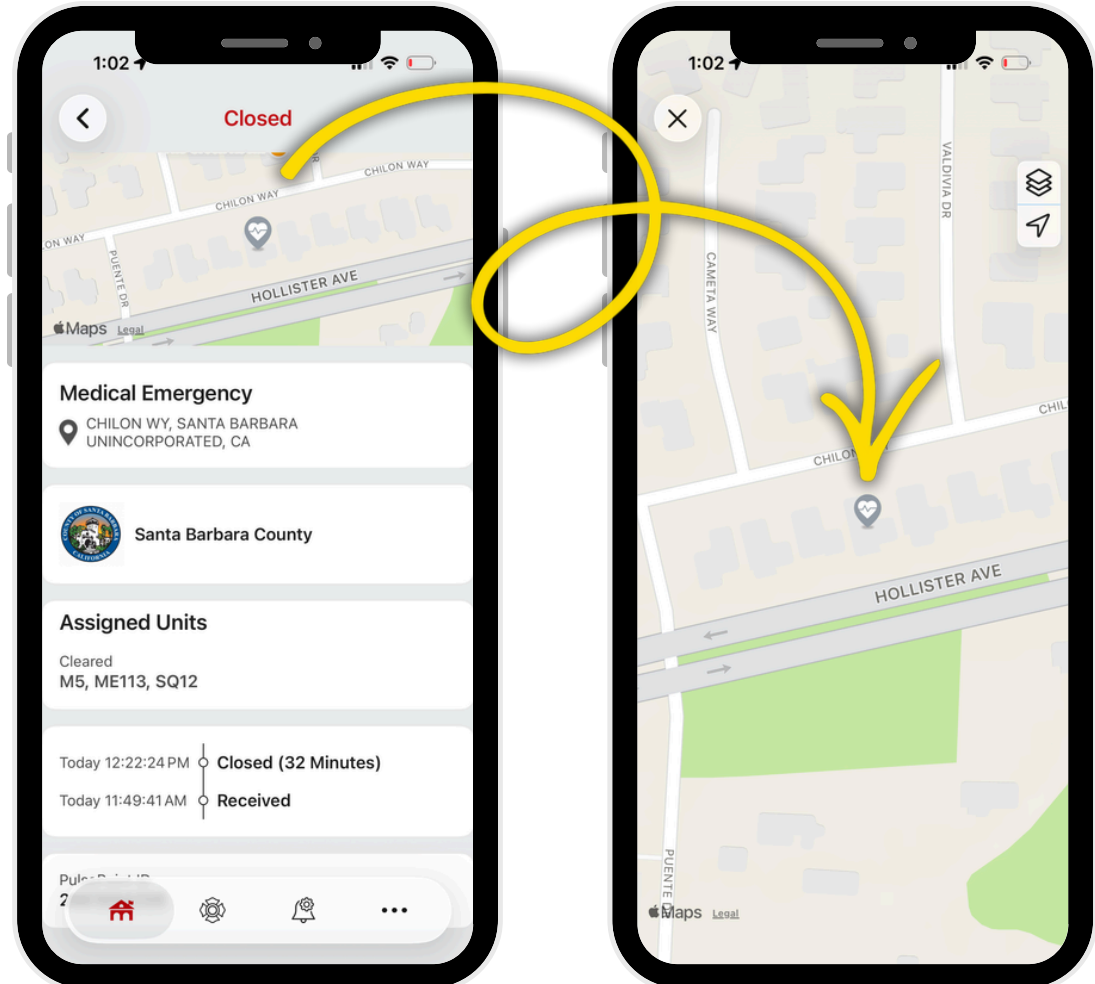
The Pulsepoint app shows a street address without specific street numbers, **but** it is easy to pinpoint the exact address of a medical emergency using the app's map.

WHAT MONTECITO FIRE SHARES

We share all call types, responding resources and incident locations **except for EMS calls.**



- ✓ Structure Fire
- ✓ Vegetation Fire
- ✓ Traffic Collision/Vehicle Fire
- ✓ Aircraft Emergency
- ✓ Hazmat Response
- ✓ Rescue
- ✓ Utility Emergency
- ✓ Natural Disaster
- ✓ Flooding



HOW PULSEPOINT IS USED IN MONTECITO

At the Board's direction in 2024, Montecito Fire Department placed more than a dozen AEDs throughout the community. The devices no longer met requirements for first responder use but had several years of service life remaining.

There are 32 community AEDs registered with PulsePoint, allowing dispatchers, community members and anyone that utilizes the app to identify and locate AEDs.

Even though EMS calls in Montecito are not shown on PulsePoint, nearby registered app users can still be sent "CPR-needed" alerts.



BENEFITS OF PULSEPOINT IN MONTECITO

In September 2023, Chief David Neels opted to change our settings with the intent to share additional emergency response information with the community and local news media to **enhance transparency and public information.**

PulsePoint helps to increase community awareness of emergency incidents that may require them to act, such as vegetation fires, flooding and traffic collisions.

PulsePoint's integration of community AED mapping provides the public with valuable information at their fingertips when time matters most.

