

# **MONTECITO FIRE PROTECTION DISTRICT**

## **Agenda for the Regular Meeting of the Board of Directors**

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

January 27, 2025 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Receive a presentation from Scott German of Fechter & Company regarding the Annual Financial Report for Fiscal Year Ended June 30, 2024. (Strategic Plan Goal 8)
  - a. Consider recommendation for approval of the report.
3. Receive Strategic Plan Annual Progress Report. (Strategic Plan Goal 3)
  - a. Staff report presented by Fire Chief Neels.
4. Receive the 2024 Annual Report. (Strategic Plan Goals 3 and 8)
  - a. Staff report presented by Fire Chief Neels.
5. That the Board of Directors authorize the Fire Chief to enter into an agreement with Pueblo Construction, in the amount of \$496,813, plus a contingency not to exceed 15% of the awarded amount, to be used at the Fire Chief's discretion for unforeseen project expenses for the Station 92 Gate and Carport Project. (Strategic Plan Goal 5)
  - a. Staff report presented by Fire Chief Neels.
6. Report from the Finance Committee. (Strategic Plan Goal 8)
  - a. Consider the recommendation to approve December 2024 financial statements.
  - b. Review PARS Post-Employment Benefits Trust statements for November 2024.
7. Consider approval of Resolution 2025-02, Amending Final Budget for FY 2024-25. (Strategic Plan Goal 8)
  - a. Staff report presented by Finance and Administrative Manager Nahas.
8. Annual Review of the Financial Policy Updates of the Montecito Fire Protection District. (Strategic Plan Goal 8)

- a. Staff report presented by Finance and Administrative Manager Nahas.
9. Consider approval of Resolution 2025-01, Authorizing Overtime Pay and Portal to Portal Pay for employees. (Strategic Plan Goal 6)
  - a. Staff report presented by Chief Neels.
10. That the Board of Directors approve and authorize the President to execute the Side Letter Agreement amending Section 31.7 of the Memorandum of Understanding between the Montecito Firefighter's Association and the Montecito Fire Protection District to detail the 40-Hour Staff Assignment Premium. (Strategic Plan Goal 6)
  - a. Staff report presented by Chief Neels.
11. That the Board of Directors approve and authorize the President to execute the Side Letter Agreement amending Section 32.4 of the Memorandum of Understanding between the Members of Staff and the Montecito Fire Protection District to detail the 40-Hour Staff Assignment Premium. (Strategic Plan Goal 6)
  - a. Staff report presented by Chief Neels.
12. Approval of Minutes of the December 23, 2024 Regular Meeting.
13. Fire Chief's report.
14. Board of Director's report.
15. Suggestions from Directors for items other than regular agenda items to be included for the February 24, 2025 Regular Board meeting.
16. CLOSED SESSION:  
Public Employee Discipline/Dismissal/Release  
(Government Code section 54957)

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 24, 2025.



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David Neels, Fire Chief

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

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



# Agenda

## Item #2







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Finance and Administrative Manager   
**Date:** January 27, 2025  
**Topic:** Audited Financial Statements for June 30, 2024

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### Summary

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The following report provides an overview of the various sections included in the District's audited financial statements for June 30, 2024.

### Discussion

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The District engaged with independent audit firm, Fechter & Company ("Fechter"), to perform an annual audit and issue financial statements. Firm partner, Scott German, will provide a thorough review of the financials during the Board meeting.

### Annual Financial Report for the Year Ended June 30, 2024

#### **Independent Auditor's Report (Pg. 1)**

In this report, Fechter communicates Management's responsibility for the financial statements, the Auditor's responsibility, and the audit process. In the "Opinion" section, Fechter renders an opinion that they have concluded that the District's financial statements present fairly and according to generally accepted accounting principles.

#### **Management's Discussion and Analysis (Pg. 4-10)**

The Management's Discussion and Analysis ("MD&A") is written by staff and is used to highlight important financial activity for the year.

Fechter reviews the MD&A for accuracy, but the information is not part of the audit testing.

### **Balance Sheet (Pg. 11) and Statement of Activities (Pg. 12)**

The starting figures for the financial statements are derived from the District's FIN accounting system and required journal entries are reflected in the "Adjustments" column to ensure that the final reporting numbers follow Generally Accepted Accounting Principles ("GAAP") and statements issued by the Governmental Accounting Standards Board ("GASB"). Fechter and Araceli reviewed all adjustments prior to posting.

### **Notes to the Financial Statements and Required Supplementary Information (Pg. 13-37)**

The notes are required to accompany the financial statements and provide details on significant financial transactions and adjustments.

### **Conclusion**

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Staff recommends that the Board accept and file the Annual Financial Report for June 30, 2024.

### **Attachments**

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1. Management Letter and Annual Financial Report for the Year Ended June 30, 2024

### **Strategic Plan Reference**

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Strategic Plan Goal #8: Ensure Financial Accountability & Transparency



Craig R. Fechter, CPA, MST  
(1976 - 2022)

January 9, 2025

Board of Directors and  
David Neels, Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Road  
Santa Barbara, California 93108

We have audited the financial statements of the governmental activities, and each major fund, of Montecito Fire Protection District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 27, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Montecito Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Montecito Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Montecito Fire Protection District's financial statements were:

Management's estimate of the estimated useful lives of capital assets is based on Management's best estimate of the actual amount of time the equipment will last combined with internal policies related to replacement. We evaluated the key factors and assumptions used to develop useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Board of Directors and  
David Neels, Fire Chief  
Montecito Fire Protection District  
January 9, 2025  
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### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 9, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Montecito Fire Protection District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Montecito Fire Protection District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

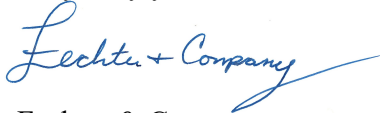
We applied certain limited procedures to the Management's Discussion and Analysis and Required Supplemental Disclosures of pension and OPEB, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Board of Directors and  
David Neels, Fire Chief  
Montecito Fire Protection District  
January 9, 2025  
Page 3

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Montecito Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive style with a long, sweeping underline.

Fechter & Company  
Certified Public Accountants

**MONTECITO FIRE  
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT THEREON**

**JUNE 30, 2024**



**MONTECITO FIRE PROTECTION DISTRICT**

Annual Financial Report  
June 30, 2024

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Craig R. Fechter, CPA, MST  
(1976 - 2022)

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
of the Montecito Fire Protection District  
Santa Barbara, California

### Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the Montecito Fire Protection District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Montecito Fire Protection District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Montecito Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Montecito Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

The Board of Directors  
of the Montecito Fire Protection District  
Santa Barbara, California

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Board of Directors  
of the Montecito Fire Protection District  
Santa Barbara, California

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison and pension information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company  
Certified Public Accountants



Sacramento, California  
January 9, 2025

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**

**MONTECITO FIRE PROTECTION DISTRICT****Management's Discussion and Analysis  
(Unaudited)  
June 30, 2024**

The purpose of the Management's Discussion and Analysis (MD&A) is to provide an overview of the District's financial condition and to highlight important changes and activities with fiscal implications that occurred during the year ended June 30, 2024. Please read it in conjunction with the District's basic financial statements and required supplementary information, which follow this section.

**Discussion of Basic Financial Statements**

This discussion and analysis provides an introduction and a brief discussion of the District's basic financial statements, including the relationship of the statements to each other and the significant differences in the information they provide. Special purpose governments engaged in a single government program can combine the fund financial statements and the government-wide statements using a columnar format. This format reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements rather than at the bottom of the statements or in an accompanying schedule.

The District's financial statements include three components:

1. Statement of Net Position and Governmental Funds Balance Sheet
2. Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances
3. Notes to the Basic Financial Statements

The Statement of Net Position and Governmental Funds Balance Sheet provide the basis for evaluating the District's capital structure, liquidity, and financial flexibility. The Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances presents information that shows how the District's fund balances and net position changed during the year. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

The Notes to the Basic Financial Statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements. In addition to the basic financial statements, this report also presents other required supplementary information.

