Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1: 19900 Portola Drive

☐ Has Address Changed?

Street 2:

City: Salinas State: CA Zip: 93908

Email:

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Aimee		Dahle	President	
Member 2	Jim		Slaten	Secretary	
Member 3	Chad		Lindley	Director	
Member 4	Nicole		Hollingsworth	Director	
Member 5	Brent		Buche	Director	
Member					

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Wendy		Renwick	Finance Officer	wrenwick@mcrfd.org
Officials					

Report Prepared By

First Name: Wendy M. I.: Last Name: Renwick

Telephone: (831) 455-1828 Email: wrenwick@mcrfd.org

Independent Auditor

Firm Name: CliftonLarsonAllen LLP

First Name: Daphnie M. I.: Last Name: Munoz

Telephone: (714) 795-5474

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ○ Yes ◉ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

○ BCU ○ DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

○ City ○ County ○ Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ○ Yes ○ No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

○ Cash basis ◉ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ○ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ◉ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ◉ N/A

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

Activity: (1 of 1) (Record Completed) Fire Protection

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
	Revenues						
	Taxes and Assessments						
R01.	Current Secured and Unsecured (1%)	15,719,408					15,719,408
R02.	Voter-Approved Taxes	443,635					443,635
R03.	Pass-through and Residual Property Taxes (ABX1 26)	895,624					895,624
R05.	Tax Increment						
R06.	Parcel Tax	1,268,453					1,268,453
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	162,511					162,511
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	18,489,631	0	0	0	0	18,489,631
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
	Revenue from Use of Money and Property						
R15.	Investment Income	163,328					163,328
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	163,328	0	0	0	0	163,328
	Intergovernmental – Federal						
R19.	Aid for Construction	31,232					31,232
R20.	Other Intergovernmental – Federal	67,720					67,720
R21.	Total Intergovernmental – Federal	98,952	0	0	0	0	98,952
	Intergovernmental – State						
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	49,017					49,017
R25.	Timber Yield						
R26.	Other Intergovernmental – State	1,511,756					1,511,756
R27.	Total Intergovernmental – State	1,560,773	0	0	0	0	1,560,773
R28.	Intergovernmental – Other	3,897,901					3,897,901
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
	Self-Insurance Only						
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	**Total Revenues**	$24,210,585	$0	$0	$0	$0	$24,210,585
	Expenditures						
R36.	Salaries and Wages	12,217,414					12,217,414
R37.	Employee Benefits	5,868,738					5,868,738

R38. Services and Supplies	3,380,754					3,380,754
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	1,540,000					1,540,000
R42. Interest Payments on Long-Term Debt	695,468					695,468
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	2,235,468	0	0	0	0	2,235,468
R46. Capital Outlay	725,178					725,178
R47. Other Expenditures						
R48. **Total Expenditures**	$24,427,552	$0	$0	$0	$0	$24,427,552
R49. **Excess (Deficiency) of Revenues Over (Under) Expenditures**	$-216,967	$0	$0	$0	$0	$-216,967
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. **Total Other Financing Sources (Uses)**	$0	$0	$0	$0	$0	$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. **Total Special and Extraordinary Items**	0	0	0	0	0	0
R66. **Net Change in Fund Balances**	$-216,967	$0	$0	$0	$0	$-216,967
R67. **Fund Balances (Deficits), Beginning of Fiscal Year**	$7,410,221	$0	$0	$0	$0	$7,410,221
R68. **Adjustment**						
R69. Reason for Adjustment						
R70. **Fund Balances (Deficits), End of Fiscal Year**	$7,193,254	$0	$0	$0	$0	$7,193,254