OUR RECOMMENDATION

Keeping in mind the high profile and desired privacy of many of our residents, staff recommends maintaining our current settings to assist with our community's situational awareness while also respecting personal privacy.





MONTECITO FIRE DEPARTMENT



Agenda

Item #12



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: Open Request for Proposal (RFP) for Standards of Cover (SOC)

Summary

The District is seeking to update and reassess its Standards of Cover for our area of responsibility within the Montecito community. Standards of Cover (SOC) for a fire department is a formal planning document that describes the level of emergency services the department intends to provide to its community and how it will deploy resources to meet those goals. The District would like to move forward with a formal process engaging professional firms that have the capacity to aid in this particular service. Once the RFP process is complete, staff will bring back the most appropriate bidder for ratification of the contract with the Board.

Discussion

A Standards of Cover (SOC) is a critical planning and assessment tool for any community fire department or fire District. The SOC provides a comprehensive evaluation of the risks within the community, the resources and services provided by the fire district, and the effectiveness of the department's current deployment model. It also evaluates whether emergency resources are strategically positioned throughout the community to provide an effective and timely response to identified risks.

In addition to assessing current operations, the SOC serves as a forward-looking planning document. Its findings can be used to identify service gaps, evaluate deployment strategies, establish performance objectives, and guide future decisions regarding staffing, facilities, apparatus, and resource allocation.

It is important for the Fire District to periodically reassess its service coverage, deployment model, and resource capabilities. The District's previous SOC was completed approximately six years ago. Since that assessment, significant changes have occurred within the regional emergency response system that warrant a comprehensive reassessment.

One of the most significant changes has been the implementation of the Regional Fire Communications Center (RFCC) and its regional dispatch model. The implementation of this system has enabled a more integrated, borderless response model in which available fire and EMS resources can be considered collectively when determining the closest and most appropriate unit for an incident.

Prior to implementation of the regional system, individual Public Safety Answering Points (PSAPs) and dispatch centers operated within more localized systems. Resource selection required dispatchers to identify and coordinate available resources across jurisdictional boundaries, potentially creating additional delays in assigning the closest appropriate unit. Under the current RFCC model, participating agencies and their available resources operate within a more unified communications and dispatch environment, allowing the system to identify and dispatch available resources based on proximity and operational availability.

Significant changes within the District's operational area have occurred since completion of the 2020 Standards of Cover. Given these changes, it is prudent to conduct a comprehensive reassessment of the District's current operating environment, including existing and emerging hazards, deployment models,

response capabilities, and available resources. An updated Standards of Cover will provide the District with a current assessment of its service delivery model, risk profile, response performance, and help identify any changes or adjustments necessary to effectively address the community's present and future needs.

Fiscal Impact

None currently. Upon completion of the RFP process, the bidder that best meets the qualifications and requirements established through the process will be presented to the Board for consideration and approval.

Conclusion

Authorize the Fire Chief to initiate and conduct a Request for Proposal (RFP) process for the development of a Standards of Cover (SOC) for the Montecito Fire Protection District.

Strategic Plan Reference

Goal #1: Deliver exceptional emergency services to our community

Agenda Item #13



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Brian Fallon, Fire Chief *BF*
Date: September 28, 2026
Topic: Montecito Emergency Response and Recovery Action Group (MERRAG) Donation

Summary

Accept a \$2,000 donation from the former Montecito Emergency Response and Recovery Action Group (MERRAG).

Discussion

The former nonprofit organization MERRAG has offered to donate \$2,000 to the Montecito Fire Department.

Conclusion

Staff recommends that the Board of Directors authorize the Fire Chief to accept the \$2,000 donation from MERRAG.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

Agenda

Item #14

MONTECITO FIRE PROTECTION DISTRICT

Minutes for the Special Meeting of the Board of Directors

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on August 24, 2026, at 1:15 p.m.

Director Easton called the meeting to order at 1:15 p.m.

Present: Director Lee, Director Easton, Director Pennino, Director Copus. Fire Chief Fallon and District Counsel Mark Manion were also present.

- 1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)**

There were no public comments at this meeting.

2. CLOSED SESSION:

- a. CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation
Significant exposure to litigation pursuant to Government Code section 54956.9(d)(4): (one case)
- b. CONFERENCE WITH LABOR NEGOTIATOR
Pursuant to Government Code section 54957.6
Agency designated representatives: Director Lee and Director Pennino
Montecito Professional Firefighters Association (Local 5563)
- c. CONFERENCE WITH LABOR NEGOTIATOR
Pursuant to Government Code section 54957.6
Agency designated representatives: Director Lee and Director Pennino
Members of Staff Unit

The Board reported out of closed session at 1:48 p.m. with no reportable action.

Meeting Adjourned at 1:48 p.m.

President Easton

Secretary Lee

Agenda Item #15

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 24, 2026 at 2:00 p.m.

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

Present: Director Easton, Director Lee, Director Copus, and Director Williams was appointed at the meeting. Fire Chief Fallon and District Counsel Mark Manion were also present.

- 1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)**

There were no public comments at this meeting.

