

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

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

May 19, 2026 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Receive budget development presentation and review the recommended Preliminary Budget for FY 2026-27.
 - a. Provide amendments, if any, to be addressed at the Board meeting.
3. Review and make recommendation for approval of the April 2026 financial statements.
4. Review PARS Post-Employment Benefits Trust statements for March 2026.
5. Fire Chief's report.
6. Request for items to be included in the next Finance Committee Meeting.

The next meeting is scheduled for Monday, July 20, 2026 at 2:00 p.m.

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is May 15, 2026.



Brian Fallon, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: May 19, 2026
Topic: Review of Draft Preliminary Budget for Fiscal Year 2026-27

Summary

This report provides an overview of the recommended Preliminary Budgets for the District’s three funds: General Fund, Capital Outlay, and Land & Building.

Budget Summary

The Preliminary Budget is presented for approval by June 30. The revenue and expenditures presented are based on a combination of estimates and known figures. The following table is an overview of the proposed budgets for each fund, a consolidated total, and estimated fund balances.

	GENERAL FUND	CAPITAL OUTLAY	LAND & BUILDING	TOTAL
Property taxes	27,293,000	-0-	-0-	27,293,000
Other revenue	<u>2,531,000</u>	<u>290,000</u>	<u>150,000</u>	<u>2,971,000</u>
Total Revenue	29,824,000	290,000	150,000	30,264,000
Salaries and benefits	24,044,000	-0-	-0-	24,044,000
Services and supplies	3,536,000	-0-	500,000	4,036,000
Other charges	43,000	-0-	-0-	43,000
Capital assets	538,000	238,000	-0-	776,000
Transfers/LT debt payments	<u>1,416,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,416,000</u>
Total Expenses	<u>29,577,000</u>	<u>238,000</u>	<u>500,000</u>	<u>30,315,000</u>
Incr/(use) of carryover funds¹	<u>-0-</u>	<u>52,000</u>	<u>(350,000)</u>	<u>(298,000)</u>
Net financial impact²	247,000	-0-	-0-	247,000
Fund balance at start of FY 27	12,213,000	3,394,000	5,050,000	20,657,000
Fund balance at end of FY 27	12,460,000	3,446,000	4,700,000	20,606,000

¹ Carryover funds are included as a budgetary resource (like revenue) to eliminate a projected excess of expenditures over revenues. These funds are an accumulation of unanticipated revenue, unspent funds, or Board-assigned reserves.

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

Budget Discussion

The proposed Preliminary Budget for fiscal year 2026-27 is presented alongside the adopted budget for the current fiscal year (2025-26) for comparison purposes. Details of notable line items are provided below.

General Fund Revenues

- **Property Tax Revenues – Lines 3010-3054 – Increase \$1,088,000, or 4.2%**
 - Increase is based on current County revenue projections. A final assessed value for the District is obtained in August from the Auditor–Controller’s Office, and revenue is updated accordingly in the Final Budget in September.
- **State and Federal Emergency Assistance – Lines 3750 & 4476**
 - Total expected revenue from state and federal mutual aid assignments is budgeted at \$2,000,000: \$1,000,000 from state and \$1,000,000 from federal agencies. (This revenue is offset by line 6301 – Overtime Reimbursable.)
- **Reimbursement for District Services – Line 5105**
 - This revenue is budgeted at \$0 because the District no longer provides dispatch services or receives first response service fees from AMR.
- **Safety Member Reimbursement – Line 5768**
 - Updated to reflect estimated workers’ compensation benefit payments for the year.

General Fund Expenditures

Salaries & Employee Benefits

- **Regular Salaries – Line 6100 – Increase \$320,000, or 3%**
 - New recurring budget request: New full-time position for an Administrative Captain effective January 1, 2027. The estimated cost of the new position is approximately \$244,000 for 12 months.
 - Includes 3 new firefighter hires effective March 1, 2027, to fill vacancies.
 - Includes scheduled longevity pay increases for eligible employees.
- **Retirement Contributions – Line 6400 – Increase \$463,000, or 13.4%**
 - The increase is primarily due to a \$442,000 rise in the District’s Unfunded Accrued Liability (UAL) payment for FY 2026-27, as established in the annual CalPERS actuarial valuation report.
- **Supplemental Retirement Contributions – Line 6450**
 - This expense is budgeted at \$0 because there is no recommendation to prefund pension liability in FY 2026-27.
- **Retiree Medical OPEB – Line 6475 – Establish budget of \$1,500,000**
 - The budgeted amount is the recommended discretionary contribution to the PARS Trust account for prefunding OPEB. This is not a mandatory payment, but a strategic funding decision based on available resources and financial priorities.
- **Insurance Contributions – Line 6600 – Increase \$301,000, 10.8%**
 - The increase is primarily due to higher CalPERS health insurance premium rates.

Salaries & Employee Benefits (continued)

- **Workers Compensation Insurance – Line 6900 – Increase \$378,000, or 47%**
 - The increase is based on premium estimates provided by the District’s insurance carrier, SDRMA, primarily due to the increase in the District’s Experience Modification (EMOD) factor, which is 138% for the upcoming fiscal year.

Services and Supplies

Line items include an “operational” budget, which is the amount needed to operate at the current level of service. Additional descriptions include one-time expenses presented for Board approval.

- **Clothing and PPE – Line 7030 – Increase \$19,000, or 13%**
 - Includes a one-time budget request for the purchase of 21 ballistic vests to replace existing vests that have reached the end of their service life.
- **Insurance: Liability/Auto/Property – Line 7090 – Increase \$16,000, or 10%**
 - Increased to reflect estimated insurance premium payments for the year.
- **Structure and Ground Maintenance – Line 7200 – Increase \$57,500, or 51%**
 - Includes a one-time budget request of \$100,000 for landscaping modifications to District properties to improve compliance with defensible space standards and demonstrate best practices for the community.
- **Fire Defense Zone – Line 7205 – Increase \$416,000, or 83%**
 - Includes an operational budget request increase of \$36,000 to cover the rising costs of wildfire mitigation projects.
 - Includes funding of \$205,000 for the District’s Neighborhood Chipping and Prescribed Grazing Programs in FY 2027, as grant funding from the Santa Barbara County Fire Safe Council has not yet been secured.
 - Includes an increase of \$25,000 to continue maintenance on the fire roads to improve access for fire and medical responses in the front country.
 - Includes a one-time budget request of \$150,000 to improve emergency access roads and fire hydrant accessibility in areas of the community that are currently underserved. This will improve emergency response and provide for firefighter and community safety.
- **Equipment Maintenance (Vehicles) – Line 7363 – Increase \$29,000, or 20.7%**
 - Includes an operational budget request increase of \$16,000 to cover the rising costs of labor and vehicle repair parts.
 - Includes a one-time budget request of \$15,000 to replace sun-faded and deteriorating MFPD logo decals on 10 District vehicles.
- **Professional Services – Line 7460 – Increase \$23,000, or 5%**
 - This account line item captures all professional services: legal counsel, IT, medical exams, and other consultants. This budget will vary from year to year depending on the District’s needs or special studies.
- **Contractual Services – Line 7510 – Decrease \$29,000, or 19.3%**
 - This line item includes online software subscriptions and application maintenance agreements that support the District’s administrative and operational needs. Budgeted costs may vary from year to year based on software licensing needs.
 - The \$29,000 decrease is primarily due to the removal of dispatch software and related services that are no longer required.

Services and Supplies (continued)

- **Administrative Tax Expense (SB County) – Line 7546 – Increase \$30,000, or 19.3%**
 - Increased to reflect the estimated property tax collection fee assessed by the County's Tax Collector's Office.

Capital Assets

- **Structures and Improvements – Line 8200**
 - The budget of \$180,000 is to support two structure improvement projects subject to public bidding: replacement and upgrade of the apparatus bay lighting at Station 91, and water damage repairs and structural improvements to the exterior stairs and breezeway at Station 92.
- **Equipment – Line 8300 – Decrease \$629,000, or 57%**
 - This line item is used to account for capital projects and fixed assets over \$5,000, which are capitalized and depreciated over their estimated useful life.
 - The budget of \$358,000 includes approval of the following equipment, each presented on a separate line as a one-time expense:
 - Two LifePak 35 cardiac monitors for first-out apparatus (E91 and E92) to replace aging LikePak 15 models. The new model provides more diagnostic capability for patients.
 - Maintenance shop vehicle lifts to replace the existing system that needs major, costly repairs.
 - Six HazMat gas monitors to replace existing aging monitors that need costly repairs, and/or obsolete parts.
 - Two powered stair chairs for medical responses to improve the safety of our patients and responders when lifting patients up and down stairs.
 - Infrared recovery saunas for each station that would be part of a wellness and detoxification protocol geared toward overall health and cancer prevention for our firefighters.
 - Induction oven range for Station 91 to reduce firefighter exposure to gas emissions associated with a traditional gas range.
 - Two drones to start an internal drone program with trained pilots that will be used to assist with trail rescue, water rescue, or smoke investigation calls.
 - Shed for rental unit to replace the storage shed that was destroyed during the 1/9 debris flow.

Fund 3652 - Capital Outlay Reserves

This fund maintains reserves for vehicle and apparatus replacements based on a service schedule or as needed.

- Proposed capital purchases for FY 2027 include the replacement of Rescue Ambulance 91 to replace the existing vehicle, whose maintenance needs exceed its value. Additionally, the upfit (lights, sirens, command box) for Battalion 94 will be carried over from FY 2026 because installation will be completed after the current fiscal year. All vehicles are purchased under government pricing contracts, as a sole-source provider, or through a competitive bid process.

Fund 3653 - Land & Building

This fund maintains reserves for pre-acquisition costs for a joint fire station.

Conclusion

The Preliminary Budget is presented to the Finance Committee for review and discussion. Any recommended adjustments from this review can be incorporated and presented to the Board of Directors prior to budget adoption.

Attachments

1. Proposed Preliminary Budget for Fiscal Year 2026-27

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27**

FUND 3650 - GENERAL FUND

	Preliminary Budget	Adopted Budget FY 2026	Difference
REVENUES			
Property Taxes			
3010 Property Tax - Secured (+4.3%)	\$ 25,548,000	\$ 24,495,000	\$ 1,053,000
3011 Property Tax - Unitary	251,000	251,000	-
3015 Property Tax - Escapes Secured	31,000	31,000	-
3020 Property Tax - Unsecured (+4.3%)	844,000	809,000	35,000
3023 Property Tax - PY Corrections/Escapes	31,000	31,000	-
3050 Property Tax - Prior Unsecured	18,000	18,000	-
3054 Supplemental Property Tax - Current	570,000	570,000	-
Total Taxes Revenue	27,293,000	26,205,000	1,088,000
Use of Money and Property			
3380 Interest Income	372,000	372,000	-
3409 Rental Property Income	69,000	69,000	-
Total Use of Money and Property	441,000	441,000	-
Intergovernmental Revenue - State			
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	100,000	900,000
4220 Homeowners Property Tax Relief	77,000	77,000	-
Total Intergovernmental Revenue - State	1,077,000	177,000	900,000
Intergovernmental Revenue - Federal			
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,900,000	(900,000)
Total Intergovernmental Revenue - Federal	1,000,000	1,900,000	(900,000)
Charges for Services			
5105 Reimbursement for District Services	-	180,000	(180,000)
Total Charges for Services	-	180,000	(180,000)
Miscellaneous Revenue			
5768 Safety Member Reimbursement	-	105,000	(105,000)
5895 Other - Donations	-	50,000	(50,000)
5909 Other - Miscellaneous Revenue	13,000	13,000	-
Total Miscellaneous Revenue	13,000	168,000	(155,000)
TOTAL REVENUES	29,824,000	29,071,000	753,000

**Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27**

FUND 3650 - GENERAL FUND

		Preliminary Budget	Adopted Budget FY 2026	Difference
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	\$ 10,950,000	\$ 10,630,000	\$ 320,000
	Operational	10,828,000		
	New Position: Administrative Captain	122,000		
6300	Overtime	1,700,000	1,700,000	-
6301	Overtime - Fire Reimbursable	1,500,000	1,500,000	-
6400	Retirement Contributions	3,928,000	3,465,000	463,000
6450	Supp Retirement Contribution (UAL)	-	3,000,000	(3,000,000)
6475	Retiree Medical OPEB	1,500,000	500,000	1,000,000
6550	FICA/Medicare	200,000	208,000	(8,000)
6600	Insurance Contributions	3,077,000	2,776,000	301,000
	Health Insurance	2,840,000	2,550,000	
	Dental, Vision, Life Insurance	237,000	226,000	
6700	Unemployment Insurance	6,000	6,000	-
6900	Workers Compensation Insurance	1,183,000	805,000	378,000
	Total Salaries & Employee Benefits	24,044,000	24,590,000	(546,000)
Services & Supplies				
7030	Clothing and PPE	165,000	146,000	19,000
	Operational	62,000	62,000	
	BDU tactical pants (ongoing)	20,000	24,000	
	Turnouts replacement (Year 2 of 3)	60,000	60,000	
	Ballistic vests (21)	23,000	-	
7050	Communications	115,000	144,000	(29,000)
	Operational	115,000	115,000	
	CradlePoint modems/install	-	29,000	
7060	Food	4,500	4,500	-
7070	Household Supplies	50,000	50,000	-
7090	Insurance: Liability/Auto/Prop.	171,000	155,000	16,000
7120	Equipment Maintenance (Operations)	58,000	58,000	-
7121	Operating Supplies (Storm Preparedness)	20,000	20,000	-
7200	Structure and Grounds Maintenance	170,000	112,500	57,500
	Operational	70,000	61,000	
	Landscape modifications for Zone 0	100,000	-	
	Basement HVAC system replacement	-	17,500	
	Loft shelves/turnout lockers build	-	18,500	
	Flooring for training room/fitness gym	-	15,500	
7205	Fire Defense Zone (Hazard Mitigation)	915,000	499,000	416,000
	Operational	410,000	374,000	
	Home Hardening Assistance Program	100,000	100,000	
	Fire roads management	50,000	25,000	
	Neighborhood Chipping and Grazing Programs	205,000	-	
	Emergency access and hydrant improvements	150,000	-	
7322	Consulting and Management Fees	4,500	4,500	-
7325	Other Professional Services (RFCC)	200,000	200,000	-
7324	Audit and Accounting Fees	45,000	45,000	-

**Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27**

FUND 3650 - GENERAL FUND

		<u>Preliminary Budget</u>	<u>Adopted Budget FY 2026</u>	<u>Difference</u>
Services & Supplies (continued)				
7348	Instruments & Equipment	31,000	43,000	(12,000)
	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	
	Wildland mobile water pumps	-	12,000	
7363	Equipment Maintenance (Vehicles)	169,000	140,000	29,000
	Operational	154,000		
	Vehicle decals and installation (20)	15,000		
7400	Medical & First Aid Supplies	62,000	47,000	15,000
	Operational	47,000	47,000	
	Annual Stryker equipment maintenance	15,000	-	
7430	Memberships	16,000	16,000	-
7450	Office Expense	28,000	28,000	-
	Operational	20,000	20,000	
	Battalion Chief office furniture (carry over)	8,000	8,000	
7456	IT Hardware < \$5,000	24,000	38,000	(14,000)
	Operational	10,000	10,000	
	Computer Aided Dispatch iPads (9)	14,000	-	
	Desktop computer replacements	-	28,000	
7460	Professional and Special Services	480,000	457,000	23,000
7507	Payroll Fees	23,000	15,000	8,000
7510	Contractual Services	121,000	150,000	(29,000)
7530	Publications & Legal Notices	6,000	6,000	-
7540	Rents & Leases - Equipment	5,500	5,500	-
7546	Administrative Tax Expense (SB County)	225,000	195,000	30,000
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-
7630	Small Tools & Instruments	12,000	25,500	(13,500)
	Operational	12,000	11,000	
	Fitness equipment	-	14,500	
7650	Special District Expense	56,000	45,000	11,000
	Operational (permits, fees, LAFCO, other)	50,000	45,000	
	Board election fees	6,000	-	
7671	Special Projects	23,000	20,000	3,000
	Department mailings	12,000	12,000	
	Public Education materials	8,000	8,000	
	Evacuation "Go" bags (50)	3,000	-	
7730	Transportation and Travel	65,000	65,000	-
7731	Gasoline/Oil/Fuel	80,000	80,000	-
7732	Training	99,000	99,000	-
7760	Utilities	80,000	75,000	5,000
	Total Services & Supplies	3,536,000	3,001,000	535,000
Other Charges				
7830	Interest Expense (POB)	43,000	64,000	(21,000)
	Total Other Charges	43,000	64,000	(21,000)

**Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27**

FUND 3650 - GENERAL FUND

		Preliminary Budget	Adopted Budget FY 2026	Difference
Capital Assets				
8200	Structures & Improvements	180,000	232,000	(52,000)
	Capital projects (subject to public bid)	180,000	-	
	Carport/gate (92)	-	232,000	
8300	Equipment	358,000	972,000	(614,000)
	Cardiac monitors (2)	130,000	65,000	
	Maintenance Shop vehicle lifts	70,000	-	
	HazMat gas monitors (6) and calibration station	50,000	-	
	Powered stair chairs for EMS response (2)	35,000	-	
	Infrared recovery saunas (91 and 92)	26,000	-	
	Induction oven range (91)	20,000	-	
	Drone equipment for operations (2)	20,000	-	
	Storage shed for rental unit	7,000	-	
	Generators (91 and 92)	-	265,000	
	Station Alerting System	-	212,000	
	LMR Communications Project	-	430,000	
	Total Capital Assets	538,000	1,204,000	(666,000)
	TOTAL EXPENDITURES	28,161,000	28,859,000	(698,000)
Other Financing Uses				
Financing Uses				
7901	Transfer To Capital Reserves Fund (3652)	200,000	400,000	200,000
7910	Long Term Debt Principal Repayment (POB)	1,216,000	1,195,000	(21,000)
	TOTAL FINANCING USES	1,416,000	1,595,000	179,000
Decreases to Residual Fund Balance				
9601	Residual Funds Balance	-	1,383,000	(1,383,000)
	Decrease to Residual Fund Balance	-	1,383,000	(1,383,000)
	Net Financial Impact	\$ 247,000	\$ -	\$ 247,000
Fund 3650 Fund Balance Detail (estimate at June 30, 2027)				
	*Reserves: Economic Uncertainties (estimate)	\$ 5,855,000	\$ 5,580,000	\$ 275,000
	*Reserves: Catastrophic (estimate)	3,790,000	3,605,000	185,000
	Fund Balance - Unrestricted Residual	2,815,000	3,028,000	(213,000)
	Projected Fund Balance at Year End	\$ 12,460,000	\$ 12,213,000	\$ 247,000

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

Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27

FUND 3652 - CAPITAL OUTLAY RESERVES	Preliminary Budget	Adopted Budget FY 2026	Difference
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 90,000	\$ 90,000	\$ -
Total Use of Money and Property	90,000	90,000	-
Other Financing Sources			
5910 Transfer from General Fund (3650)	200,000	400,000	(200,000)
Total Other Financing Sources	200,000	400,000	(200,000)
TOTAL REVENUES	290,000	490,000	(200,000)
EXPENDITURES			
Capital Assets			
8300 Equipment			
Battalion 94 Command Vehicle (carryover)	\$ 88,000	\$ 181,000	\$ (93,000)
Rescue Ambulance 91	150,000	-	150,000
Squad 91 (carryover)	-	375,000	(375,000)
Division 91 Vehicle (carryover)	-	50,000	(50,000)
Battalion 93 upfit	-	18,000	(18,000)
Total Capital Assets	238,000	624,000	(386,000)
TOTAL EXPENDITURES	238,000	624,000	(386,000)
Changes to Assigned Fund Balance			
9901 Purpose of Fund	(52,000)	134,000	(186,000)
Changes to Assigned Fund Balance	(52,000)	134,000	(186,000)
TOTAL CHANGES TO FUND BALANCES	(52,000)	134,000	(186,000)
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail			
Fund Balance - Assigned	\$ 3,394,000		
Fund Balance - Assigned for FY	52,000		
Projected Fund Balance at Year End	\$ 3,446,000	\$ 3,394,000	\$ 52,000

Montecito Fire Protection District
Draft Preliminary Budget for Fiscal Year 2026-27

FUND 3653 - LAND & BUILDING FUND	Preliminary Budget	Adopted Budget FY 2026	Difference
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 150,000	\$ 150,000	\$ -
Total Use of Money and Property	150,000	150,000	-
TOTAL REVENUES	150,000	150,000	-
EXPENDITURES			
Services and Supplies			
7460 Professional Services	500,000	500,000	-
Total Services and Supplies	500,000	500,000	-
TOTAL EXPENDITURES	500,000	500,000	-
Changes to Assigned Fund Balance			
9901 Purpose of Fund	350,000	350,000	-
Changes to Assigned Fund Balance	350,000	350,000	-
TOTAL CHANGES TO FUND BALANCES	350,000	350,000	-
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail			
Fund Balance - Assigned	\$ 5,050,000		
Fund Balance - Assigned for FY	(350,000)		
Projected Fund Balance at Year End	\$ 4,700,000	\$ 5,050,000	\$ (350,000)

Agenda

Item #3



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: April 20, 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 January 1 to March 31, 2026. All year-to-date (YTD) reporting reflects activity from July 1, 2025 to March 31, 2026.

List of Reports

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

Conclusion

The Finance Committee will review the reports and provide a recommendation to the Board at the April 27, 2026, meeting.

Strategic Plan Reference

Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

**Variance Report
For April 30, 2026 Financials**

Report	Line Item	Variance Explanation
1 Balance Sheet	1030	Funds held with the rental property management company to cover ongoing maintenance expenses.
2 Balance Sheet	3000	The Accounts Payable balance reflects expenses entered by month end where payment was disbursed in the next month.
3 Balance Sheet	3065	Funds owed to CalOES/FEMA in connection with the SCE settlement for the Thomas Fire/1-9 Debris Flow. The District currently carries a liability of \$2,036,000. A payment of \$1,788,579 will be issued, and the remaining balance of approximately \$247,000 will be recognized as revenue by the District.
4 Financial Status	Revenue: Taxes	Total property tax revenue aligns with past years we expect to collect about 95% of total budgeted revenue by April month end.
5 Financial Status	3409	Rent from the rental properties is collected monthly by the property managers. A journal entry to account for the revenue will be posted in Workday.
6 Financial Status	7650	This line item is currently over budget due to CalCard statement payments being temporarily charged to this account. These expenses will be reallocated to the appropriate line items in April.