## MONTECITO FIRE PROTECTION DISTRICT

### Management's Discussion and Analysis (Unaudited) June 30, 2024

#### Government-Wide Financial Analysis

In accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34), the following is an analysis of the District's net position and changes in net position.

**Table 1 – Montecito Fire Protection District Net Position**

	<u>2024</u>	<u>2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Assets:</b>				
Current and other assets	\$ 24,158,364	\$ 20,846,062	\$ 3,312,302	15.89%
Capital assets	12,742,974	11,494,268	1,248,706	10.86%
Total assets	<u>36,901,338</u>	<u>32,340,330</u>	<u>4,561,008</u>	14.10%
Deferred outflows	22,277,276	31,406,095	(9,128,819)	-29.07%
<b>Liabilities:</b>				
Current and other liabilities	4,045,993	3,451,620	594,373	17.22%
Long-term liabilities	<u>28,019,010</u>	<u>26,339,481</u>	<u>1,679,529</u>	6.38%
Total liabilities	<u>32,065,003</u>	<u>29,791,101</u>	<u>2,273,902</u>	7.63%
Deferred inflows	6,273,231	12,388,625	(6,115,394)	-49.36%
<b>Net Position:</b>				
Invested in capital assets	12,742,974	11,494,268	1,248,706	10.86%
Unrestricted	<u>8,097,406</u>	<u>10,072,431</u>	<u>(1,975,025)</u>	-19.61%
Total net position	<u>\$ 20,840,380</u>	<u>\$ 21,566,699</u>	<u>\$ (726,319)</u>	-3.37%

Total assets increased by \$4,561,008, or 14.10%, when compared to the prior year. The change in current assets is primarily a result of increase in cash balances across all three District funds.

Total liabilities increased by \$2,273,902, or 7.63%. The change in liabilities is primarily a result of the pension liability which increased by roughly \$3 million due to investment valuation decreases.

The deferred outflows and deferred inflows changes are for the pension and OPEB liabilities determined by independent actuarial reports.

Net position over time is a useful indicator of a government's financial position. The District's assets exceed liabilities by \$20,840,380 at the close of the current fiscal year. The decrease of \$726,319, when compared to the prior year, is roughly the amount by which fund expenditures exceed revenues in the current fiscal year (See Table 2 on page 6).

## MONTECITO FIRE PROTECTION DISTRICT

### Management's Discussion and Analysis (Unaudited) June 30, 2024

**Table 2 – Montecito Fire Protection District Change in Net Position**

	2024	2023	Dollar Change	Percent Change
<b>Revenues:</b>				
Property taxes	\$ 23,594,439	\$ 22,329,251	\$ 1,265,188	5.67%
Investment income	259,068	216,279	42,789	19.78%
Rental income	36,295	16,800	19,495	116.04%
Intergovernmental	2,344,514	2,025,288	319,226	15.76%
Miscellaneous	1,490,432	124,949	1,365,483	1092.83%
Total revenues	<u>27,724,748</u>	<u>24,712,567</u>	<u>3,012,181</u>	12.19%
<b>Expenses:</b>				
Salaries and benefits	24,797,044	32,149,339	(7,352,295)	-22.87%
Services and supplies	2,765,021	2,937,484	(172,463)	-5.87%
Interest	96,108	116,090	(19,982)	-17.21%
Depreciation	792,894	681,758	111,136	16.30%
Total expenses	<u>28,451,068</u>	<u>35,884,671</u>	<u>(7,433,603)</u>	-20.72%
Change in net position	(726,320)	(11,172,104)	10,445,784	-93.50%
Net Position – Beginning	<u>21,566,699</u>	<u>32,738,803</u>	<u>(11,172,104)</u>	-34.12%
Net Position – Ending	<u>\$ 20,840,380</u>	<u>\$ 21,566,698</u>	<u>\$ (726,318)</u>	-3.37%

The District's total revenues increased by \$3,012,181, or 12.19%, in the current fiscal year. The total increase is primarily attributed to the following factors:

- Property tax revenue increased by \$1,265,188, or 5.67%, from the prior year due to assessed value increases in our District.
- Intergovernmental revenue increased by \$319,226, or 15.76%, from the prior year due to an increase in mutual aid fire assignments.
- Miscellaneous revenue increased by \$1,365,483, or 1092.83%, from the prior year due to proceeds from insurance claims for the rebuild of one structure and repairs for two structures.

The District's total expenses decreased by \$7,433,603, or 20.72%. The total decrease is primarily attributed to the following factors:

- Salaries and benefits decreased by \$7,352,295, or 22.87%, due to GASB 68 (pension) and GASB 75 (OPEB) adjustments, which resulted in a net pension credit.



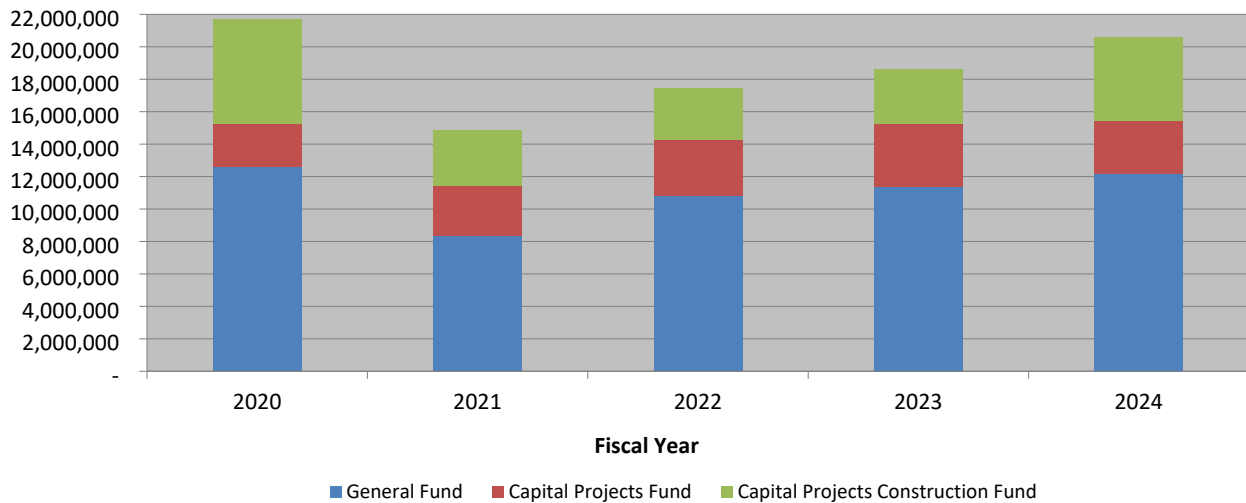
**MONTECITO FIRE PROTECTION DISTRICT**

Management’s Discussion and Analysis  
 (Unaudited)  
 June 30, 2024

**Analysis of Fund Balances of Individual Funds**

The chart below displays the fiscal year end (2020 to 2024) fund balances for the District’s General Fund (annual operating account), Capital Projects Fund (equipment pre-funding account), and Capital Projects Construction Fund (land and building account).

**Fund Balances – 5 Year Trend**



Total fund balance decreased slightly from fiscal year 2020 to 2021 when the District issued supplemental pension contributions to CalPERS totaling \$7.7 million to significantly reduce the pension unfunded accrued liability. The supplemental payments were issued using existing funds from the District’s General Fund and Capital Projects Construction Fund, therefore causing the fund balance to decrease for those two accounts. Then in 2022 to 2024, total fund balance increased steadily from year to year.

The General Fund balance includes \$8,565,000 in Board-approved reserves for catastrophic and economic uncertainties.