- 2. Candidate Interviews for Appointment of New Director. (Strategic Plan Goal 3)**

- a. Jenelle Williams
- b. Penelope Bianchi
- c. Peter Taffae
- d. Jeff Gittler

Fire Chief Fallon provided background information regarding the Board vacancy and requested that the minutes reflect that the Affidavit of Posting/Notice of Vacancy in Office is on file with District records.

Director Easton thanked the applicants for their interest.

The Board of Directors interviewed Ms. Williams, Mr. Taffae, and Mr. Gittler. Ms. Bianchi was unable to attend the meeting. Director Easton called for public comment.

- 3. Appointment of the New Director.**

Motion to nominate Jeff Gittler as a Board Director made by Director Pennino, seconded by Director Lee.

The Board discussed the strengths of all of the candidates and recognized the time and energy put into the application and interview process. Director Easton called for public comment.

Motion to nominate Jenelle Williams as a Board Director made by Director Copus, seconded by Director Easton.

Motion to appoint Jenelle Williams as a Board Director made by Director Copus, seconded by Director Easton and unanimously passed.

- 4. Administer the Oath of Office to the New Director.**

Administrative Assistant Godlis administered the Oath of Office to Jenelle Williams. The Board

took a break at 2:50 p.m. The Board reconvened at 3:01 p.m.

5. Assessment of Plan Review Fees Presentation. (Strategic Plan Goal 3)

Fire Marshal Briner presented the Assessment of Plan Review Fees to the Board. The Board discussed the pros and cons of charging fees for plan review. Motion made by Director Copus to receive and file the report with no further direction from the Board and seconded by Director Williams with three Ayes and two Nays from Director Pennino and Director Lee. The motion carried.

6. That the Board of Directors approve Resolution 2026-09, Amending Appendix A “Designated Positions and Disclosure Categories” of the District’s Conflict of Interest Code. (Strategic Plan Goal 8)

Fire Chief Fallon provided a staff report regarding Designated Positions and Disclosure Categories of the District’s Conflict of Interest Code. Motion made by Director Copus seconded by Director Easton, to approve Resolution 2026-09, amending Appendix A “Designated Positions and Disclosure Categories” of the District’s Conflict of Interest Code and to update Appendix B Category 1 fair market value of the interest to \$2000 or more. The Roll Call Vote was as follows:

Ayes: J. Pennino, M. Lee, S. Easton, J. Copus, J. Williams

Nays: None

Abstain: None

Absent: None

7. That the Board of Directors authorizes the Fire Chief to enter into the License Agreement for the secondary Upstaffing Location between Montecito Fire Protection District and Montecito Water District. (Strategic Plan Goal 1)

Fire Chief Fallon presented the staff report regarding the License Agreement for the Upstaffing Location between Montecito Fire Protection District and Montecito Water District on East Mountain Drive. Director Lee made a motion to authorize the Fire Chief to enter into a license agreement with Montecito Water District for the upstaffing location, seconded by Director Easton, and unanimously passed.

8. That the Board of Directors authorizes the Fire Chief to enter into a Professional Service Agreement with Keith Turcot, 5 Bar Engineering, LLC. (Strategic Plan Goal 5)

Division Chief Hudley provided a staff report regarding an agreement for professional services with Keith Turcot, 5 Bar Engineering, LLC. Motion to authorize the Fire Chief to enter into a Professional Services Agreement with Keith Turcot, 5 Bar Engineering, LLC. including the total compensation not to exceed \$100,000, made by Director Copus, seconded by Director Williams, and unanimously passed.

9. That the Board of Directors authorize the Fire Chief to create three Engineer positions on Squad 91, effective January 2027. (Strategic Plan Goal 1 and 6)

Fire Chief Fallon provided a staff report to create three Engineer positions on Squad 91, effective January 2027. Motion to authorize the Fire Chief to create three Engineer positions on Squad 91, effective January 2027, made by Director Lee, seconded by Director Pennino, and unanimously passed.

10. Approval of Minutes of the July 27, 2026 Regular Meeting.

Motion to approve the Minutes of the July 27, 2026 Regular meeting made by Director Lee, seconded by Director Copus, and the motion unanimously passed. Pennino and Williams abstained.

11. Fire Chief's report.

Fire Chief Fallon announced that he and Chief Hudley will attend the next Montecito Water District Board meeting to recognize their partnership with the Fire Department.

There will be a Flood Control Community meeting September 14 at Montecito Union School.

Fire Chief Fallon reported that Montecito Fire Department crews have responded to numerous fire assignments throughout the western United States over the past few months. He noted that Nic Elmquist served as Incident Commander, and that Division Chief Hudley, Finance and Administrative Manager Nahas, and Captain Grant completed their task books for incident management team positions.

12. Board of Director's report.

There were no items to report at this meeting.

13. Suggestions from Directors for items other than regular agenda items to be included for the September 28, 2026, Regular Board meeting.

The Board will discuss upcoming negotiations on September 28.

Director Copus requested to review the District medical policy as related to Pulse Point.

Meeting Adjourned at 4:19 p.m.

President Easton

Secretary Lee