Montecito Fire Protection District Balance Sheet

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 4/30/2026	
Assets					
1000:Cash in Treasury	\$ 16,052,667.60	\$ 45,809,392.48	\$ 43,443,370.49	\$ 18,418,689.59	
1025:Imprest Cash	500.00	500.00	500.00	500.00	
1030:Cash with Fiscal Agents (Rental Prop)	69,746.90	-	50,000.00	19,746.90	1
1035:Deposits in Transit	-	3,021,460.26	3,021,460.26	-	
1100:Accounts Receivable	251,455.00	-	251,455.00	-	
1130:Interest Receivable	133,637.73	335,348.14	468,985.87	-	
Total Assets	16,508,007.23	49,166,700.88	47,235,771.62	18,438,936.49	
Total Assets	16,508,007.23	49,166,700.88	47,235,771.62	18,438,936.49	
Liabilities					
3000:Accounts Payable	302,951.40	24,756,329.06	24,478,184.49	24,806.83	2
3005:Salaries & Benefits Payable	475,864.67	475,864.67	-	-	
3015:Nonresident Withhold Payable	-	12.36	12.36	-	
3035:Accrued Expenses	45,010.00	45,010.00	-	-	
3065:Due To Other Governments	2,036,252.25	-	-	2,036,252.25	3
3075:Deposits (for rental tenants)	1,500.00	-	-	1,500.00	
3086:Warrants Payable	-	226,117.85	226,117.85	-	
3087:EFT Payable	50,466.49	3,049,031.41	2,998,564.92	-	
3094:Unidentified Revenues	-	125,757.01	125,757.01	-	
Total Liabilities	2,912,044.81	28,678,122.36	27,828,636.63	2,062,559.08	
Equity					
5015:Fund Balance-Committed	8,565,500.00	-	620,000.00	9,185,500.00	
5025:Fund Balance-Residual	5,030,462.42	42,459,096.64	44,619,511.63	7,190,877.41	
Total Equity	13,595,962.42	42,459,096.64	45,239,511.63	16,376,377.41	
Total Liabilities & Equity	\$ 16,508,007.23	\$ 71,137,219.00	\$ 73,068,148.26	\$ 18,438,936.49	

Montecito Fire Protection District Balance Sheet

Fund 3652: Capital Reserves Fund

As of: 4/30/2026

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 4/30/2026
Assets				
1000:Cash in Treasury	\$ 3,501,721.62	\$ 113,744.07	\$ 449,827.66	\$ 3,165,638.03
1130:Interest Receivable	26,323.15	87,420.92	113,744.07	-
Total Assets	3,528,044.77	201,164.99	563,571.73	3,165,638.03
Total Assets	3,528,044.77	201,164.99	563,571.73	3,165,638.03
Liabilities				
3000:Accounts Payable	-	431,936.30	431,936.30	-
3087:EFT Payable	-	18,255.00	18,255.00	-
Total Liabilities	-	450,191.30	450,191.30	-
Equity				
5020:Fund Balance-Assigned	2,572,999.45	-	-	2,572,999.45
5025:Fund Balance-Residual	955,045.32	449,827.66	87,420.92	592,638.58
Total Equity	3,528,044.77	449,827.66	87,420.92	3,165,638.03
Total Liabilities & Equity	\$ 3,528,044.77	\$ 900,018.96	\$ 537,612.22	\$ 3,165,638.03

Montecito Fire Protection District Balance Sheet

Fund 3653: Land & Building Fund

As of: 4/30/2026

Ledger Account	Beginning Balance 07/01/2025	Year-To-Date Debits (+)	Year-To-Date Credits (-)	Ending Balance 4/30/2026
Assets				
1000:Cash in Treasury	\$ 5,355,833.08	\$ 183,548.21	\$ -	\$ 5,539,381.29
1130:Interest Receivable	44,433.47	139,114.74	183,548.21	-
Total Assets	5,400,266.55	322,662.95	183,548.21	5,539,381.29
Total Assets	5,400,266.55	275,361.88	136,247.14	5,539,381.29
Liabilities				
3000:Accounts Payable	-	-	-	-
3035:Accrued Expenses	-	-	-	-
Total Liabilities	-	-	-	-
Equity				
5020:Fund Balance-Assigned	3,163,528.52	-	-	3,163,528.52
5025:Fund Balance-Residual	2,236,738.03	-	139,114.74	2,375,852.77
Total Equity	5,400,266.55	-	139,114.74	5,539,381.29
Total Liabilities & Equity	\$ 5,400,266.55	\$ -	\$ 139,114.74	\$ 5,539,381.29

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3010 Property Tax-Current Secured	\$ 24,495,000.00	\$ 23,687,486.46	\$ (807,513.54)	96.70%
RC-3011 Property Tax-Unitary	251,000.00	152,147.78	(98,852.22)	60.62%
RC-3015 PT PY Corr/Escapes Secured	31,000.00	33,773.02	2,773.02	108.95%
RC-3020 Property Tax-Current Unsecd	809,000.00	858,702.48	49,702.48	106.14%
RC-3023 PT PY Corr/Escapes Unsecured	31,000.00	7,829.47	(23,170.53)	25.26%
RC-3040 Property Tax-Prior Secured	-	1,246.20	1,246.20	0.00%
RC-3050 Property Tax-Prior Unsecured	18,000.00	15,723.94	(2,276.06)	87.36%
RC-3054 Supplemental Pty Tax-Current	570,000.00	190,987.64	(379,012.36)	33.51%
RC-3056 Supplemental Pty Tax-Prior	-	5,434.09	5,434.09	0.00%
6000:Taxes	26,205,000.00	24,953,331.08	(1,251,668.92)	95.22%
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	-	7.49	7.49	0.00%
6050:Fines, Forfeitures, and Penalties	-	7.49	7.49	0.00%
RC-3380 Interest Income	372,000.00	334,268.00	(37,732.00)	89.86%
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	334,268.00	(106,732.00)	75.80%
RC-3750 State-Emergency Assistance	100,000.00	96,500.31	(3,499.69)	96.50%
RC-4220 Homeowners Property Tax Relief	77,000.00	64,412.83	(12,587.17)	83.65%
6200:Intergovernmental Revenue-State	177,000.00	160,913.14	(16,086.86)	90.91%
RC-4476 Federal Emergency Assistance	1,900,000.00	1,931,841.02	31,841.02	101.68%
RC-4610 Federal Aid for Disaster	-	489,505.17	489,505.17	0.00%
6210:Intergovernmental Revenue-Federal	1,900,000.00	2,421,346.19	521,346.19	127.44%
RC-5105 Reimb for District Services	180,000.00	180,077.49	77.49	100.04%
6300:Charges for Services	180,000.00	180,077.49	77.49	100.04%
RC-5768 Safety Member Reimbursement	105,000.00	92,698.76	(12,301.24)	88.28%
RC-5895 Other-Donations	50,000.00	51,050.00	1,050.00	102.10%
RC-5909 Other Miscellaneous Revenue	13,000.00	9,515.41	(3,484.59)	73.20%
6350:Miscellaneous Revenue	168,000.00	153,264.17	(14,735.83)	91.23%
Total Revenues	29,071,000.00	28,203,207.56	(867,792.44)	97.01%
Expenditures				
SC-6100 Regular Salaries	10,630,000.00	8,639,439.98	1,990,560.02	81.27%
SC-6300 Overtime	1,700,000.00	1,231,172.62	468,827.38	72.42%
SC-6301 Overtime - Reimbursable	1,500,000.00	1,468,904.25	31,095.75	97.93%
SC-6400 Retirement Contribution	3,465,000.00	2,966,593.90	498,406.10	85.62%
SC-6450 Supp Retirement Contribution	3,000,000.00	3,500,000.00	(500,000.00)	116.67%
SC-6475 Retiree Medical OPEB	500,000.00	-	500,000.00	0.00%
SC-6550 FICA/Medicare	208,000.00	158,197.34	49,802.66	76.06%
SC-6600 Health Insurance Contrib	2,776,000.00	2,283,875.13	492,124.87	82.27%
SC-6700 Unemployment Ins Contribution	6,000.00	5,367.72	632.28	89.46%

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
SC-6900 Workers Compensation	805,000.00	798,079.91	6,920.09	99.14%
7010:Salaries and Employee Benefits	24,590,000.00	21,051,630.85	3,538,369.15	85.61%
SC-7030 Clothing and Personal	146,000.00	35,438.03	110,561.97	24.27%
SC-7050 Communications	144,000.00	122,695.39	21,304.61	85.21%
SC-7060 Food	4,500.00	310.97	4,189.03	6.91%
SC-7070 Household Supplies	50,000.00	25,306.80	24,693.20	50.61%
SC-7090 Insurance	155,000.00	154,991.00	9.00	99.99%
SC-7120 Equipment Maintenance	58,000.00	45,171.61	12,828.39	77.88%
SC-7121 Operating Supplies	20,000.00	11,724.52	8,275.48	58.62%
SC-7200 Structure & Ground Maintenance	112,500.00	145,397.67	(32,897.67)	129.24%
SC-7205 Fire Defense Zone (Hazard Mitigation)	499,000.00	409,060.47	89,939.53	81.98%
SC-7322 Consulting & Mgmt Fees	4,500.00	-	4,500.00	0.00%
SC-7324 Audit and Accounting Fees	45,000.00	36,615.52	8,384.48	81.37%
SC-7325 Other Professional Services (RFCC)	200,000.00	120,408.37	79,591.63	60.20%
SC-7348 Instruments & Equip. < \$5000	43,000.00	11,656.55	31,343.45	27.11%
SC-7363 Equipment Maintenance (Vehicles)	140,000.00	114,453.66	25,546.34	81.75%
SC-7400 Medical, Dental and Lab	47,000.00	49,662.11	(2,662.11)	105.66%
SC-7430 Memberships	16,000.00	11,722.00	4,278.00	73.26%
SC-7450 Office Expense	28,000.00	16,940.65	11,059.35	60.50%
SC-7456 IT Hardware Purchase < \$5K	38,000.00	35,260.11	2,739.89	92.79%
SC-7460 Professional & Special Service	457,000.00	418,071.46	38,928.54	91.48%
SC-7507 ADP Payroll Fees	15,000.00	16,790.80	(1,790.80)	111.94%
SC-7510 Contractual Services	150,000.00	102,988.51	47,011.49	68.66%
SC-7530 Publications & Legal Notices	6,000.00	9,414.14	(3,414.14)	156.90%
SC-7540 Rents/Leases-Equipment	5,500.00	7,774.76	(2,274.76)	141.36%
SC-7546 Administrative Expense (County Fee)	195,000.00	223,801.07	(28,801.07)	114.77%
SC-7580 Rents/Leases-Structure	12,500.00	13,335.54	(835.54)	106.68%
SC-7630 Small Tools & Instruments	25,500.00	13,110.32	12,389.68	51.41%
SC-7650 Special Departmental Expense	45,000.00	142,861.45	(97,861.45)	317.47%
SC-7671 Special Projects	20,000.00	6,963.81	13,036.19	34.82%
SC-7730 Transportation and Travel	65,000.00	32,234.96	32,765.04	49.59%
SC-7731 Gasoline-Oil-Fuel	80,000.00	45,190.29	34,809.71	56.49%
SC-7732 Training	99,000.00	50,054.36	48,945.64	50.56%
SC-7760 Utilities	75,000.00	60,713.52	14,286.48	80.95%
7020:Services and Supplies	3,001,000.00	2,490,120.42	510,879.58	82.98%
SC-7830 Interest Expense (POB)	64,000.00	63,795.44	204.56	99.68%
7045:Other Charges	64,000.00	63,795.44	204.56	99.68%
SC-8200 Structures&Struct Improvements	232,000.00	208,757.56	23,242.44	89.98%
7073:Structures&Struct Improvements	232,000.00	208,757.56	23,242.44	89.98%
SC-8300 Equipment	972,000.00	414,356.27	557,643.73	42.63%
7074:Equipment	972,000.00	414,356.27	557,643.73	45.68%
Total Expenditures	28,859,000.00	24,228,660.54	4,630,339.46	83.96%