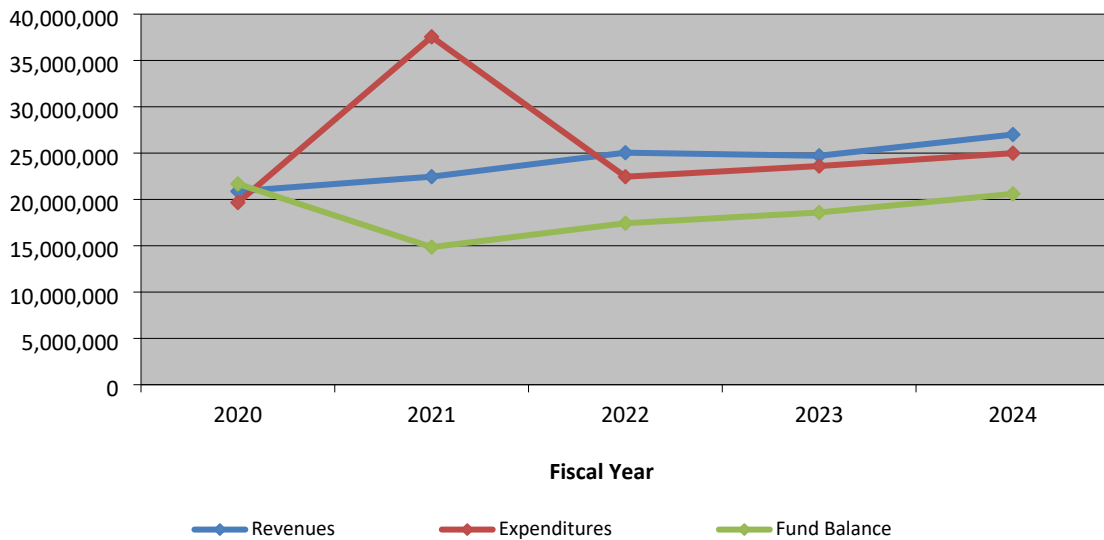
**MONTECITO FIRE PROTECTION DISTRICT**

Management’s Discussion and Analysis  
(Unaudited)  
June 30, 2024

**Analysis of Revenues, Expenditures, and Fund Balance for Combined Governmental Funds**

The following chart displays the District’s revenues, expenditures, and ending “Memorandum Only” fund balance totals for the same five-year period. In 2021, expenses increased significantly due to the supplemental contribution to CalPERS totaling \$16.8 million to pay down the pension unfunded accrued liabilities, which also caused the total fund balances to decrease in 2021. In 2022, expenses and revenues normalized to the levels of change seen in prior years.

**Revenues, Expenditures and Fund Balance - 5 Year Trend**



**Analysis of Significant Variations Between Original and Final Budget and Actual Results for the General Fund**

The Board of Directors adopted the District’s 2024 fiscal year operating budget in September of 2023 on a modified accrual basis. As adopted for the General Fund, budgeted revenues totaled \$26,060,000, while projected expenditures totaled \$25,035,460. Operating transfers to the Capital Projects and Capital Projects Construction Funds were \$250,000 and \$1,000,000, respectively.

The District formally amended its originally adopted budget in March 2024. As amended for the General Fund, final revised budgeted revenues increased by \$654,000 to \$26,714,000 while projected expenditures increased by \$490,500 to \$25,525,960.

Actual revenues for the year were \$1,024,919 less than budgeted and actual expenditures were \$1,762,524 less than the final amended budget on a modified accrual basis. Refer to the required supplementary information on page 34 for the Budgetary Comparison Schedule.

## MONTECITO FIRE PROTECTION DISTRICT

### Management's Discussion and Analysis (Unaudited) June 30, 2024

#### Capital Assets and Debt Administration

##### Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024 amounted to \$12,742,974 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, structures, improvements, and equipment.

Capital assets for the governmental activities are presented below to illustrate changes from the prior year:

**Table 3 – Montecito Fire Protection District Capital Assets**

	2024	2023	Dollar Change	Percent Change
Land	\$ 2,577,530	\$ 2,577,530	\$ -	0.00%
Construction in progress	69,666	1,834,484	(1,764,818)	-96.20%
Structures & improvements	10,373,437	7,972,002	2,401,435	30.12%
Equipment	8,661,657	7,344,182	1,317,475	17.94%
Total cost	<u>21,682,290</u>	<u>19,728,198</u>	<u>1,954,092</u>	9.91%
Less: accumulated depreciation	<u>(8,939,316)</u>	<u>(8,233,930)</u>	<u>(705,386)</u>	8.57%
Total capital assets - net	<u><u>\$12,742,974</u></u>	<u><u>\$11,494,268</u></u>	<u><u>\$ 1,248,706</u></u>	10.86%

Significant capital asset activity during fiscal year 2023-24 includes the following:

- Construction in progress decreases of \$1,764,818 were due to the completion of the rental property rebuild and repair projects.
- Structures and improvements increased by \$2,401,435 due to the completion of the rental property projects, and a renovation to the loft offices in the Headquarters building.
- The District also placed in service operation equipment, including a new Type 1 fire engine (\$852,240), a Prevention vehicle (\$86,000), full replacement of portable radios for operations (\$407,000), and a cardiac monitor for emergency medical services (\$33,000).
- The District recognized \$792,894 in depreciation expense.

**MONTECITO FIRE PROTECTION DISTRICT**

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2024

**Long-Term Debt**

In May of 2021, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$8,263,240. Proceeds of the sale were used to pay down existing pension unfunded accrued liabilities with California Public Employees Retirement System (CalPERS). The bonds were issued at a 1.75% interest rate on the basis of a 360-day year over a seven-year period terminating on February 1, 2028. The District paid a bond principal payment of \$1,153,409 and interest payments of \$104,518 during the year ended June 30, 2024. The total outstanding debt at June 30, 2024 was \$4,819,048.

**Contacting the District Management**

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the revenue received. We are committed to being open and accessible in our operations and governance. If you have any questions regarding this report or need additional financial information, please visit our website at [Montecitofire.com](http://Montecitofire.com).

**BASIC FINANCIAL STATEMENTS**

**MONTECITO FIRE PROTECTION DISTRICT**  
**GOVERNMENTAL FUNDS BALANCE SHEET AND STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	Governmental Funds			Total Memorandum Only	Adjustments Note 10	Statement of Net Position
	General Fund	Capital Project Fund	Capital Project Construction Fund			
<b>Assets:</b>						
Cash and investments	\$ 14,871,873	\$ 3,233,643	\$ 5,147,929	\$ 23,253,445	\$ -	\$ 23,253,445
Accounts receivable	737,136	-	-	737,136	-	737,136
Interest receivable	119,503	21,664	26,616	167,783	-	167,783
Capital assets, net	-	-	-	-	12,742,974	12,742,974
<b>Total Assets</b>	<b>\$ 15,728,512</b>	<b>\$ 3,255,307</b>	<b>\$ 5,174,545</b>	<b>\$ 24,158,364</b>	<b>12,742,974</b>	<b>36,901,338</b>
<b>Deferred Outflows of Resources - Pensions</b>	-	-	-	-	18,682,671	18,682,671
<b>Deferred Outflows of Resources - OPEB</b>	-	-	-	-	3,594,605	3,594,605
<b>Liabilities:</b>						
<b>Current liabilities</b>						
Accounts payable	\$ 347,873	\$ -	\$ 1,053	\$ 348,926	-	348,926
Due to other governments	2,036,252	-	-	2,036,252	-	2,036,252
Salaries and benefits payable	452,082	-	-	452,082	-	452,082
Accrued interest - current portion	-	-	-	-	35,139	35,139
Pension obligation bonds - current	-	-	-	-	1,173,594	1,173,594
<b>Long-term liabilities:</b>						
Net Pension liability	-	-	-	-	17,346,375	17,346,375
Net OPEB liability	-	-	-	-	5,137,257	5,137,257
Compensated absences	-	-	-	-	1,889,924	1,889,924
Pension obligation bonds	-	-	-	-	3,645,454	3,645,454
<b>Total Liabilities</b>	<b>2,836,207</b>	<b>-</b>	<b>1,053</b>	<b>2,837,261</b>	<b>29,227,743</b>	<b>32,065,004</b>
<b>Deferred Inflows of Resources - Unavailable Revenue</b>	720,102	-	-	720,102	(720,102)	-
<b>Deferred Inflows of Resources - Pensions</b>	-	-	-	-	6,711,054	6,711,054
<b>Deferred Inflows of Resources - OPEB</b>	-	-	-	-	(437,823)	(437,823)
<b>Fund Balances/Net Position:</b>						
<b>Fund Balances:</b>						
Assigned	8,565,500	861	2,572,999	11,139,360	(11,139,360)	-
Unassigned	3,606,703	3,254,446	2,600,493	9,461,642	(9,461,642)	-
<b>Total Fund Balances</b>	<b>12,172,203</b>	<b>3,255,307</b>	<b>5,173,492</b>	<b>20,601,002</b>	<b>(20,601,002)</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 15,728,513</b>	<b>\$ 3,255,307</b>	<b>\$ 5,174,545</b>	<b>\$ 24,158,365</b>		
<b>Net Position:</b>						
Invested in capital assets					12,742,974	12,742,974
Unrestricted					8,097,405	8,097,405
<b>Total Net Position</b>					<b>\$ 20,840,379</b>	<b>\$ 20,840,379</b>