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2025

SD01.	Districtwide or Improvement District/Zone	Districtwide
SD02.	Improvement District/Zone (if applicable)	
R03.	Purpose of Debt (1 of 2) (Record Completed)	Taxable Pension Obligation
R04.	Nature of Revenue Pledged	Property Tax
R05.	Percent of Pledge	100%
R06.	Debt Type	Pension Obligation Bonds
R07.	Fund Type	Governmental
SD08.	Activity	Fire Protection
R09.	Year of Issue	2012
R10.	Beginning Maturity Year	2012
R11.	Ending Maturity Year	2027
R12.	Principal Authorized	9,260,000
R13.	Principal Issued to Date	9,260,000
R14.	Principal Unspent	
R15.	**Principal Payable, Beginning of Fiscal Year**	$3,025,000
R16.	Adjustment to Principal in Current Fiscal Year	
R17.	Reason for Adjustment to Principal in Current Fiscal Year	
R18.	Principal Issued in Current Fiscal Year	
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	700,000
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	**Principal Payable, End of Fiscal Year**	$2,325,000
R22.	Principal Payable, Current Portion	735,000
R23.	**Principal Payable, Noncurrent Portion**	$1,590,000
R24.	Interest Paid in Current Fiscal Year	145,205
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2025

SD01.	Districtwide or Improvement District/Zone	Districtwide
SD02.	Improvement District/Zone (if applicable)	
R03.	Purpose of Debt (2 of 2) (Record Completed)	Taxable Pension Obligation 2019
R04.	Nature of Revenue Pledged	Property Tax
R05.	Percent of Pledge	100%
R06.	Debt Type	Pension Obligation Bonds
R07.	Fund Type	Governmental
SD08.	Activity	Fire Protection
R09.	Year of Issue	2019
R10.	Beginning Maturity Year	2020
R11.	Ending Maturity Year	2039
R12.	Principal Authorized	20,250,000
R13.	Principal Issued to Date	20,250,000
R14.	Principal Unspent	
R15.	**Principal Payable, Beginning of Fiscal Year**	$17,065,000
R16.	Adjustment to Principal in Current Fiscal Year	
R17.	Reason for Adjustment to Principal in Current Fiscal Year	
R18.	Principal Issued in Current Fiscal Year	
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	840,000
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	**Principal Payable, End of Fiscal Year**	$16,225,000
R22.	Principal Payable, Current Portion	865,000
R23.	**Principal Payable, Noncurrent Portion**	$15,360,000
R24.	Interest Paid in Current Fiscal Year	550,263
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2025

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Pension Obligation Bonds								
Taxable Pension Obligation	2012	3,025,000	0	700,000	2,325,000	735,000	1,590,000	145,205
Taxable Pension Obligation 2019	2019	17,065,000	0	840,000	16,225,000	865,000	15,360,000	550,263
Total Governmental Debt:		$20,090,000	$0	$1,540,000	$18,550,000	$1,600,000	$16,950,000	$695,468

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2025

		Governmental Funds	Internal Service Fund	Enterprise Funds
	Debt Payments from Debt Forms			
R01.	Long-Term Debt (Bonds, COP, and Other Agency Debt)	2,235,468		
R02.	Other Long-Term Debt			
R03.	Construction Financing			
R04.	Lease Obligations (Purchase Agreements)			
R05.	**Total Debt Payments from Debt Forms**	$2,235,468	$0	$0
R06.	**Debt Service**	2,235,468		
R07.	**Difference**	$0	$0	$0
R08.	Reason for Difference			

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2025

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
	Assets						
R01.	Cash and Investments	7,198,624					7,198,624
R02.	Investments						
R03.	Accounts Receivable (net)	42,830					42,830
R04.	Taxes Receivable						
R05.	Interest Receivable (net)						
R05.5	Leases Receivable						
R07.	Due from Other Funds						
R08.	Due from Other Governments						
R09.	Advances to Other Funds						
R10.	Inventories						
R11.	Prepaid Items						
R12.	Loans, Notes, and Contracts Receivable						
R13.	Other Assets 1						
R14.	Other Assets 2						
R15.	Other Assets 3						
R16.	**Total Assets**	$7,241,454	$0	$0	$0	$0	$7,241,454
R17.	**Deferred Outflows of Resources**						
R18.	**Total Assets and Deferred Outflows of Resources**	$7,241,454	$0	$0	$0	$0	$7,241,454
	Liabilities						
R19.	Accounts Payable						
R20.	Contracts and Retainage Payable						
R21.	Interest Payable						
R22.	Due to Other Funds						
R23.	Due to Other Governments						
R24.	Advances from Other Funds						
R25.	Deposits and Advances						
R26.	Loans and Notes Payable						
R27.	Other Liabilities 1						
R28.	Other Liabilities 2	48,200					48,200
R29.	Other Liabilities 3						
R30.	**Total Liabilities**	$48,200	$0	$0	$0	$0	$48,200
R31.	**Deferred Inflows of Resources**						
R32.	**Total Liabilities and Deferred Inflows of Resources**	$48,200	$0	$0	$0	$0	$48,200