Montecito Fire Protection District Financial Status

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Other Financing Sources & Uses				
SC-7901 Oper Trf (Out)	400,000.00	-	400,000.00	0.00%
SC-7910 Long Term Debt Princ Repayment (POB)	<u>1,195,000.00</u>	<u>1,194,132.03</u>	<u>867.97</u>	<u>99.93%</u>
7095:Other Financing Uses	1,595,000.00	1,194,132.03	400,867.97	74.87%
Total Other Financing Sources & Uses	(1,595,000.00)	(1,194,132.03)	400,867.97	74.87%
Changes to Fund Balances				
AP-9601 Residual Fund Balance-Inc/Dec	<u>(1,383,000.00)</u>	-	<u>(1,383,000.00)</u>	<u>0.00%</u>
5027:Increase to Fund Balance - Residual	(1,383,000.00)	-	(1,383,000.00)	0.00%
Total Changes to Fund Balance	1,383,000.00	-	1,383,000.00	0.00%
Net Financial Impact	\$ -	\$ 2,780,414.99	\$ 2,780,414.99	0.00%

Montecito Fire Protection District Financial Status

Fund 3652: Capital Reserves Fund

As of: 4/30/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	\$ 90,000.00	\$ 87,420.92	\$ (2,579.08)	97.13%
6150:Use of Money and Property	90,000.00	87,420.92	(2,579.08)	97.13%
Total Revenues	90,000.00	87,420.92	(2,579.08)	97.13%
Expenditures				
SC-8300 Equipment	624,000.00	449,827.66	174,172.34	72.09%
7074:Equipment	624,000.00	449,827.66	174,172.34	72.09%
Total Expenditures	624,000.00	449,827.66	174,172.34	72.09%
Other Financing Sources & Uses				
RC-5910 Oper Trf (In)-General Fund	400,000.00	-	(400,000.00)	0.00%
6400:Other Financing Sources	400,000.00	-	(400,000.00)	0.00%
Total Other Financing Sources & Uses	400,000.00	-	(400,000.00)	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	116,000.00	-	(116,000.00)	0.00%
5021:Decrease to Fund Balance - Assignm	116,000.00	-	(116,000.00)	0.00%
Total Changes to Fund Balance	116,000.00	-	(116,000.00)	0.00%
Net Financial Impact	\$ -	\$ (362,406.74)	\$ (362,406.74)	0.00%

Montecito Fire Protection District Financial Status

Fund 3653: Land & Building Fund

As of: 4/30/2026

Ledger Account	Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year % of Budget
Revenues				
RC-3380 Interest Income	\$ 150,000.00	\$ 139,114.74	\$ (10,885.26)	92.74%
6150:Use of Money and Property	150,000.00	139,114.74	(10,885.26)	92.74%
Total Revenues	150,000.00	139,114.74	(10,885.26)	92.74%
Expenditures				
SC-7460 Professional & Special Service	500,000.00	-	500,000.00	0.00%
7020:Services and Supplies	500,000.00	-	500,000.00	0.00%
Total Expenditures	500,000.00	-	500,000.00	0.00%
Changes to Fund Balances				
AP-9901 Purpose of Fund	350,000.00	-	(350,000.00)	0.00%
5021:Decrease to Fund Balance - Assigner	350,000.00	-	(350,000.00)	0.00%
Total Changes to Fund Balance	350,000.00	-	(350,000.00)	0.00%
Net Financial Impact	\$ -	\$ 139,114.74	\$ 139,114.74	0.00%

Montecito Fire Protection District

Revenue Transactions

Fund	Revenue Category	Accounting Date	Document	Memo	Amount
FD-3650	RC-3010 Property Tax-Current Secured	4/15/2026	JE-1080543	Description: EST 2025SEC 1% Collections 1-1-26to4-14-26 (3010)	10,271,918.84
FD-3650	RC-3010 Property Tax-Current Secured	4/15/2026	JE-1080756	Description: Sec Qtr% Admin Fee 25-26 per GC 29142 (3010)	(61,725.81)
RC-3010 Property Tax-Current Secured Total					\$ 10,210,193.03
FD-3650	RC-3011 Property Tax-Unitary	4/15/2026	JE-1080784	Description: UnitaryQtr%AdminFee 25-26 perGov't Code29142(3011)	(727.79)
RC-3011 Property Tax-Unitary Total					\$ (727.79)
FD-3650	RC-3020 Property Tax-Current Unsecd	4/15/2026	JE-1080703	Description: UnsecQtr% Admin Fee 25-26 per Gov'tCode29142(3020)	(2,264.37)
RC-3020 Property Tax-Current Unsecd Total					\$ (2,264.37)
FD-3650	RC-4220 Homeowners Property Tax Relief	4/30/2026	JE-1081306	Description: 2025-26 HOE 1% and Bond Appmt- 35% (4220)	\$ 26,522.93
RC-4220 Homeowners Property Tax Relief Total					\$ 26,522.93
FD-3650	RC-5909 Other Miscellaneous Revenue	4/29/2026	JE-1081002	MFD, BOS Res. 94-526, Westmont Annex, TRA 02113	\$ 5,426.29
RC-5909 Other Miscellaneous Revenue Total					\$ 5,426.29
FD-3650 Montecito Fire Protection Dist Total					\$ 10,239,150.09
Grand Total					\$ 10,239,150.09

Montecito Fire Protection District

Expenditure Transactions

#	Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
1	FD-3650	SC-6100 Regular Salaries	4/1/2026	MPR-003181	TREVOR BURCH	ADP payment, March 2026	\$ 7,500.00
2	FD-3650	SC-6100 Regular Salaries	4/2/2026	MPR-003219	California Public Employees Retirement System	Employee retirement contributions, 3/15/26	2,050.88
3	FD-3650	SC-6100 Regular Salaries	4/2/2026	MPR-003265	California Public Employees Retirement System	Employee retirement contributions, 3/15/26	27,799.41
4	FD-3650	SC-6100 Regular Salaries	4/2/2026	MPR-003267	California Public Employees Retirement System	Employee retirement contributions, 3/15/26	1,233.40
5	FD-3650	SC-6100 Regular Salaries	4/2/2026	MPR-003266	California Public Employees Retirement System	Employee retirement contributions, 3/15/26	25,250.39
6	FD-3650	SC-6100 Regular Salaries	4/6/2026	MPR-003290	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 4/6/26	272,959.02
7	FD-3650	SC-6100 Regular Salaries	4/6/2026	MPR-003291	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/6/26	169,790.66
8	FD-3650	SC-6100 Regular Salaries	4/7/2026	SINV-073322	MONTECITO FIREMENS ASSOCIATION	Employee union dues, March	5,079.75
9	FD-3650	SC-6100 Regular Salaries	4/7/2026	SINV-073322	MONTECITO FIREMENS ASSOCIATION	Employee-paid disability insurance, March	1,327.50
10	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003304	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/6/26	41,159.95
11	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003304	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/6/26	14,700.00
12	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003304	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 4/6/26	9,723.00
13	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003323	California Public Employees Retirement System	Employee retirement contributions, 3/31/26	2,050.88
14	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003324	California Public Employees Retirement System	Employee retirement contributions, 3/31/26	27,829.37
15	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003325	California Public Employees Retirement System	Employee retirement contributions, 3/31/26	25,368.67
16	FD-3650	SC-6100 Regular Salaries	4/8/2026	MPR-003326	California Public Employees Retirement System	Employee retirement contributions, 3/31/26	1,233.40
17	FD-3650	SC-6100 Regular Salaries	4/9/2026	MPR-003279	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 4/6/26	1,901.07
18	FD-3650	SC-6100 Regular Salaries	4/15/2026	SINV-075303	AFLAC	Employee paid insurance, March	936.32
19	FD-3650	SC-6100 Regular Salaries	4/16/2026	MPR-003385	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 4/13/26	5,789.55
20	FD-3650	SC-6100 Regular Salaries	4/21/2026	MPR-003571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Direct Deposits, 4/21/26	217,613.42
21	FD-3650	SC-6100 Regular Salaries	4/21/2026	MPR-003572	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/21/26	101,548.12
22	FD-3650	SC-6100 Regular Salaries	4/23/2026	MPR-003454	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 4/20/26	894.51
23	FD-3650	SC-6100 Regular Salaries	4/28/2026	SINV-079552	MONTECITO FIREMENS ASSOCIATION	Employee-paid disability insurance, April	1,298.00
24	FD-3650	SC-6100 Regular Salaries	4/28/2026	SINV-079552	MONTECITO FIREMENS ASSOCIATION	Employee union dues, April	5,079.75
25	FD-3650	SC-6100 Regular Salaries	4/29/2026	MPR-003575	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/21/26	13,819.95
26	FD-3650	SC-6100 Regular Salaries	4/29/2026	MPR-003575	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/21/26	14,400.00
27	FD-3650	SC-6100 Regular Salaries	4/29/2026	MPR-003575	EMPOWER RETIREMENT LLC	Employee ROTH plan contributions, 4/21/26	9,723.00
28	FD-3650	SC-6100 Regular Salaries	4/30/2026	MPR-003540	WAGE WORKS INC	Montecito Fire FSA 2026 plan payments, 4/27/26	105.00
29	FD-3650	SC-6100 Regular Salaries	4/30/2026	MPR-003594	California Public Employees Retirement System	Employee retirement contributions, 4/15/26	2,083.73
30	FD-3650	SC-6100 Regular Salaries	4/30/2026	MPR-003595	California Public Employees Retirement System	Employee retirement contributions, 4/15/26	26,847.47
31	FD-3650	SC-6100 Regular Salaries	4/30/2026	MPR-003596	California Public Employees Retirement System	Employee retirement contributions, 4/15/26	24,893.83
32	FD-3650	SC-6100 Regular Salaries	4/30/2026	MPR-003597	California Public Employees Retirement System	Employee retirement contributions, 4/15/26	1,251.77
33	SC-6100 Regular Salaries Total						\$ 1,063,241.77
34							
35	FD-3650	SC-6300 Overtime	4/6/2026	MPR-003290	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 4/6/26	\$ 116,623.04
36	FD-3650	SC-6300 Overtime	4/21/2026	MPR-003571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 4/21/26	73,859.52
37	SC-6300 Overtime Total						\$ 190,482.56
38							
39	FD-3650	SC-6400 Retirement Contribution	4/2/2026	MPR-003219	California Public Employees Retirement System	District retirement contributions, 3/15/26	\$ 2,865.02
40	FD-3650	SC-6400 Retirement Contribution	4/2/2026	MPR-003265	California Public Employees Retirement System	District retirement contributions, 3/15/26	56,556.28
41	FD-3650	SC-6400 Retirement Contribution	4/2/2026	MPR-003267	California Public Employees Retirement System	District retirement contributions, 3/15/26	1,301.55
42	FD-3650	SC-6400 Retirement Contribution	4/2/2026	MPR-003266	California Public Employees Retirement System	District retirement contributions, 3/15/26	25,850.66
43	FD-3650	SC-6400 Retirement Contribution	4/8/2026	MPR-003323	California Public Employees Retirement System	District retirement contributions, 3/31/26	2,865.02
44	FD-3650	SC-6400 Retirement Contribution	4/8/2026	MPR-003324	California Public Employees Retirement System	District retirement contributions, 3/31/26	56,617.28
45	FD-3650	SC-6400 Retirement Contribution	4/8/2026	MPR-003325	California Public Employees Retirement System	District retirement contributions, 3/31/26	25,971.85
46	FD-3650	SC-6400 Retirement Contribution	4/8/2026	MPR-003326	California Public Employees Retirement System	District retirement contributions, 3/31/26	1,301.55
47	FD-3650	SC-6400 Retirement Contribution	4/14/2026	MPR-003384	California Public Employees Retirement System	2026 RBF Contribution, COLA	11,887.45
48	FD-3650	SC-6400 Retirement Contribution	4/30/2026	MPR-003594	California Public Employees Retirement System	District retirement contributions, 4/15/26	2,819.96
49	FD-3650	SC-6400 Retirement Contribution	4/30/2026	MPR-003595	California Public Employees Retirement System	District retirement contributions, 4/15/26	54,618.32
50	FD-3650	SC-6400 Retirement Contribution	4/30/2026	MPR-003596	California Public Employees Retirement System	District retirement contributions, 4/15/26	25,485.32