**MONTECITO FIRE PROTECTION DISTRICT**  
**GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**AND STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2024**

	Governmental Funds			Total Memorandum Only	Adjustments Note 10	Statement of Activities
	General Fund	Capital Project Fund	Capital Projects Construction Fund			
<b>Revenues:</b>						
Property taxes	\$ 23,594,439	\$ -	\$ -	\$ 23,594,439	\$ -	\$ 23,594,439
Investment income	185,886	50,091	23,091	259,068	-	259,068
Rental income	36,295	-	-	36,295	-	36,295
Intergovernmental	1,624,412	-	-	1,624,412	720,102	2,344,514
Miscellaneous	248,049	6,400	-	254,449	-	254,449
Total Revenues	<u>25,689,081</u>	<u>56,491</u>	<u>23,091</u>	<u>25,768,663</u>	<u>720,102</u>	<u>26,488,765</u>
<b>Expenditures:</b>						
Salaries and benefits	18,930,494	-	-	18,930,494	5,866,550	24,797,044
Services and supplies	2,738,960	-	26,061	2,765,021	-	2,765,021
Debt service:						
Principal	1,153,409	-	-	1,153,409	(1,153,409)	-
Interest	104,518	-	-	104,518	(8,410)	96,108
Depreciation	-	-	-	-	792,894	792,894
Capital outlay	836,054	938,545	267,001	2,041,600	(2,041,600)	(0.21)
Total Expenditures/Expenses	<u>23,763,436</u>	<u>938,545</u>	<u>293,062</u>	<u>24,995,043</u>	<u>3,456,025</u>	<u>28,451,068</u>
Excess (deficiency) of revenues over (under) expenditures	1,925,645	(882,054)	(269,971)	773,620	(2,735,923)	(1,962,303)
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	250,000	1,000,000	1,250,000	(1,250,000)	-
Transfers out	(1,250,000)	-	-	(1,250,000)	1,250,000	-
Special item:						
Proceeds of insurance	135,263	-	1,100,720	1,235,983	-	1,235,983
Total other financing sources (uses)	<u>(1,114,737)</u>	<u>250,000</u>	<u>2,100,720</u>	<u>1,235,983</u>	<u>-</u>	<u>1,235,983</u>
<b>Net change in fund balances</b>	810,908	(632,054)	1,830,749	2,009,603	(2,009,603)	-
<b>Change in net position</b>	-	-	-	-	(1,962,303)	(726,320)
<b>Fund Balances/Net Position - Beginning</b>	<u>11,361,295</u>	<u>3,887,361</u>	<u>3,342,743</u>	<u>18,591,399</u>	<u>2,975,300</u>	<u>21,566,699</u>
<b>Fund Balances/Net Position - Ending</b>	<u>\$ 12,172,203</u>	<u>\$ 3,255,307</u>	<u>\$ 5,173,492</u>	<u>\$ 20,601,002</u>	<u>\$ 1,012,997</u>	<u>\$ 20,840,379</u>

**NOTES TO THE BASIC FINANCIAL STATEMENTS**



**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****Reporting Entity**

The Montecito Fire Protection District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. The District is governed by a five-member Board of Directors elected to serve four-year terms. These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. There are no component units included in this report that meet the criteria of a blended or discretely presented component unit as set forth by the Governmental Accounting Standards Board (GASB), which is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**Government-Wide – Basis of Presentation, Measurement Focus, and Basis of Accounting**

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34), was issued to improve governmental financial reporting for citizens, district representatives, and creditors involved in the lending process. GASB 34 requires that a government entity present in its basic external financial statements both government-wide financial statements and fund financial statements, excluding fiduciary funds. Governments engaged in a single government program may combine their fund financial statement with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

GAAP requires that the government-wide financial statements be reported using the economic resources measurement focus and the accrual basis of accounting. In comparison, governmental funds employ the current financial resources measurement focus and the modified accrual basis of accounting. The economic resources measurement focus aims to report all inflows, outflows, and balances affecting or reflecting an entity's net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred for activities related to exchange and exchange-like activities. In addition, long-lived assets (such as buildings and equipment) are capitalized and depreciated over their estimated economic lives.

**Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The District uses the governmental fund category.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued**

Governmental Funds are used to account for the District’s general government activities. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Other receipts and taxes are determined to be both measurable and available when cash is received by the District and are recognized as revenue at that time.

Secured property taxes are levied in September of each year based upon the assessed valuation as of the previous January 1 (lien date). They are payable in two equal installments due on November 1 and February 1 and are considered delinquent with penalties after December 10 and April 10, respectively.

Unsecured property taxes are due on the January 1 lien date and become delinquent with penalties after August 31. All property taxes are billed and collected by the County of Santa Barbara (the County) and remitted to the District.

The District maintains the following governmental fund types:

The ***General Fund*** is the District’s operating fund. It accounts for all the financial resources and the legally authorized activities of the District except those required to be accounted for in another fund.

The ***Pension Obligation Fund*** accounts for the accumulation of resources that are committed for the payment of principal and interest on the District’s pension obligation bonds (Note 4).

The ***Capital Projects Fund*** accounts for the acquisition of capital assets not being financed by the General Fund.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued**

The *Capital Projects Construction Fund* accounts for the construction of major capital projects not being financed by the General Fund, such as the acquisition of land for the development of a new fire station.

#### **Investments**

The District maintains substantially all its cash in the Santa Barbara County Treasurer's cash management investment pool (the pool).

State statutes and the County's investment policy authorize the County Treasurer to invest in U.S. Treasury and U.S. Government agency securities; state and/or local agency bonds, notes, warrants, or certificates of indebtedness; bankers' acceptances; commercial paper; corporate bonds and notes; negotiable certificates of deposit; repurchase agreements; reverse repurchase agreements; securities lending; bank deposits; money market mutual funds; State of California Local Agency Investment Fund (LAIF); and the investment pools managed by a Joint Powers Authority. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

Investments held by the County Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The fair value of participants' position in the pool is the same as the value of the pool shares. The method used to determine the value of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of such withdrawal.

The pool's disclosures related to cash and investments, including those disclosures regarding custodial credit risk, are included in the County's Comprehensive Annual Financial Report. A copy may be obtained online from the Auditor-Controller section of the County's website.

#### **Receivables**

Receivables are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet net of any allowance for uncollectible amounts. All receivables are deemed to be collectible at June 30, 2024, and, as such, the District has no allowance for uncollectible accounts for these receivables.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****Capital Assets**

Capital assets are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet in the Statement of Net Position column at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance that do not add to the value of the asset or materially extend assets' lives are expensed as incurred. The District's capitalization threshold is \$5,000. Capital assets are depreciated at cost using the straight-line method over the following estimated useful lives:

- |  |          |
|--|----------|
| • Small equipment, medium equipment, and computers | 5 years  |
| • Vehicles, trucks, and large equipment            | 10 years |
| • Fire trucks, buildings, and land improvements    | 20 years |
| • Buildings  | 50 years |

**Compensated Absences**

The District's policy permits employees to accumulate earned but unused holiday and vacation leave benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay and holiday pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements prior to year-end and paid by the District subsequent to year-end.

**Deferred Compensation Plan**

The District offers a deferred compensation plan to its employees and follows the provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (GASB 32), which establishes financial accounting and reporting standards based on current amendments to the provisions of Internal Revenue Code (IRC) Section 457. Under IRC 457, plan assets are not owned by the governmental entity, and as a result, governmental entities are required to remove plan assets and plan liabilities from their financial statements.