	Fund Balances (Deficits)						
R33.	Nonspendable						
R34.	Restricted	299,480					299,480
R35.	Committed						
R36.	Assigned						
R37.	Unassigned	6,893,774					6,893,774
R38.	**Total Fund Balances (Deficits)**	$7,193,254	$0	$0	$0	$0	$7,193,254
R39.	**Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)**	$7,241,454	$0	$0	$0	$0	$7,241,454

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
	Noncurrent Assets		
R00.5	Lease Receivable		
	Capital Assets		
R01.	Land	264,019	
R02.	Buildings and Improvements	13,023,382	
R03.	Equipment	12,436,470	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress	0	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-11,701,351	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	**Total Noncurrent Assets**	$14,022,520	
	Deferred Outflows of Resources		
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	**Total Deferred Outflows of Resources**	$0	
R21.	**Total Noncurrent Assets and Deferred Outflows of Resources**	$14,022,520	

	Noncurrent Liabilities		
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		18,550,000
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R32.6.	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		0
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	**Total Noncurrent Liabilities**		$18,550,000
	Deferred Inflows of Resources		
R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	**Total Deferred Inflows of Resources**		$0
R45.	**Total Noncurrent Liabilities and Deferred Inflows of Resources**		$18,550,000

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2025

R01.	Appropriations Limit	21,647,141
R02.	Total Annual Appropriations Subject to the Limit	15,881,919
R03.	**Revenues Received (Over) Under Appropriations Limit**	$5,765,222

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2025

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
	Governmental Revenues				
R01.	General	24,210,585			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	**Total Governmental Revenues**	$24,210,585			
	Internal Service Revenues				
R08.	Total Operating Revenues		$0		
R09.	Total Non-Operating Revenues		$0		
R10.	**Total Internal Service Revenues**		$0		
	Enterprise Revenues				
	Operating Revenues				
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	**Total Operating Revenues**			$0	
	Non-Operating Revenues				
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	**Total Non-Operating Revenues**			$0	
R36.5	**Total Revenues**	$24,210,585	$0	$0	$24,210,585

Governmental Expenditures

R37.	General	24,427,552			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	**Total Governmental Expenditures**	$24,427,552			
	Internal Service Expenses				
R44.	Total Operating Expenses		$0		
R45.	Total Non-Operating Expenses		$0		
R46.	**Total Internal Service Expenses**		$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	**Total Operating Expenses**			$0	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	**Total Non-Operating Expenses**			$0	
R72.5	**Total Expenditures/Expenses**	$24,427,552	$0	$0	$24,427,552
R73.	Transfer In				
R74.	Transfer Out				
R75.	**Change in Fund Balance/Net Position**	$-216,967	$0	$0	$-216,967
R76.	**Fund Balance/Net Position (Deficit), Beginning of Fiscal Year**	$7,410,221	$0	$0	$7,410,221
R77.	Adjustments				
R78.	**Fund Balance/Net Position (Deficit), End of Fiscal Year**	$7,193,254	$0	$0	$7,193,254

	Assets				
R79.	Total Current Assets	7,241,454			7,241,454
R80.	Total Noncurrent Assets				
R81.	**Total Assets**	$7,241,454	$0	$0	$7,241,454
	Liabilities				
R82.	Total Current Liabilities	48,200			48,200
R83.	Total Noncurrent Liabilities				
R84.	**Total Liabilities**	$48,200	$0	$0	$48,200
R85.	**Total Fund Balance/Net Position (Deficit)**	$7,193,254	$0	$0	$7,193,254