Montecito Fire Protection District

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#	Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
51	FD-3650	SC-6400 Retirement Contribution	4/30/2026	MPR-003597	California Public Employees Retirement System	District retirement contributions, 4/15/26	1,320.97
52	SC-6400 Retirement Contribution Total						\$ 269,552.23
53							
54	FD-3650	SC-6550 FICA/Medicare	4/6/2026	MPR-003291	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 4/6/26	\$ 9,980.68
55	FD-3650	SC-6550 FICA/Medicare	4/21/2026	MPR-003572	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SS/Medicare, 4/21/26	7,185.30
56	SC-6550 FICA/Medicare Total						\$ 17,165.98
57							
58	FD-3650	SC-6600 Health Insurance Contrib	4/1/2026	SINV-075386	THE STANDARD INSURANCE CO	Dental Insurance - active, April 2026	\$ 8,831.80
59	FD-3650	SC-6600 Health Insurance Contrib	4/1/2026	SINV-075386	THE STANDARD INSURANCE CO	Dental Insurance - retirees, April 2026	7,958.20
60	FD-3650	SC-6600 Health Insurance Contrib	4/1/2026	SINV-075388	THE STANDARD INSURANCE CO	Vision Insurance - active, April 2026	977.32
61	FD-3650	SC-6600 Health Insurance Contrib	4/1/2026	SINV-075388	THE STANDARD INSURANCE CO	Vision Insurance - retirees, April 2026	964.66
62	FD-3650	SC-6600 Health Insurance Contrib	4/16/2026	SINV-079636	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, May	602.64
63	FD-3650	SC-6600 Health Insurance Contrib	4/23/2026	SINV-078579	WAGEWORKS INC	FSA administrative fee, April	106.25
64	SC-6600 Health Insurance Contrib Total						\$ 19,440.87
65							
66	FD-3650	SC-6700 Unemployment Ins Contribution	4/6/2026	MPR-003291	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI Taxes, 4/6/26	\$ 14.08
67	FD-3650	SC-6700 Unemployment Ins Contribution	4/21/2026	MPR-003572	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire SUI Taxes, 4/21/26	112.00
68	SC-6700 Unemployment Ins Contribution Total						\$ 126.08
69							
70	FD-3650	SC-7030 Clothing and Personal	4/1/2026	SINV-074772	L N CURTIS & SONS	Wildland tactical pants with credit applied (2)	\$ 13.61
71	FD-3650	SC-7030 Clothing and Personal	4/1/2026	SINV-075962	ON DUTY UNIFORMS INC	PPE: Wildland Pants, E. Klemowicz	296.30
72	FD-3650	SC-7030 Clothing and Personal	4/1/2026	SINV-075449	ON DUTY UNIFORMS INC	PPE: Class A Fire Chief uniform, B. Fallon	474.11
73	FD-3650	SC-7030 Clothing and Personal	4/27/2026	Accounting	L N CURTIS & SONS	Tactical pants (reclassified from SC-7348)	6,883.41
74	SC-7030 Clothing and Personal Total						\$ 7,667.43
75							
76	FD-3650	SC-7050 Communications	4/1/2026	SINV-071606	TOWERSTREAM CORPORATION	Redundant internet Station 92: April 2026	\$ 88.25
77	FD-3650	SC-7050 Communications	4/1/2026	SINV-071605	TOWERSTREAM CORPORATION	Redundant internet Station 91: April 2026	88.25
78	FD-3650	SC-7050 Communications	4/1/2026	SINV-071457	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: March 2026	376.98
79	FD-3650	SC-7050 Communications	4/1/2026	SINV-071456	COX BUSINESS	Networking Svcs - Sta 91: Mar 2026	356.30
80	FD-3650	SC-7050 Communications	4/1/2026	SINV-074774	AT&T MOBILITY	Wireless service for Cradle Points, March 2026	384.66
81	FD-3650	SC-7050 Communications	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Starlink internet, 5 accounts at fire assignments	780.13
82	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	Wireless service, January	2,303.89
83	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	Wireless service, February	2,084.27
84	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	Wireless service, March	2,085.50
85	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	Wireless service, April	2,073.40
86	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	iPhone for Fire Chief Fallon	76.77
87	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	iPad for N. Elmquist	1,380.13
88	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	iPhone for Eng/Inspector Wrenn	214.31
89	FD-3650	SC-7050 Communications	4/5/2026	SINV-074988	VERIZON WIRELESS	CradlePoint routers for response vehicles, net (9)	11,359.99
90	FD-3650	SC-7050 Communications	4/9/2026	SINV-076889	COX COMMUNICATIONS - BUSINESS	Direct circuit, Station 91	353.85
91	FD-3650	SC-7050 Communications	4/9/2026	SINV-076889	COX COMMUNICATIONS - BUSINESS	Internet service, Station 91	833.42
92	FD-3650	SC-7050 Communications	4/9/2026	SINV-076889	COX COMMUNICATIONS - BUSINESS	Internet service, Station 92	471.99
93	FD-3650	SC-7050 Communications	4/9/2026	SINV-076889	COX COMMUNICATIONS - BUSINESS	Direct circuit, Gibraltar	353.85
94	FD-3650	SC-7050 Communications	4/13/2026	SINV-077934	VERIZON WIRELESS	Wireless service, March	9.44
95	FD-3650	SC-7050 Communications	4/25/2026	SINV-081136	FRONTIER	Circuit ID: 11/RTNB/566142	108.81
96	FD-3650	SC-7050 Communications	4/25/2026	SINV-081137	FRONTIER	Circuit ID: 05/RTNB/974343	43.49
97	FD-3650	SC-7050 Communications	4/25/2026	SINV-081141	FRONTIER	Circuit ID: 05/RTNB/002320	43.49
98	FD-3650	SC-7050 Communications	4/25/2026	SINV-081144	FRONTIER	209/097-2953.0	628.41
99	FD-3650	SC-7050 Communications	4/25/2026	SINV-081145	FRONTIER	209/111-1529.0	132.08
100	FD-3650	SC-7050 Communications	4/25/2026	SINV-081148	FRONTIER	Circuit ID: 05/RTNB/974365	43.49

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101	FD-3650	SC-7050 Communications	4/25/2026	SINV-081149	FRONTIER	Circuit ID: 20/PLNB/200447	43.49
102	FD-3650	SC-7050 Communications	4/25/2026	SINV-081150	FRONTIER	Circuit ID: 05/RTNB/655155	43.49
103	FD-3650	SC-7050 Communications	4/25/2026	SINV-081152	FRONTIER	Business line: 805-565-9618	108.55
104	SC-7050 Communications Total						\$ 26,870.68
105							
106	FD-3650	SC-7060 Food	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Meal for on-duty crews	173.92
107	SC-7060 Food Total						\$ 173.92
108							
109	FD-3650	SC-7070 Household Supplies	4/20/2026	SINV-076962	FLOWATER INC	Flo Water dispenser, Sta. 91	107.75
110	FD-3650	SC-7070 Household Supplies	4/20/2026	SINV-076965	FLOWATER INC	Flo Water dispenser, Sta. 92	107.75
111	FD-3650	SC-7070 Household Supplies	4/30/2026	SINV-080991	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	627.31
112	FD-3650	SC-7070 Household Supplies	4/30/2026	SINV-080993	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	272.02
113	FD-3650	SC-7070 Household Supplies	4/30/2026	SINV-080486	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	462.50
114	FD-3650	SC-7070 Household Supplies	4/30/2026	SINV-080489	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	335.80
115	SC-7070 Household Supplies Total						\$ 1,913.13
116							
117	FD-3650	SC-7120 Equipment Maintenance	4/1/2026	SINV-072595	MONTECITO VILLAGE HARDWARE	Hardware supplies	39.81
118	FD-3650	SC-7120 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Generator fuel pump, Station 92	92.85
119	FD-3650	SC-7120 Equipment Maintenance	4/1/2026	SINV-079493	SANTA BARBARA STEAM CLEANING	Sta 91: Air ducts, registers, fans, stove hood and dryer vent cleaning	2,998.91
120	FD-3650	SC-7120 Equipment Maintenance	4/1/2026	SINV-079497	SANTA BARBARA STEAM CLEANING	Sta 91: Air ducts, registers, fans, stove hood and dryer vent cleaning	5,199.56
121	FD-3650	SC-7120 Equipment Maintenance	4/21/2026	SINV-080763	L N CURTIS & SONS	Annual inspection and repair for Hurst hydraulic tools	2,455.90
122	FD-3650	SC-7120 Equipment Maintenance	4/24/2026	SINV-079488	SANTA BARBARA STEAM CLEANING	Sta 91: Cleaned bathroom fans	195.00
123	FD-3650	SC-7120 Equipment Maintenance	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	E. Klemowicz reimb: Grizzly cooler latches shipping	7.50
124	FD-3650	SC-7120 Equipment Maintenance	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Reimb: Power cord for 900 office	13.03
125	FD-3650	SC-7120 Equipment Maintenance	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Reimb: Filter faucet/screws	26.65
126	SC-7120 Equipment Maintenance Total						\$ 11,029.21
127							
128	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	SINV-073585	RUGGIERO PLUMBING	Sta 92: Replaced regulators	2,867.00
129	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	SINV-073362	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, April 2026	1,044.00
130	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	SINV-073367	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, April 2026	325.00
131	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	SINV-075969	DRAINS PLUS	Sta 91: cleared shower drain	185.00
132	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Sprinkler controller for Station 92	140.06
133	FD-3650	SC-7200 Structure & Ground Maintenance	4/1/2026	JE-1080833	VARIOUS	Reclassified from SC-7362: SINV-049662, SINV-053564, SINV-057213, SINV-070164	2,669.90
134	FD-3650	SC-7200 Structure & Ground Maintenance	4/14/2026	SINV-077526	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 91	846.93
135	FD-3650	SC-7200 Structure & Ground Maintenance	4/14/2026	SINV-077549	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 92	513.81
136	FD-3650	SC-7200 Structure & Ground Maintenance	4/14/2026	SINV-079479	ANCHOR AIR SYSTEMS	Basement HVAC system (budgeted), Station 91	19,307.00
137	FD-3650	SC-7200 Structure & Ground Maintenance	4/16/2026	SINV-077308	AGD CABINETRY	Cabinet install, repairs, and refinish, Conference room, work completed	3,450.00
138	SC-7200 Structure & Ground Maintenance Total						\$ 31,348.70
139							
140	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-071912	AGRI-CHIP	Neighborhood Chipping	1,697.80
141	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-071912	AGRI-CHIP	Fuel Treatment Network	613.10
142	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-077886	MARBORG INDUSTRIES	Neighborhood Chipping	100.00
143	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-077889	MARBORG INDUSTRIES	Neighborhood Chipping	454.90
144	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-077891	MARBORG INDUSTRIES	Neighborhood Chipping	344.65
145	FD-3650	SC-7205 Fire Defense Zone	4/1/2026	SINV-077892	MARBORG INDUSTRIES	Neighborhood Chipping	100.00
146	FD-3650	SC-7205 Fire Defense Zone	4/3/2026	SINV-072852	FRONTCOUNTRY TREE CARE INC	Fuel Treatment Network	7,698.47
147	FD-3650	SC-7205 Fire Defense Zone	4/10/2026	SINV-075311	RUBEN RAMIREZ	Fuel Treatment Network	9,500.00
148	FD-3650	SC-7205 Fire Defense Zone	4/13/2026	SINV-077879	MARBORG INDUSTRIES	Fuel Treatment Network	2,733.23
149	FD-3650	SC-7205 Fire Defense Zone	4/13/2026	SINV-078322	MARBORG INDUSTRIES	Neighborhood Chipping	1,178.10
150	FD-3650	SC-7205 Fire Defense Zone	4/13/2026	SINV-078317	MARBORG INDUSTRIES	Neighborhood Chipping	1,027.80