The District has no administrative involvement, does not perform the investing function, and has no fiduciary accountability for the plan. Thus, in accordance with GASB 32, the plan assets and any related liability to plan participants have been excluded from the District's financial statements.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### Fund Equity

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the District’s highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Restricted fund balance* – This fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- *Assigned fund balance* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s debt service, special revenue, and capital projects funds.
- *Unassigned fund balance* – the residual classification for the District’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The District’s Board establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted fund balance resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, the District considers committed amounts to be used first, then assigned amounts, and then unassigned amounts.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****Memorandum Only – Total Columns**

Total columns in the Statement of Net Position and Governmental Funds Balance Sheet and the Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances are captioned as “Memorandum Only,” as they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects the financial position or results of operations of the District in conformity with GAAP. Such data is not comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Other Post-Employment Benefits**

The District accounts for its post-employment benefits in accordance with GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). This statement requires the District recognize in its financial statements the total Postemployment Benefits Other Than Pensions (OPEB) liability for the health benefits provided to retirees, less the amounts held in an irrevocable trust account.

Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. The District implemented the requirements of GASB 75 on a prospective basis.

GASB 75 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **New Pronouncement**

GASB Statement 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This statement updates the recognition, measurement and disclosure requirements for compensated absences. Compensated absence is defined as leave for which employees may receive cash or noncash payments, such as vacation leave, sick leave, paid time off (PTO), and certain sabbatical leaves and should be recorded as a liability when it is attributed to services already rendered, accumulated and can be carried forward and is more likely than not the leave will be used or settled. This statement is effective for fiscal years beginning after December 15, 2023. The District has not determined the effect of this Statement.

### NOTE 2: CASH AND INVESTMENTS

#### **Investment in the Santa Barbara County Investment Pool**

The District is a voluntary participant in the Santa Barbara County Treasurer’s investment pool that is regulated by California Government Code under the oversight of the Treasurer of the State of California. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer. As of June 30, 2024, the District had cash on deposit with the County Treasurer in the amount of 23,253,444.

#### **Investments Authorized by District Policy**

The District has not formally adopted a deposit and investment policy that limits the government’s allowable deposits or investment and addresses the specific types of risk to which the government is exposed.

#### **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. At fiscal year end, the weighted average days to maturity of the investments contained in the County investment pool was approximately 705 days.

#### **Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating firm. The Santa Barbara County Treasurer’s investment pool is not rated.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 2: CASH AND INVESTMENTS - continued**

**Custodial Credit Risk**

Custodial credit risk does not apply to a local government’s indirect investment in deposits and securities through the use of government investment pools (such as the Santa Barbara County Treasurer’s investment pool).

**NOTE 3: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2024 is as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>
Capital assets, not being depreciated:				
Land	\$ 2,577,530	\$ -	\$ -	\$ 2,577,530
Construction in progress	1,834,484	69,666	-	69,666
Total capital assets, not being depreciated	<u>4,412,014</u>	<u>69,666</u>	<u>-</u>	<u>2,647,196</u>
Capital assets, being depreciated:				
Structures and improvements	7,972,002	566,951	-	10,373,437
Equipment	7,344,182	1,404,983	(87,508)	8,661,657
Total capital assets, being depreciated	<u>15,316,184</u>	<u>1,971,934</u>	<u>(87,508)</u>	<u>19,035,094</u>
Less accumulated depreciation for:				
Structures and improvements	(3,768,316)	(258,988)	-	(4,027,304)
Equipment	(4,465,614)	(533,906)	87,508	(4,912,012)
Total accumulated depreciation	<u>(8,233,930)</u>	<u>(792,894)</u>	<u>87,508</u>	<u>(8,939,316)</u>
Total capital assets, being depreciated, net	<u>7,082,254</u>	<u>1,179,040</u>	<u>-</u>	<u>10,095,778</u>
Total capital assets, net	<u>\$ 11,494,268</u>	<u>\$ 1,248,706</u>	<u>\$ -</u>	<u>\$ 12,742,974</u>

Depreciation expense amounted to \$792,894 for the fiscal year ended June 30, 2024.



**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 4: LONG-TERM LIABILITIES**

Changes to the District's long-term liabilities for the year ended June 30, 2024, are as follows:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>Repayments &amp; Change in Value</u>	<u>June 30, 2024</u>
Compensated absences	\$ 1,805,522	\$ 84,402	\$ -	\$ 1,889,924
Pension obligation bond	5,972,457	-	(1,153,409)	4,819,048
Net pension liability (asset)	14,326,491	-	3,019,884	17,346,375
	<u>\$ 22,104,470</u>	<u>\$ 84,402</u>	<u>\$ 1,866,475</u>	<u>\$ 24,055,347</u>

The liability for employee compensated absences is liquidated by the General Fund.

The District entered into a pension obligation bond dated June 10, 2021 with the US Bank for the sole purpose of paying down its pension liability. The bond carries an interest rate of 1.75% and will be amortized as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total due</u>
2025	\$ 1,173,594	\$ 84,333	\$ 1,257,927
2026	1,194,132	63,795	1,257,927
2027	1,215,029	42,898	1,257,927
2028	1,236,293	21,635	1,257,928
Total future payments	<u>\$ 4,819,048</u>	<u>\$ 212,661</u>	<u>\$ 5,031,709</u>

**NOTE 5: INTERFUND TRANSFERS**

Interfund transfers in the District's fund financial statements made during the year ended June 30, 2024 are as follows:

<u>Fund #</u>	<u>Fund Name</u>	<u>Transfers In</u>	<u>Transfers Out</u>
3650	General Fund	\$ -	\$ 1,250,000
3652	Capital Projects Fund	250,000	-
3653	Capital Project Construction Fund	1,000,000	-
		<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 6: RISK MANAGEMENT

The District is a participant in a public entity risk pool with the Fire Agencies Insurance Risk Authority (FAIRA). FAIRA is organized pursuant to the provisions of the California Government Code Section 6500 et seq. for the purpose of providing an effective risk management program to local governments by reducing the amount and frequency of losses, pooling self-insured losses, and jointly purchasing excess insurance and administrative services in connection with a joint protection program.

The District pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of FAIRA provides that the pool will be self-sustaining through member premiums.

FAIRA provides the District with insurance-like benefits for general liability and excess liability coverage, automobile claims, management liability coverage, and property coverage for buildings, contents, and crime. During the fiscal year, the District contributed an annual premium of \$97,377, with limits ranging from \$1,000,000 to \$2,000,000 for each liability, and excess liability coverage of \$10,000,000. The insurance coverage in excess of \$1,000,000, up to \$10,000,000, is provided by the Allied World Insurance Company.

### NOTE 7: RETIREMENT PLAN

#### Plan Description

The District contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and District ordinance. Copies of CalPERS' annual financial report may be obtained from its Executive Office at 400 P Street, Sacramento, CA 95814.