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2025

Parcel Tax Name (1 of 2) (Record Completed) — Carmel Valley Fire Protection District Special Tax

A. **The Type and Rate of Parcel Tax Imposed**

Commercial

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$300	Parcel (Flat Rate)	General Commercial
$600	Parcel (Flat Rate)	Stores and/or office bldgs
$37.5	Room	Hotel / Motel
$1,050	Parcel (Flat Rate)	Shopping Center
$600	Parcel (Flat Rate)	Theaters Restaurants
	Select	

Condominiums

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$150	Parcel (Flat Rate)	
	Select	

Industrial

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$600	Parcel (Flat Rate)	Light Manufacturing
$750	Parcel (Flat Rate)	Heavy Manufacturing
	Select	

Institutional

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$750	Parcel (Flat Rate)	Hospital
	Select	

Mobile Homes

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$150	Site/Space	
	Select	

Multi-Family

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$150	Unit	
	Select	

Other-Crops

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$75	Parcel (Flat Rate)	Crops
	Select	

Recreational

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$300	Parcel (Flat Rate)	
	Select	

Single-Family

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$150	Parcel (Flat Rate)	
	Select	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$75	Parcel (Flat Rate)	
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax	4,464
C. The Number of Parcels Exempt from the Parcel Tax	381
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	698,475

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

☐	Agriculture and Fair	☐	Library Services
☐	Air Quality and Pollution Control	☐	Lighting and Lighting Maintenance
☐	Airport Purpose	☐	Local and Regional Planning or Development
☑	Ambulance Service and Emergency Medical Services	☐	Memorial
☐	Amusement	☐	Museums and Cultural Facilities
☐	Animal Control	☐	Parking
☐	Broadband and Cable Services	☐	Pest Control, Mosquito Abatement and Vector Control
☐	Cemetery	☐	Police Protection, Personal Safety, and Public Safety
☐	Conduit Financing	☐	Recreation and Park, Open Space
☐	Drainage and Drainage Maintenance	☐	Resource Conservation
☐	Electric Purpose	☐	Snow Removal
☐	Erosion Control	☐	Streets, Roads, and Sidewalks
☐	Financing or Constructing Facilities	☐	Television Translator Station Facilities
☑	Fire Protection, Fire Prevention, and Fire Suppression	☐	Trade and Commerce
☐	Flood Control	☐	Transit
☐	Gas Purpose	☐	Transportation
☐	Graffiti Abatement	☐	Underground Electric and Communication Facilities
☐	Harbor and Port Purpose	☐	Veterans Buildings and Institutions
☐	Hazardous Material Emergency Response	☐	Water Conservation
☐	Health	☐	Waste Management
☐	Hospital Purpose	☐	Water Services and Irrigation
☐	Land Reclamation	☐	Weed Abatement
☐	Landscaping		

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2025

Parcel Tax Name (2 of 2) (Record Completed) East Garrison Project Special Tax

A. **The Type and Rate of Parcel Tax Imposed**

Condominiums

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$292.32	Parcel (Flat Rate)	less than 800 sq ft
$339.47	Parcel (Flat Rate)	800-1000 sq ft
$358.33	Parcel (Flat Rate)	1001-1450 sq ft
$438.49	Parcel (Flat Rate)	1451-1650 sq ft
$485.64	Parcel (Flat Rate)	1651-1800 sq ft
$524.93	Parcel (Flat Rate)	1801-1975 sq ft
$551.64	Parcel (Flat Rate)	1976-2150 sq ft
$584.65	Parcel (Flat Rate)	greater than 2150 sq ft
	Select	

Other-Accessory Residential per square foot

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$0.32	Square Foot of Improvement/Bu	Accessory Residential per square foot
	Select	

Other-Non-Residential per square foot

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$0.68	Square Foot of Improvement/Bu	Non-Residential per square foot
	Select	