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151	FD-3650	SC-7205 Fire Defense Zone	4/14/2026	MPR-003401	Richard Filippini (Inactive)	Home Hardening Grant Program recipient	9,875.98
152	FD-3650	SC-7205 Fire Defense Zone	4/14/2026	MPR-003402	NELLY R GIMBEL (Inactive)	Home Hardening Grant Program recipient	4,947.25
153	FD-3650	SC-7205 Fire Defense Zone	4/14/2026	MPR-003403	DORIS MCPHEE (Inactive)	Home Hardening Grant Program recipient	7,911.34
154	FD-3650	SC-7205 Fire Defense Zone	4/14/2026	MPR-003404	DAVID TWOHY (Inactive)	Home Hardening Grant Program recipient	4,807.00
155	FD-3650	SC-7205 Fire Defense Zone	4/15/2026	SINV-076133	FIRESAFE SOLUTIONS	Roadside Weed Abatement	7,000.00
156	FD-3650	SC-7205 Fire Defense Zone	4/16/2026	MPR-003427	KRISTIN SEDLIN (Inactive)	Home Hardening Grant Program recipient	10,000.00
157	FD-3650	SC-7205 Fire Defense Zone	4/21/2026	SINV-077932	FIRESAFE SOLUTIONS	Roadside Weed Abatement	5,600.00
158	FD-3650	SC-7205 Fire Defense Zone	4/26/2026	SINV-079367	MCPHERSON TREE CARE	Roadside Hazard Abatement	2,200.00
159	SC-7205 Fire Defense Zone Total						\$ 77,789.62
160							
161	FD-3650	SC-7348 Instruments & Equip. < \$5000	4/27/2026	Accounting	L N CURTIS & SONS	Tactical pants - reclassified to SC-7030	\$ (6,883.41)
162	SC-7348 Instruments & Equip. < \$5000 Total						\$ (6,883.41)
163							
164	FD-3650	SC-7362 Building Maintenance	4/1/2026	JE-1080833	VARIOUS	Reclassify to SC-7200: SINV-049662, SINV-053564, SINV-057213, SINV-070164	\$ (2,669.90)
165	SC-7362 Building Maintenance Total						\$ (2,669.90)
166							
167	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-072646	COASTAL CHEVROLET	D91: Alternator belt	\$ 69.11
168	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-072648	COASTAL CHEVROLET	D91: Alternator	359.16
169	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-072649	HI-TECH EMERGENCY VEHICLE SERVICE INC	E192: Flow meter, seals and pump tubing	1,421.58
170	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-071924	MCMaster-CARR SUPPLY CO	SQ91: UHMW for rear leaf springs	128.51
171	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-073653	KIMBALL MIDWEST CORP	Shop supplies: Hardware	376.88
172	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	BC92: alignment service	200.00
173	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Mechanic tools/supplies: cordless grinder, welding clamps	161.57
174	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Shop supplies: tools, welding clamps	237.44
175	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	E392: CAFS filters, supplies, wipers and key boxes	451.94
176	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	E91/E92: spare alternators	1,859.68
177	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	DMV registration fees for Trail91	78.54
178	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Shop supplies: spray paint, hub face cleaner, silicone	147.93
179	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-077130	PERFORMANCE TRUCK REPAIR INC	E91 & E92: Service parts	1,467.24
180	FD-3650	SC-7363 Equipment Maintenance	4/1/2026	SINV-077510	COASTAL CHEVROLET	D91: Alternator issue	165.00
181	FD-3650	SC-7363 Equipment Maintenance	4/3/2026	SINV-072650	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Water pump and DEF	475.92
182	FD-3650	SC-7363 Equipment Maintenance	4/6/2026	SINV-072913	AMAZON CAPITAL SERVICES	USAR91: Inverter and supplies	133.88
183	FD-3650	SC-7363 Equipment Maintenance	4/6/2026	SINV-073563	AUTOZONE PARTS INC	Shop supplies: chemicals, rubber vacuum caps	107.52
184	FD-3650	SC-7363 Equipment Maintenance	4/6/2026	SINV-073387	HUGO'S AUTO DETAILING	Full service detail: Tahoe, Fire Chief	400.00
185	FD-3650	SC-7363 Equipment Maintenance	4/6/2026	SINV-073387	HUGO'S AUTO DETAILING	Car wash service, March	200.00
186	FD-3650	SC-7363 Equipment Maintenance	4/13/2026	SINV-075467	AMAZON CAPITAL SERVICES	Flashlight and other vehicle supplies, Chief Fallon	223.71
187	FD-3650	SC-7363 Equipment Maintenance	4/13/2026	SINV-075467	AMAZON CAPITAL SERVICES	Supplies & fuel island filter	91.54
188	FD-3650	SC-7363 Equipment Maintenance	4/13/2026	SINV-077875	JOHNSON EQUIPMENT CO	P99: Inverter and accessories	1,310.84
189	FD-3650	SC-7363 Equipment Maintenance	4/20/2026	SINV-077151	AMAZON CAPITAL SERVICES	Supplies & fuel island filter	165.94
190	FD-3650	SC-7363 Equipment Maintenance	4/20/2026	SINV-077151	AMAZON CAPITAL SERVICES	Flashlight and other vehicle supplies, Chief Fallon	56.12
191	FD-3650	SC-7363 Equipment Maintenance	4/20/2026	SINV-077151	AMAZON CAPITAL SERVICES	Shop supplies: Adhesive and packing tape	54.22
192	FD-3650	SC-7363 Equipment Maintenance	4/20/2026	SINV-077151	AMAZON CAPITAL SERVICES	P99: Inverter mounting acc	110.97
193	FD-3650	SC-7363 Equipment Maintenance	4/27/2026	Accounting	JOHNSON EQUIPMENT CO	Reclassified to FD-3650/SC-7363: Retrofit D91 in BC93 vehicle	(17,891.36)
194	FD-3650	SC-7363 Equipment Maintenance	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	J. Moran reimb: Metal for R91 vice mount	40.00
195	FD-3650	SC-7363 Equipment Maintenance	4/30/2026	SINV-080759	INTERSTATE BATTERIES OF SIERRA MADRE	USAR91, BC95, & BC93: New batteries	1,234.18
196	FD-3650	SC-7363 Equipment Maintenance	4/30/2026	SINV-080759	INTERSTATE BATTERIES OF SIERRA MADRE	D91: New battery	251.04
197	SC-7363 Equipment Maintenance Total						\$ (5,910.90)
198							
199	FD-3650	SC-7400 Medical, Dental and Lab	4/30/2026	SINV-081133	LIFE ASSIST INC	Patient medical supplies (including two Video Laryngoscope kits)	\$ 9,428.68
200	SC-7400 Medical, Dental and Lab Total						\$ 9,428.68

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202	FD-3650	SC-7450 Office Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	2025 Fire Code Book for Fire Marshal	\$ 1,159.44
203	FD-3650	SC-7450 Office Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	LA Times subscription, quarterly	409.50
204	FD-3650	SC-7450 Office Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: postage, supplies for community meeting, iPad Case (PIO)	269.88
205	FD-3650	SC-7450 Office Expense	4/20/2026	SINV-077154	AMAZON CAPITAL SERVICES	Shipping supplies	20.46
206	FD-3650	SC-7450 Office Expense	4/25/2026	SINV-079368	STAPLES BUSINESS ADVANTAGE	Office supplies	429.90
207	FD-3650	SC-7450 Office Expense	4/27/2026	SINV-079485	AMAZON CAPITAL SERVICES	Conference Room supplies: Organization bins and adapters	91.48
208	FD-3650	SC-7450 Office Expense	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	C. Atchison reimb: iPhone case	43.09
209	FD-3650	SC-7450 Office Expense	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	L. Bass reimb: ID cards for C. Favuzzi	39.28
210	SC-7450 Office Expense Total						\$ 2,463.03
211							
212	FD-3650	SC-7460 Professional & Special Service	4/1/2026	SINV-071478	TEAM SOLUTIONS GROUP	IT support, April 2026	\$ 5,100.00
213	FD-3650	SC-7460 Professional & Special Service	4/1/2026	SINV-071474	ZWORLD GIS	Mapping services, April	2,280.00
214	FD-3650	SC-7460 Professional & Special Service	4/1/2026	SINV-076302	CAPITOL PUBLIC FINANCE GROUP LLC	Annual debt transparency report for POB	375.00
215	FD-3650	SC-7460 Professional & Special Service	4/1/2026	SINV-077500	UNDERWOOD MANAGEMENT RESOURCES INC	Other projects mgmt - St 91 generator and St 92 waterproofing coordination	180.00
216	FD-3650	SC-7460 Professional & Special Service	4/3/2026	SINV-075410	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)	1,050.00
217	FD-3650	SC-7460 Professional & Special Service	4/8/2026	SINV-075608	PRICE POSTEL & PARMA	Legal services, March 2026	12,164.00
218	FD-3650	SC-7460 Professional & Special Service	4/10/2026	SINV-076305	CAPITOL PUBLIC FINANCE GROUP LLC	Strategic financial update services, February 2026	1,935.00
219	FD-3650	SC-7460 Professional & Special Service	4/20/2026	SINV-076902	US BANK	POB Series 2021 - Trust administration fees	3,018.75
220	FD-3650	SC-7460 Professional & Special Service	4/22/2026	SINV-079796	CAPITOL PUBLIC FINANCE GROUP LLC	Strategic financial update services, March 2026	4,730.00
221	FD-3650	SC-7460 Professional & Special Service	4/23/2026	SINV-078327	TEAM SOLUTIONS GROUP	IT support, May 2026	5,100.00
222	SC-7460 Professional & Special Service Total						\$ 35,932.75
223							
224	FD-3650	SC-7507 ADP Payroll Fees	4/16/2026	SINV-076316	UKG INC	UKG payroll monthly fee, April 2026	\$ 1,725.01
225	SC-7507 ADP Payroll Fees Total						\$ 1,725.01
226							
227	FD-3650	SC-7510 Contractual Services	4/1/2026	SINV-071478	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	\$ 1,562.65
228	FD-3650	SC-7510 Contractual Services	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Avenza mapping subscription, annual fee	5,039.37
229	FD-3650	SC-7510 Contractual Services	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Scanova QR code generator for field map products	420.00
230	FD-3650	SC-7510 Contractual Services	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Trello project management account, annual fee	119.99
231	FD-3650	SC-7510 Contractual Services	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees	225.38
232	FD-3650	SC-7510 Contractual Services	4/10/2026	SINV-076967	KNOX COMPANY	Narcotics medical vault, cloud license	721.00
233	FD-3650	SC-7510 Contractual Services	4/23/2026	SINV-078327	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	1,562.65
234	SC-7510 Contractual Services Total						\$ 9,651.04
235							
236	FD-3650	SC-7540 Rents/Leases-Equipment	4/1/2026	SINV-072640	WELLS FARGO VENDOR FIN SERV	Copier lease, April 14, 2026 - May 13, 2026	\$ 249.98
237	SC-7540 Rents/Leases-Equipment Total						\$ 249.98
238							
239	FD-3650	SC-7546 Administrative Expense	4/15/2026	JE-1079903	COUNTY OF SANTA BARBARA	Description: SB2557 Property Tax Admin Fee 2025-26 (7546)	\$ 223,801.07
240	SC-7546 Administrative Expense Total						\$ 223,801.07
241							
242	FD-3650	SC-7580 Rents/Leases-Structure	4/1/2026	SINV-071453	COMMUNITY RADIO INC	Gibraltar space rental qtrly, Apr-Jun 2026	\$ 2,728.38
243	SC-7580 Rents/Leases-Structure Total						\$ 2,728.38
244							
245	FD-3650	SC-7630 Small Tools & Instruments	4/1/2026	JE-1080443	US BANK CORPORATE CARD	Tarps for rope bag	\$ 30.14
246	FD-3650	SC-7630 Small Tools & Instruments	4/22/2026	SINV-079474	ALLSTAR FIRE EQUIPMENT INC	Thermal imager for SQ91	1,768.96
247	SC-7630 Small Tools & Instruments Total						\$ 1,799.10
248							
249	FD-3650	SC-7650 Special Departmental Expense	4/1/2026	SINV-073649	AIR POLLUTION CONTROL DISTRICT	Generator annual emissions fee, Sta 92	\$ 897.25
250	FD-3650	SC-7650 Special Departmental Expense	4/1/2026	SINV-073648	AIR POLLUTION CONTROL DISTRICT	Generator annual emissions fee, Sta 91	897.25
251	FD-3650	SC-7650 Special Departmental Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Reverse CalCard - full payment for 7/22/25 statement	(17,319.51)