All full-time and less than full-time District employees that meet the CalPERS membership eligibility requirements can participate in CalPERS. Retirement benefits vest after five years of service with the District. Vested District safety members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve-month period of earnings multiplied by a percentage factor ranging from 2.4% to 3.0%, depending upon age at retirement. Vested District miscellaneous members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve-month period earnings multiplied by a percentage factor ranging from 2.0% to 3.0%, depending upon age at retirement. CalPERS also provides death and disability benefits.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 7: RETIREMENT PLAN - continued**

**Plan Description - continued**

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which made numerous changes to public pension provisions for agencies contracting with CalPERS. A new tier level was created for new public agency employees, which includes a different retirement benefit formula as well as different employer and member contribution rates as compared to current public agency employees. CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Funding Policy**

The employee contribution level for District miscellaneous members and District safety members is 8% and 9%, respectively, of annual salary. The District makes contributions for the entire amounts required of the employees on their behalf. The District is required to contribute an actuarially-determined employer rate. The contribution requirements of plan members are based upon the benefit level adopted by the District’s Board. The employer contribution rate is established annually and may be amended by CalPERS. The employer contribution rates of annual covered payroll are as follows:

<u>Tier</u>	<u>Safety</u>	<u>Non-Safety</u>
Tier 1	23.10%	19.90%
PEPRA	14.50%	8.25%

In addition, the District also makes unfunded liability payments annually to help make up for the shortfall in the pension plan. These are actuarially determined. The following represents the unfunded liability payments made during the 2024 fiscal year:

<u>Tier</u>	<u>Safety</u>	<u>Non-Safety</u>
Tier 1	\$ 700,000	\$ 50,000
PEPRA	1,715	609

**Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

At June 30, 2024, the District reported a liability of \$17,346,376 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability for all Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 7: RETIREMENT PLAN - continued**

**Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions - continued**

The District’s proportion of the net pension liability was based on a projection of their long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District’s proportionate shares of the net pension liability for all Miscellaneous Plans with actuarial valuation dates of June 30, 2022 (measurement dates June 30, 2023 and 2022) were as follows:

	<u>Safety</u>	<u>Non-Safety</u>
Proportion - June 30, 2023	0.18983%	0.02740%
Proportion - June 30, 2024	<u>0.21513%</u>	<u>0.02531%</u>
Change - increase (decrease)	<u>0.02530%</u>	<u>-0.00209%</u>

For the fiscal year ended June 30, 2024, the District recognized a pension expense of \$8,728,988 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 3,835,543	\$ -
Differences between expected and actual experience	1,245,274	111,104
Changes in assumptions	1,014,906	
Changes in employer's proportion	5,361,597	1,968,744
Difference between employer's contributions and employer's proportionate share of contributions	4,819,784	4,631,206
Net differences between projected and actual earnings on plan investments	<u>2,405,567</u>	<u>-</u>
Total	<u>\$ 18,682,671</u>	<u>\$ 6,711,054</u>

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 7: RETIREMENT PLAN - continued**

**Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions - continued**

Employer contributions of \$3,835,543 reported at June 30, 2024 as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Date	Deferred Outflows/(Inflows) of Resources		
	Safety	Non-Safety	Total
2025	\$ 4,442,189	\$ (600,919)	\$ 3,841,270
2026	828,086	1,475,008	2,303,094
2027	119,822	1,804,584	1,924,406
2028	5,881	61,423	67,304
	<u>\$ 5,395,978</u>	<u>\$ 2,740,096</u>	<u>\$ 8,136,074</u>

Initial unfunded liabilities are amortized over a closed period that depends on the plan's date of entry into CalPERS. Subsequent plan amendments are amortized as level percentage of pay over a closed 20-year period. Gains and losses that occur in the operation of the plan are amortized over a 30-year rolling period. If the plan's accrued liability exceeds the actuarial value of plan assets, then the amortization payment on the total unfunded liability may not be lower than the payment calculated over a 30-year amortization period.

**Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions; total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees:

- Discount Rate/Rate of Return – 6.9%, net of investment expense
- Inflation Rate – 2.3%
- Salary Increases – Varies by Entry Age and Service
- COLA Increases – up to 2.3%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2024

### NOTE 7: RETIREMENT PLAN - continued

#### Actuarial Assumptions – continued

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2016 through June 30, 2019.

The long-term expected rate of return on pension plan investments (6.9%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Real Return Years 1-10
Global equity-cap-weighted	30.00%	8.29%
Global equity-non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments and was applied to all periods of projected benefit payments to determine the total pension liability.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 7: RETIREMENT PLAN - continued**

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.9% at measurement date June 30, 2023 as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Decrease 5.9%	Discount Rate 6.9%	1% Increase 7.9%
Safety	\$ 2,941,318	\$ 1,281,943	\$ (83,310)
Non-Safety	28,360,122	13,044,549	527,527
District's proportionate share of the net pension liability (asset)	<u>\$ 31,301,440</u>	<u>\$ 14,326,492</u>	<u>\$ 444,217</u>

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**Plan Description and Funding Policy**

The District provides retiree healthcare benefits for employees who retire with CalPERS pension benefits immediately upon termination of employment from the District. The District contracts with CalPERS for this insured-benefit plan, an agent multiple-employer post-employment healthcare plan, established under the State of California's Public Employees' Medical and Hospital Care Act (PEMHCA). The plan's medical benefits and premium rates are established by CalPERS and the insurance providers.

The District offers the same medical, dental and vision plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA. The District pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The District pays 100% of the retiree medical premiums, up to a maximum of \$2,835 per month for 2023, and 100% of the premiums for retiree dental and vision coverage. The District also pays a percentage-of-premium administrative charge for all retirees. CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage [www.calpers.ca.gov](http://www.calpers.ca.gov).

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) - continued**

The District participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (PARS Trust), a single employer irrevocable trust established to fund other postemployment benefits. The PARS Trust is approved by the Internal Revenue Code Section 115 and invests funds in equity, bond, and money market mutual funds. The Fire Chief or designee is the District's Plan Administrator. Copies of the PARS Trust annual financial report may be obtained from PARS at 4350 Von Karman Avenue, Suite 100, Newport Beach, California 92660.

The contributions to the OPEB plan are based on pay-as-you-go financing requirements, with an additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the PARS Trust, set up for this purpose, to the extent funded. The purpose of this funding policy is to manage the District's OPEB obligations while at the same time maintaining as much flexibility as possible to adjust for changing budgetary considerations.

**Employees Covered by Benefit Terms**

At the OPEB liability valuation date of June 30, 2022, the following employees were covered by the benefit terms:

- Retired employees – 57
- Active employees – 50

**Total OPEB liability**

The District's total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%
Medical cost trend	4.0%-6.0% increases
Discount rate	5.0%



**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) - continued**

**Changes in the Net OPEB Liability**

The changes in the net OPEB liability for the OPEB Plan are as follows:

Total OPEB liability - June 30, 2023	\$ 5,388,420
Service cost	523,196
Interest	886,571
Amortization of deferred inflows/outflows	(483,201)
Less benefit paid	(1,120,954)
Administrative costs	(56,775)
Total OPEB liability - June 30, 2024	<u>\$ 5,137,257</u>

**Sensitivity of the District’s Net OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	4.0%	5.0%	6.0%
District's net OPEB plan liability	\$ 7,459,970	\$ 5,137,257	\$ 3,211,880

**Sensitivity of the District’s Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a healthcare cost-trend rate that is 1-percentage point lower or 1-percentage point higher than the healthcare cost-trend rate:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
		Rate	
District's net OPEB plan liability	\$ 2,864,202	\$ 5,137,257	\$ 7,945,719

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) - continued**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2024, the District recognized OPEB expense of \$1,659,307. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

At June 30, 2024, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net differences between expected and actual experience	\$ 268,797	\$ -
Change in assumptions	603,624	-
Net differences between projected and actual earnings	1,513,756	437,823
Contributions subsequent to measurement date	1,208,428	-
	<u>\$ 3,594,605</u>	<u>\$ 437,823</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 613,798
2026	412,755
2027	631,665
2028	140,307
2029	136,204
Thereafter	13,625
Total	<u>\$ 1,948,354</u>

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 9: WORKFORCE HOUSING**

The District had a Housing Committee that researched methods which allow employees to live closer to the District in order to facilitate responses to emergencies. The District approved a plan in the fiscal year ended June 30, 2006 to purchase Workforce Housing and completed the purchase of a parcel consisting of three residences of varying sizes at East Valley Road. The District has contracted with a property management company to manage the operational activity of the residences. The Housing Committee developed a policy to govern all matters related to the Workforce Housing Program that was adopted by the Board.

In January of 2018, one property was destroyed and two were severely damaged rendering them uninhabitable. Since then, all property was repaired and is currently occupied by employees of the District.