Single-Family

Parcel Tax Rate		
Dollar Amount	**Base**	**Notes**
$465.2	Parcel (Flat Rate)	less than 1400 sq ft
$504.5	Parcel (Flat Rate)	1400-1550 sq ft
$539.07	Parcel (Flat Rate)	1551-1700 sq ft
$584.65	Parcel (Flat Rate)	1701-1850 sq ft
$631.8	Parcel (Flat Rate)	1851-2000 sq ft
$664.8	Parcel (Flat Rate)	2001-2150 sq ft
$718.24	Parcel (Flat Rate)	2151-2300 sq ft
$737.1	Parcel (Flat Rate)	2301-2450 sq ft
$763.82	Parcel (Flat Rate)	2451-2600 sq ft
$810.96	Parcel (Flat Rate)	2601-2750 sq ft
$843.97	Parcel (Flat Rate)	2751-2900 sq ft
$876.97	Parcel (Flat Rate)	greater than 2900 sq ft
	Select	

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	931
C. The Number of Parcels Exempt from the Parcel Tax	327
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	573,262

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

☐	Agriculture and Fair
☐	Air Quality and Pollution Control
☐	Airport Purpose
☑	Ambulance Service and Emergency Medical Services
☐	Amusement
☐	Animal Control
☐	Broadband and Cable Services
☐	Cemetery
☐	Conduit Financing
☐	Drainage and Drainage Maintenance
☐	Electric Purpose
☐	Erosion Control
☐	Financing or Constructing Facilities
☑	Fire Protection, Fire Prevention, and Fire Suppression
☐	Flood Control
☐	Gas Purpose
☐	Graffiti Abatement
☐	Harbor and Port Purpose
☐	Hazardous Material Emergency Response
☐	Health
☐	Hospital Purpose
☐	Land Reclamation
☐	Landscaping

☐	Library Services
☐	Lighting and Lighting Maintenance
☐	Local and Regional Planning or Development
☐	Memorial
☐	Museums and Cultural Facilities
☐	Parking
☐	Pest Control, Mosquito Abatement and Vector Control
☐	Police Protection, Personal Safety, and Public Safety
☐	Recreation and Park, Open Space
☐	Resource Conservation
☐	Snow Removal
☐	Streets, Roads, and Sidewalks
☐	Television Translator Station Facilities
☐	Trade and Commerce
☐	Transit
☐	Transportation
☐	Underground Electric and Communication Facilities
☐	Veterans Buildings and Institutions
☐	Water Conservation
☐	Waste Management
☐	Water Services and Irrigation
☐	Weed Abatement

Special District of Monterey County Regional Fire Protection District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2025

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R03)Gen-PassthroughandResidualPropertyTaxes(ABX1-26)	(Fire Protection) Recognized Obligation Payment Schedule: passthrough payments, residual payments, FORA distribution. In prior year, ROPS had been included on Line R28 with Intergovernmental-Other.
RevenuesExpendituresChangesFundBalances	(R19)Gen-AidforConstruction	(Fire Protection) Solar Energy Credit of $31,232 for installation of rooftop solar panels.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) COVID-19 Reimbursement from FEMA DR-4482 Public Assistance Program. Received $67,720.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) Aid from governmental agencies - Prop 172 Revenue.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) Other intergovernmental revenue includes income from fire mitigation fees, fire prevention fees, grants, ambulance revenue and reimbursements for overtime & equipment use. Variance from prior year due to $895,624 of Recognized Obligation Payment Schedule funds received being reported on line R03. ROPS had been included in line R28, Intergovernmental-Other, in prior year.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Capital outlay was less than prior year due to prior year including a significant expense for the Mid Valley hardscape drainage project. The current year does not include as large of expenses for station projects.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Accrued Payroll
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Prior year included Construction in Progress for major projects at two of our stations. Those projects were completed during the current year so the CIP balance is zero.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District financial statements are presented on the modified cash basis of accounting; therefore, long term liabilities such as pension liability are not reflected in the financial statements.

Total Footnote: 9