Montecito Fire Protection District

Expenditure Transactions

#	Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
252	FD-3650	SC-7650 Special Departmental Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Food supplies purchase for MFA (reimbursed)	214.12
253	FD-3650	SC-7650 Special Departmental Expense	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Flowers for promotional ceremony	76.45
254	FD-3650	SC-7650 Special Departmental Expense	4/3/2026	SINV-072638	SANTA BARBARA TROPHY	Name plate for mailbox: Fallon	6.56
255	FD-3650	SC-7650 Special Departmental Expense	4/17/2026	SINV-076653	US BANK CORPORATE PAYMENT SYSTEM	US Bank CalCard Statement for 1/22/26	18,144.62
256	SC-7650 Special Departmental Expense Total						\$ 2,916.74
257							
258	FD-3650	SC-7671 Special Projects	4/1/2026	JE-1080443		Logo signs for lectern and public meetings	\$ 40.66
259	FD-3650	SC-7671 Special Projects	4/24/2026	SINV-079806	BOONE PRINTING & GRAPHICS	Hazard Abatement notification mailers	4,938.15
260	SC-7671 Special Projects Total						\$ 4,978.81
261							
262	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	S. Chapman: Nenana Complex asgmt travel expenses (July)	\$ 1,816.10
263	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Madre Fire asgmt travel expenses (July)	522.52
264	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: Green Fire asgmt travel expenses (July)	196.34
265	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Admin Staff meeting (7)	237.76
266	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: B. Hauser +5 re: foam demonstration	140.71
267	FD-3650	SC-7730 Transportation and Travel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Trip to pick up/drop off BC94 at shop	71.82
268	FD-3650	SC-7730 Transportation and Travel	4/2/2026	MPR-003215	SHAUN P DAVIS	S. Davis Reimbursement: SDRMA Safety Specialist	200.00
269	FD-3650	SC-7730 Transportation and Travel	4/2/2026	MPR-003213	ANTHONY HUDLEY	A. Hudley Reimbursement: Ignite Symposium	177.00
270	FD-3650	SC-7730 Transportation and Travel	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	E. Klemowicz reimb: River Complex meal	13.99
271	FD-3650	SC-7730 Transportation and Travel	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	A. Nahas reimb: LCW Conference meals	39.00
272	SC-7730 Transportation and Travel Total						\$ 3,415.24
273							
274	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/1/2026	SINV-071685	FUEL SMART	Gasoline charges, March	\$ 1,371.80
275	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/1/2026	SINV-072600	MCCORMIX CORPORATION	Diesel fuel, 3/26/26	2,257.77
276	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/1/2026	JE-1080443	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges (CalCard)	2,005.27
277	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/17/2026	SINV-080515	MCCORMIX CORPORATION	Diesel fuel, 4/17/26	2,642.77
278	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	J. Villarreal reimb: Fuel for rental	20.00
279	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	R. McCracken reimb: Fire asgmt fuel	71.02
280	FD-3650	SC-7731 Gasoline-Oil-Fuel	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	T. Ederer reimb: Fuel for B94 vehicle	48.81
281	SC-7731 Gasoline-Oil-Fuel Total						\$ 8,417.44
282							
283	FD-3650	SC-7732 Training	4/1/2026	SINV-072591	INDUSTRIAL EMERGENCY COUNCIL	Hazardous materials annual refresher training (3)	\$ 5,400.00
284	FD-3650	SC-7732 Training	4/1/2026	MPR-003127	BILLY WRENN	C. Spencer Reimbursement: Driver Operator 1B	(921.06)
285	FD-3650	SC-7732 Training	4/1/2026	MPR-000784	BENJAMIN HAUSER	B. Hauser Reimbursement: USAR Task Force Leader	(69.00)
286	FD-3650	SC-7732 Training	4/2/2026	MPR-003214	SHAUN P DAVIS	S. Davis Reimbursement: Ignite Symposium	177.00
287	FD-3650	SC-7732 Training	4/2/2026	MPR-003216	CHARLES SPENCER (Inactive)	C. Spencer Reimbursement: Driver Operator 1B	921.06
288	FD-3650	SC-7732 Training	4/14/2026	MPR-003388	JARED GAMM	J. Gamm Reimbursement: AHA BLS/ACLS/PALS Instruct Renew + Supplies	665.95
289	FD-3650	SC-7732 Training	4/14/2026	MPR-003389	JARED GAMM	J. Gamm Reimbursement: CSFM FF2 Testing through AHC	125.00
290	FD-3650	SC-7732 Training	4/14/2026	MPR-003390	JARED GAMM	J. Gamm Reimbursement: CA EMSA Paramedic License Renewal Fee	250.00
291	FD-3650	SC-7732 Training	4/14/2026	MPR-003391	JESS GILKEY	J. Gilkey Reimbursement: Central Coast Truck Academy	115.00
292	FD-3650	SC-7732 Training	4/14/2026	MPR-003392	ETHAN REEVES	E. Reeves Reimbursement: Company Officer 2B	1,054.39
293	FD-3650	SC-7732 Training	4/14/2026	MPR-003393	ETHAN REEVES	E. Reeves Reimbursement: Central Coast Truck Academy	306.40
294	FD-3650	SC-7732 Training	4/14/2026	MPR-003394	ANDREW RUPP	A. Rupp Reimbursement: Central Coast Truck Academy	1,107.82
295	FD-3650	SC-7732 Training	4/14/2026	MPR-003395	BILLY WRENN	B. Wrenn Reimbursement: CA Fire Prevention Symposium	675.00
296	FD-3650	SC-7732 Training	4/14/2026	MPR-003387	KEVIN FRENCH	K. French Reimbursement: Central Coast Truck Academy	115.00
297	FD-3650	SC-7732 Training	4/16/2026	MPR-003429	BRADEN MACY	B. Macy Reimbursement: Paramedic recertification	250.00
298	FD-3650	SC-7732 Training	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	T. Burch reimb: S-230/231 Engine/Crew Boss meals	38.00
299	FD-3650	SC-7732 Training	4/27/2026	MPR-003516	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	D. Johnson reimb: S-230/231 Engine/Crew Boss meals	38.00
300	SC-7732 Training Total						\$ 10,248.56
301							

Montecito Fire Protection District

Expenditure Transactions

#	Fund	Spend Category	Accounting Date	Document	Supplier/Miscellaneous Payee	Memo	Amount
302	FD-3650	SC-7760 Utilities	4/1/2026	SINV-072597	MONTECITO WATER DISTRICT	Water service, Sta. 91	\$ 543.79
303	FD-3650	SC-7760 Utilities	4/1/2026	SINV-072598	MONTECITO WATER DISTRICT	Water service, Sta. 92	469.15
304	FD-3650	SC-7760 Utilities	4/7/2026	SINV-074181	THE GAS COMPANY	Gas service, Sta 91 - 04/03/26	113.15
305	FD-3650	SC-7760 Utilities	4/8/2026	SINV-074784	THE GAS COMPANY	Gas service, Sta 92 - 04/06/26	126.14
306	FD-3650	SC-7760 Utilities	4/13/2026	SINV-076402	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	3,118.74
307	FD-3650	SC-7760 Utilities	4/30/2026	SINV-080764	MONTECITO WATER DISTRICT	Water service, Sta. 91	543.79
308	FD-3650	SC-7760 Utilities	4/30/2026	SINV-080766	MONTECITO WATER DISTRICT	Water service, Sta. 92	419.39
309	SC-7760 Utilities Total						\$ 5,334.15
310							
311	FD-3650	SC-8200 Structures&Struct Improvements	4/1/2026	SINV-077498	UNDERWOOD MANAGEMENT RESOURCES INC	Sta 92 Carport/Gate: Project mgmt, March 2026	\$ 740.00
312	FD-3650	SC-8200 Structures&Struct Improvements	4/28/2026	SINV-079415	PUEBLO CONSTRUCTION INC	Sta 92 Carport/Gate: Contractor, retention payout	26,154.62
313	SC-8200 Structures&Struct Improvements Total						\$ 26,894.62
314							
315	FD-3650	SC-8300 Equipment	4/1/2026	SINV-071191	BLUM & SONS ELECTRIC INC	LMR project: Work at Gibraltar receive site	\$ 1,400.00
316	FD-3650	SC-8300 Equipment	4/1/2026	SINV-075424	UNDERWOOD MANAGEMENT RESOURCES INC	LMR Comm: Project mgmt, November 2026	370.50
317	FD-3650	SC-8300 Equipment	4/1/2026	SINV-076886	5 BAR ENGINEERING LLC	LMR: Station alerting projects and frequency impediment PCN reviews	30,165.40
318	FD-3650	SC-8300 Equipment	4/1/2026	SINV-079487	PACIFIC MATERIALS LAB INC	LMR Project: Weld inspection for Shepard Mesa antenna mounting	960.00
319	FD-3650	SC-8300 Equipment	4/1/2026	SINV-077497	UNDERWOOD MANAGEMENT RESOURCES INC	LMR Comm: Project mgmt, March 2026	400.00
320	FD-3650	SC-8300 Equipment	4/1/2026	SINV-077501	UNDERWOOD MANAGEMENT RESOURCES INC	Generators, Sta 91/92: Project mgmt, March 2026	60.00
321	SC-8300 Equipment Total						\$ 33,355.90
322							
323	FD-3650 Montecito Fire Protection Dist Total						\$ 2,084,678.47
324							
325							
326	FD-3652	SC-8300 Equipment	4/27/2026	Accounting	JOHNSON EQUIPMENT CO	Reclassified from FD-3650/SC-7363: Retrofit D91 in BC93 vehicle	\$ 17,891.36
327	SC-8300 Equipment Total						\$ 17,891.36
328							
329	FD-3652 Montecito Fire Cap Outlay Res Total						\$ 17,891.36
330							
331	Grand Total						\$ 2,102,569.83