**NOTE 10: EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUNDS BALANCE SHEETS AND STATEMENT OF NET POSITION**

Total fund balances - governmental funds	\$ 20,601,002
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.	12,748,890
Certain long-term assets, such as net pension assets and deferred outflows of resources, create long-term assets.	22,277,276
Long-term liabilities, including compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(1,889,924)
Long-term receivables are not available to pay current period expenditures and are reported as deferred inflows for unavailable revenue in governmental funds.	720,102
Long-term debt payable	(4,854,187)
Other long-term liabilities, such as the net pension liability and deferred inflows of resources, are not due and payable in the current period and, therefore are not reported in the fund statements.	<u>(28,756,863)</u>
Combined adjustment	<u>245,294</u>
Net position of governmental activities	<u><u>\$ 20,846,296</u></u>

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 10: EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUNDS BALANCE SHEETS AND STATEMENT OF NET POSITION - continued**

Net change in fund balances	\$ 2,009,603
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference is the amount by which depreciation exceeded capital outlays in the current period, plus gain on disposal.	1,248,706
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Some revenues are reported as deferred inflows in governmental funds because they do not represent current financial resources that are recognized in the Statement of Activities. Amount represents the change in deferred inflows recognized.	720,102
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Principal payments from pension obligation bonds are expenditures for the fund statements and is a reduction in a liability for the government wide statements	1,161,819
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Changes in the compensated absences, net pension liability, and OPEB liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	<u>(5,866,550)</u>
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Combined Adjustment	<u>(2,735,923)</u>
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Change in net position of governmental activities	<u><u>\$ (726,321)</u></u>
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**NOTE 11: COMMITMENTS AND CONTINGENCIES**

**Litigation**

The District is subject to litigation related to employee matters that are incidental to the ordinary course of the District's operations. There is presently no ongoing litigation.

**Grant Revenues**

The District recognizes as revenues grant monies earned for costs incurred in certain Federal and State programs the District participates in. The program may be subject to financial and compliance audits by the reimbursing agency. The amount, if any, of the expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2024

**NOTE 12: SUBSEQUENT EVENTS**

Subsequent events have been reviewed through January 9, 2025, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

**MONTECITO FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Unaudited)  
FOR THE YEAR ENDED  
JUNE 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property taxes	\$23,413,000	\$ 23,413,000	\$ 23,594,439	\$ 181,439
Investment income	145,000	145,000	185,886	40,886
Rental income	60,000	60,000	36,295	(23,705)
Intergovernmental	2,305,000	2,793,000	1,624,412	(1,168,588)
Miscellaneous	137,000	303,000	248,049	(54,951)
Total revenues	<u>26,060,000</u>	<u>26,714,000</u>	<u>25,689,081</u>	<u>(1,024,919)</u>
<b>Expenditures</b>				
Salaries and benefits	19,920,500	20,298,000	18,930,494	1,367,506
Services and supplies	2,545,000	2,658,000	2,738,960	(80,960)
Debt service - principal	1,205,700	1,153,440	1,153,409	31
Interest	52,260	104,520	104,518	2
Capital outlay	1,312,000	1,312,000	836,054	475,946
Total expenditures	<u>25,035,460</u>	<u>25,525,960</u>	<u>23,763,436</u>	<u>1,762,524</u>
Excess of revenues over expenditures	<u>1,024,540</u>	<u>1,188,040</u>	<u>1,925,645</u>	<u>737,605</u>
<b>Other Financing Uses</b>				
Transfers in (out)	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>(1,250,000)</u>	-
Total other financing uses	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>(1,250,000)</u>	\$ -
Net changes in fund balances	<u>\$ (225,460)</u>	<u>\$ (61,960)</u>	675,645	
Fund balances - Beginning			<u>11,361,295</u>	
Fund balances - Ending			<u>\$ 12,036,940</u>	

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to Budgetary Comparison Schedules  
For the Year Ended June 30, 2024

**NOTE 1: BUDGETARY AND LEGAL COMPLIANCE**

In accordance with California Health and Safety Code Section 13895, on or before October 1, the District must submit a board approved budget to the County Auditor. Annual budgets are adopted for the District's General, Capital Projects, and Capital Projects Construction Funds. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP. Annually, the Board of Directors conducts a public hearing for the discussion of proposed budgets. At the conclusion of the hearing, the Board adopts the final budgets. All appropriations lapse at fiscal year-end and are subject to re-appropriation as part of the following year's budget. The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the object level. Any changes in the annual budget must be changed by a vote of the Board. The Board amended the originally adopted General Fund budget in June of 2023.



**MONTECITO FIRE PROTECTION DISTRICT**

Required Supplementary Information  
 Other Post-Employment Benefits (OPEB) Plan – Schedule of Funding Progress  
 For the Year Ended June 30, 2024

	2019	2020	2021	2022	2023	2024
Total OPEB liability - beginning	\$ 1,601,486	\$ 2,414,377	\$ 2,204,104	\$ 3,521,734	\$ 2,174,029	\$ 5,388,420
Service cost	472,727	427,392	447,974	540,465	658,841	523,196
Interest	753,337	879,400	904,833	877,038	903,520	886,571
Expected return on plan assets	(794,397)	(687,583)	(704,617)	(680,482)	(774,764)	(617,270)
Experience differences	405,816	-	-	-	-	-
Changes in assumptions	(167,851)	-	-	-	-	-
Benefit paid	-	(886,355)	(987,445)	(1,050,351)	(1,058,520)	(1,120,954)
Change in deferred outflows and inflows	195,809	-	1,599,980	(1,094,556)	3,423,846	20,519
Administrative costs	(52,550)	56,873	56,905	60,181	61,468	56,775
Total OPEB liability - ending	<u>\$ 2,414,377</u>	<u>\$ 2,204,104</u>	<u>\$ 3,521,734</u>	<u>\$ 2,174,029</u>	<u>\$ 5,388,420</u>	<u>\$ 5,137,257</u>
Covered Payroll	\$ 10,410,655	\$ 9,550,994	\$ 9,738,029	\$ 12,479,866	\$ 12,475,816	\$ 12,924,630
Total OPEB liability as a percentage of covered payroll	23.19%	23.08%	36.16%	17.42%	43.19%	39.75%
Plan fiduciary net position as a percentage of the total OPEB liability	82.17%	84.21%	77.88%	86.66%	69.66%	71.54%
Measurement date	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023

**MONTECITO FIRE PROTECTION DISTRICT**

**Required Supplementary Information - Pensions  
For the Year Ended June 30, 2024**

Last 10 Fiscal Years\*:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
District's proportion of the net pension liability	0.374780%	0.217400%	0.220500%	0.223520%	0.235350%	-0.111050%	0.208489%	0.019781%
District's proportionate share of the net pension liability	\$ 18,462,053	\$ 21,524,106	\$ 21,248,085	\$ 22,903,886	\$ 25,606,939	\$ (6,005,892)	\$ 14,326,491	\$ 10,373,642
District's covered employee payroll	6,784,400	6,983,314	7,517,960	7,537,293	7,856,722	7,612,491	8,546,799	9,441,441
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	272.13%	308.22%	282.63%	303.87%	325.92%	-78.90%	167.62%	109.87%
Plan Fiduciary net position as a percentage of the total pension liability	76.68%	75.48%	77.40%	77.23%	73.00%	88.29%	86.66%	76.21%

\* Amounts presented above were determined as of 6/30.  
Additional years will be presented as they become available.

CALPERS - Schedule of District Contributions

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Actuarially determined contribution	\$ 934,063	\$ 772,837	\$ 2,788,692	\$ 2,663,298	\$ 3,303,840	\$ 3,482,791	\$ 3,728,854	\$ 3,835,543
Total action contribution	(934,063)	(772,837)	(2,788,692)	(2,663,298)	(3,303,840)	(3,482,791)	(3,728,854)	(3,835,543)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 6,784,400	\$ 6,983,314	\$ 7,517,960	\$ 7,537,293	\$ 7,856,722	\$ 7,612,491	\$ 8,546,799	\$ 9,441,441
Contributions as a percentage of covered employee payroll	13.77%	11.07%	37.09%	35.33%	42.05%	45.75%	43.63%	40.62%

# Agenda

## Item #3






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Date:** January 27, 2025  
**Topic:** Strategic Plan Annual Update

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### Summary

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The Board of Directors requested an annual update on organizational progress toward goals, objectives, and critical tasks identified in the Strategic Plan.