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	4/30/2025 Year-To-Date Actual	4/30/2026 Year-To-Date Actual
Revenues		
RC-3010 Property Tax-Current Secured	\$ 22,398,777.76	\$ 23,687,486.46
RC-3011 Property Tax-Unitary	129,018.65	152,147.78
RC-3015 PT PY Corr/Escapes Secured	30,598.59	33,773.02
RC-3020 Property Tax-Current Unsecd	807,498.32	858,702.48
RC-3023 PT PY Corr/Escapes Unsecured	22,589.27	7,829.47
RC-3040 Property Tax-Prior Secured	2,439.50	1,246.20
RC-3050 Property Tax-Prior Unsecured	15,233.91	15,723.94
RC-3054 Supplemental Pty Tax-Current	196,424.55	190,987.64
RC-3056 Supplemental Pty Tax-Prior	2,517.36	5,434.09
6000:Taxes	23,605,097.91	24,953,331.08
	-	-
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	2,567.34	7.49
6050:Fines, Forfeitures, and Penalties	2,567.34	7.49
	-	-
RC-3380 Interest Income	234,807.98	334,268.00
RC-3409 Other Rental of Bldgs and Land	-	-
6150:Use of Money and Property	234,807.98	334,268.00
	-	-
RC-3750 State-Emergency Assistance	49,702.23	96,500.31
RC-4220 Homeowners Property Tax Relief	64,718.88	64,412.83
6200:Intergovernmental Revenue-State	114,421.11	160,913.14
RC-4476 Federal Emergency Assistance	1,817,192.94	1,931,841.02
RC-4610 Federal Aid for Disaster	(507,366.00)	489,505.17
6210:Intergovernmental Revenue-Federal	1,309,826.94	2,421,346.19
RC-5105 Reimb for District Services	144,596.84	180,077.49
6300:Charges for Services	144,596.84	180,077.49
RC-5768 Safety Member Reimbursement	88,583.91	92,698.76
RC-5895 Other-Donations	100.00	51,050.00
RC-5909 Other Miscellaneous Revenue	8,692.89	9,515.41
6350:Miscellaneous Revenue	97,376.80	153,264.17
Total Revenues	25,508,694.92	28,203,207.56

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	4/30/2025 Year-To-Date Actual	4/30/2026 Year-To-Date Actual
Expenditures		
SC-6100 Regular Salaries	8,560,242.77	8,639,439.98
SC-6300 Overtime	1,063,272.16	1,231,172.62
SC-6301 Overtime - Reimbursable	2,232,304.34	1,468,904.25
SC-6400 Retirement Contribution	2,277,611.29	2,966,593.90
SC-6450 Supp Retirement Contribution	1,750,000.00	3,500,000.00
SC-6475 Retiree Medical OPEB	250,000.00	-
SC-6550 FICA/Medicare	170,450.10	158,197.34
SC-6600 Health Insurance Contrib	2,216,785.74	2,283,875.13
SC-6700 Unemployment Ins Contribution	5,752.64	5,367.72
SC-6900 Workers Compensation	485,536.51	798,079.91
7010:Salaries and Employee Benefits	19,011,955.55	21,051,630.85
SC-7030 Clothing and Personal	7,594.37	35,438.03
SC-7050 Communications	100,592.91	122,695.39
SC-7060 Food	2,882.08	310.97
SC-7070 Household Supplies	30,282.54	25,306.80
SC-7090 Insurance	150,895.00	154,991.00
SC-7120 Equipment Maintenance	45,245.28	45,171.61
SC-7121 Operating Supplies	-	11,724.52
SC-7200 Structure & Ground Maintenance	50,607.48	145,397.67
SC-7205 Fire Defense Zone	314,002.05	409,060.47
SC-7322 Consulting & Mgmt Fees	-	-
SC-7324 Audit and Accounting Fees	35,418.00	36,615.52
SC-7325 Other Professional Services	-	120,408.37
SC-7348 Instruments & Equip. < \$5000	8,972.05	11,656.55
SC-7363 Equipment Maintenance	98,587.07	114,453.66
SC-7400 Medical, Dental and Lab	46,040.48	49,662.11
SC-7430 Memberships	12,053.00	11,722.00
SC-7450 Office Expense	12,086.73	16,940.65
SC-7456 IT Hardware Purchase < \$5K	24,155.65	35,260.11
SC-7460 Professional & Special Service	277,367.98	418,071.46
SC-7507 ADP Payroll Fees	17,347.39	16,790.80
SC-7510 Contractual Services	109,030.72	102,988.51
SC-7530 Publications & Legal Notices	1,774.82	9,414.14
SC-7540 Rents/Leases-Equipment	4,075.09	7,774.76
SC-7546 Administrative Expense	192,891.73	223,801.07
SC-7580 Rents/Leases-Structure	7,787.22	13,335.54
SC-7630 Small Tools & Instruments	11,145.87	13,110.32

Montecito Fire Protection District Financial Trend - 2 Years

Fund 3650: General Fund

As of: 4/30/2026

Ledger Account	4/30/2025 Year-To-Date Actual	4/30/2026 Year-To-Date Actual
SC-7650 Special Departmental Expense	49,539.68	142,861.45
SC-7671 Special Projects	11,652.00	6,963.81
SC-7730 Transportation and Travel	58,399.39	32,234.96
SC-7731 Gasoline-Oil-Fuel	52,544.74	45,190.29
SC-7732 Training	44,280.88	50,054.36
SC-7760 Utilities	61,927.63	60,713.52
7020:Services and Supplies	1,839,179.83	2,490,120.42
SC-7830 Interest Expense	84,333.34	63,795.44
7045:Other Charges	84,333.34	63,795.44
SC-8200 Structures&Struct Improvements	11,557.10	208,757.56
7073:Structures&Struct Improvements	11,557.10	208,757.56
SC-8300 Equipment	348,338.98	414,356.27
7074:Equipment	348,338.98	414,356.27
Total Expenditures	21,295,364.80	24,228,660.54
Other Financing Sources & Uses		
SC-7901 Oper Trf (Out)	-	-
SC-7910 Long Term Debt Princ Repayment	1,173,594.14	1,194,132.03
7095:Other Financing Uses	1,173,594.14	1,194,132.03
	-	-
Total Other Financing Sources & Uses	(1,173,594.14)	(1,194,132.03)
Changes to Fund Balances		
AP-9601 Residual Fund Balance-Inc/Dec	-	-
5026:Decrease to Fund Balance - Residual	-	-
AP-9601 Residual Fund Balance-Inc/Dec	-	-
5027:Increase to Fund Balance - Residual	-	-
Total Changes to Fund Balance	-	-
Net Financial Impact	\$ 3,039,735.98	\$ 2,780,414.99

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

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Billing	Date Received	Amount Received
Bear Gulch, WA-OLF-000178	08/12-08/31/25	F-20251057-MTO	10/27/25	USFS	380,527.66	01/12/26	380,527.66
Dillon, CA-SRF-000715	08/30-09/07/25	F-20251246-MTO	11/10/25	USFS	132,211.98	01/09/26	132,211.98
Emigrant, OR-WIF-250322	09/11-09/21/25	F-20251583-MTO	11/21/25	USFS	29,726.23	02/20/26	29,726.23
Garnet, CA-SNF-001684	09/02-10/10/25	F-20251528-MTO	11/16/25	USFS	219,048.44	01/05/26	219,048.44
Gifford, CA-LPF-002181	08/01-09/03/25	F-20250850-MTO	10/17/25	USFS	667,634.99	01/15/26	667,634.99
Green, CA-SHF-000560	07/18-07/29/25	F-20250371-MTO	10/13/25	USFS	55,705.78	12/04/25	55,705.78
Madre, CA-LPF-001817	07/03-07/18/25	F-20250126-MTO	08/13/25	USFS	328,066.55	10/21/25	328,066.55
Nenana Ridge Complex, AK-FAS-511903	07/04-07/23/25	F-20250307-MTO	10/07/25	USFS	92,066.82	12/04/25	92,066.82
Nenana Ridge Complex, AK-FAS-511903 (EC)	07/04-07/23/25			USFS	2,486.50		
Peak Fire, CA-SHF-000942	08/31-09/05/25	F-20251006-MTO	10/21/25	USFS	26,852.34	01/27/26	26,852.34
Pickett Fire, CA-LNU-015521	08/24-08/30/25	U-20251291-MTO	10/23/25	CalOES	90,705.80	12/22/25	90,705.80
					\$ 2,025,033.09		\$ 2,022,546.59

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Brian Fallon, Fire Chief *BF*
Prepared by: Araceli Nahas, Finance and Administrative Manager *AN*
Date: May 19, 2026
Topic: Review of PARS Section 115 Trust Accounts for Pension and OPEB

Summary

The Finance Committee reviews the PARS statements for the Section 115 trusts for pension and OPEB at bi-monthly meetings.

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

- **OPEB Trust Balance:** \$16,169,721
- **Pension Trust Balance:** \$6,318,194

A detailed summary of the trusts activity for the most recent 12-month period is provided as an attachment. This summary includes monthly activity, including contributions, earnings/(losses), expenses and withdrawals, 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)
April 2025	14,837,099.07	-	28,583.45	5,209.58	14,860,472.94	0.16%	8.21%
May 2025	14,860,472.94	-	183,579.84	5,213.88	15,038,838.90	1.20%	6.84%
June 2025	15,038,838.90	100,000.00	369,350.68	5,277.80	15,502,911.78	2.42%	8.19%
July 2025	15,502,911.78	-	37,499.92	5,347.16	15,535,064.54	0.21%	6.07%
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%
Total		100,000.00	1,297,987.33	65,364.96			

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)
March 2025	8,830,633.31	-	(115,810.32)	3,095.43	8,711,727.56	-1.35%	5.02%
April 2025	8,711,727.56	-	16,728.41	3,065.30	8,725,390.67	0.16%	8.16%
May 2025	8,725,390.67	-	107,176.62	3,067.81	8,829,499.48	1.19%	6.79%
June 2025	8,829,499.48	400,000.00	218,144.93	3,100.82	9,444,543.59	2.44%	8.15%
July 2025	9,444,543.59	-	22,542.20	3,297.46	9,463,788.33	0.20%	6.03%
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%
Total		400,000.00	972,193.89	39,167.13			

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

Total Accrued Pension Liability at 6/30/2024 = \$ 139,745,400
 CalPERS total assets at 6/30/2024 = 116,567,302
 Net Pension Liability at 6/30/2024 = \$ 23,178,098

*Funded status = **83.4%**

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
3/1/2026 to 3/31/2026

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

Account Summary

Source	Balance as of 3/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 3/31/2026
OPEB	\$16,687,542.17	\$0.00	-\$512,149.30	\$5,671.43	\$0.00	\$0.00	\$16,169,721.44
PENSION	\$10,163,660.07	\$0.00	-\$342,012.41	\$3,454.00	\$3,500,000.00	\$0.00	\$6,318,193.66
Totals	\$26,851,202.24	\$0.00	-\$854,161.71	\$9,125.43	\$3,500,000.00	\$0.00	\$22,487,915.10

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	-3.07%	-0.50%	8.71%	7.96%	3.44%	6.17%	1/19/2010
PENSION	-3.37%	-0.81%	8.37%	7.91%	3.41%	-	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