### Discussion

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The Board adopted the Strategic Plan in June 2022. The Strategic Plan is designed to ensure the organization is focused on important goals, as identified by the citizens and the department, over the next five years. After adoption, the Board directed staff to update the Board annually on progress in January of each year.

Attached is a complete list of the goals, objectives, and critical tasks identified in the Strategic Plan. An update for each objective in the Strategic Plan can be found in the gray sections of each page.

### Conclusion

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Staff recommends that the Board receive and file the Strategic Plan Annual Update

### Attachments

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1. Strategic Plan Annual Update Dated January 27, 2025.

### Strategic Plan Reference

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1. Strategic Plan Goal #3, Achieve Excellence in Community Service



Annual Board of Directors Strategic Plan Progress Update

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**Goal 1. Deliver exceptional emergency services to our community**

<b>1A. Respond to emergency calls for service in seven (7) minutes or less 90% of the time.</b>	
Lead: Fire Chief Timeline: 12 months	<b>Critical Tasks:</b> Collect and analyze emergency response data Identify gaps Monitor response time segments and rectify deficiencies. Report quarterly to Board of Directors
<u>January 2025 Update</u> Data is collected and analyzed for all calls for service. This analysis is reported to the Board of Directors quarterly and posted on our website. Discussed opportunities for upstaffing apparatus to be placed in alternate locations.	
<b>1B. Continue to collaborate with Carpinteria Summerland FPD on a fire station to reduce response times in both districts.</b>	
Lead: Fire Chief Timeline: 36 months	<b>Critical Tasks:</b> Identify suitable property Educate community on project Acquire appropriate permitting/zoning Develop program of work
<u>January 2025 Update</u> The District continues to collaborate closely with the Carpinteria Summerland Fire Protection District to identify a suitable property that will allow for station construction. Completed attendance of fire station design conference to review design alternatives and building construction methods.	
<b>1C. Participate in the Regional Fire Communications Center.</b>	
Lead: Fire Chief Timeline: 36 months	<b>Critical Tasks:</b> Participate in Joint Executive Committee Participate in regional operations committee Develop transition plan
<u>January 2025 Update</u> The Fire Chief participates in monthly Regional Fire Communications Center Joint Executive Committee meetings. The Operations Chief participates in monthly Operations Committee meetings. Both groups continue to work on the transition plan and final costing information.	
<b>1D. Identify enhancements in EMS service delivery.</b>	
Lead: Fire Chief Timeline: 24 months	<b>Critical Tasks:</b> Identify and measure key performance indicators (KPIs) Identify gaps in KPIs and rectify deficiencies Research emergency prehospital healthcare trends Identify and offer advanced training opportunities Participate in regional ground ambulance transport efforts and system transparency
<u>January 2025 Update</u> The Fire Chief and staff participate in regional ground ambulance transport efforts. Coordinate through the Santa Barbara County Fire Chiefs Association to continue community enhancements in service levels. Implement paramedic school attendance and licensure to add additional paramedics from within department to enhance Advanced Life Support capabilities.	

Annual Board of Directors Strategic Plan Progress Update

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**Goal 2. Enhance risk mitigation efforts**

<b>2A. Explore technological advances in wildfire prevention, detection, and response.</b>		
Lead:	Fire Chief	<b>Critical Tasks:</b> Consider artificial intelligence and infrared technology to detect wildfire Determine site locations Install and monitor Embed video footage into response platform so incident commanders have live footage
Timeline:	36 months	
January 2025 Update: Cameras on TV Hill and Ortega Ridge continue to offer enhanced viewing capabilities. Continue to support cameras to utilize artificial intelligence and infrared technology to detect wildfire. Support resources for field personnel to obtain camera footage on mobile and handheld devices.		
<b>2B. Optimize pre-incident planning processes.</b>		
Lead:	Operations Chief	<b>Critical Tasks:</b> Define target hazards Identify and prioritize key target hazards Develop and implement data gathering systems/procedures Coordinate efforts between prevention and operations Educate end users
Timeline:	months	
January 2025 Update: Pre-attack plans were refreshed with new evacuation zones designed from updated evacuation modeling. Updates to evacuation zones were completed to include parcel by parcel routing in the Mountain Drive and Bella Vista Road corridor. Our pre-plan coordinator continues to revisit and update target hazard preplans on a rotating schedule while adding new and important life hazard sites as they become apparent. These pre-incident plans are likewise shared across all operational area users and made available through digital platforms.		
<b>2C. Strengthen vegetation mitigation programs.</b>		
Lead:	Fire Marshal	<b>Critical Tasks:</b> Analyze potential environmental impacts of program expansion Implement Strategic Vegetation Mitigation Plan Educate community on wildfire preparedness/protection programs Enhance home hardening initiatives Collaborate with neighboring agencies
Timeline:	60 months	
January 2025 Update: <b>Analyze potential environmental impacts of program expansion</b> Our Vegetation Management Program continues to ensure compliance of the California Environment Quality Act (CEQA) during project implementation. The Montecito Vegetation Management Program’s Project Specific Analysis includes all projects that could possibly be completed within the district over the next 10 years and looked at; 938 acres of prescribed herbivory, 316 acres of mixed treatments- such as cutting, stacking, chipping, burning etc. for a total of 1,140 acres.		



Annual Board of Directors Strategic Plan Progress Update

**Implement Strategic Vegetation Mitigation Plan**

The table below highlights the projects planned every year, the estimated annual area treated, the typical months the projects are implemented, the estimated number of days to complete the project, and the estimated cost for implementation.

Project Name	Treated Area	Months Implemented	Days to Implement	Estimated Annual Cost for Implementation
Neighborhood Chipping Program	1600 parcels within project 274 participants/yr 669 tons/yr removed	February - June	50	\$152,000
Fuel Treatment Network Maintenance	25 acres/yr 59 tons/yr	August – March	30	\$75,000
Prescribed Herbivory	30 acres	As Needed	50	\$65,000
Roadside Hazard Abatement	26 miles	March – July	25	\$40,000
Roadside Tag and Trim	10 miles	As Needed	15	\$30,000
Defensible Space	10 parcels	As Needed	10	\$25,000
Roadside Invasive Weed Removal	10 miles	February – June	15	\$20,000
Hazard Tree Removal	10 parcels	As Needed	20	\$30,000
Fire Road Maintenance	5 days	January-March	10 days	\$25,000
Home Hardening Assistance Program	0	As Needed	NA	\$60,000

**Educate community on wildfire preparedness/protection programs**

The district shared wildfire preparedness/protection information through educational social media posts, local news media reports on Neighborhood Chipping, home hardening assistance program, and community engagement events. These events included the 2024 Ready For Wildfire Story Map, and participating in the Fire Safe Council’s Wildfire Preparedness Exposition.

**Enhance home hardening initiatives**

We launched a new home hardening incentive program that aims to harden and retrofit homes by offering financial assistance to community members for targeted home hardening improvements made to their homes.

**Collaborate with neighboring agencies**

We are currently working with Santa Barbara County, Santa Barbara City, Carpinteria-Summerland Fire District, the Los Padres National Forest, and SCE to continue the efforts of the Edison Road network road repairs across the front country. We completed the he Hot Springs Fire Road and are currently working on the San Ysidro Fire Road.

Annual Board of Directors Strategic Plan Progress Update

We are working with the Ennisbrooke Homeowner’s Association, the Santa Barbara Land Trust and the Regional Wildfire Mitigation Program to complete 20 acres of grazing within the Ennisbrook Open Space. We hope to perform this grazing annually.

We are working with Santa Barbara City and County Fire to research appropriate levels of AI infrastructure options that could be utilized across the front country of Santa Barbara.

We are working with our neighboring jurisdictions as it pertains to fire code adoption and updates as well as the designation of Fire Hazard Severity Zones in the Local Responsibility Area.

We collaborate and advise local researchers at UC Santa Barbara on several local wildfire and disaster related initiatives. These include the [Wildfire Resilience Initiative](#) that develops and applies the latest technology, resilience research, satellite data and meteorological information to better understand, prevent, and mitigate extreme wildfire events. As well as the [Wildfire Lecture Series](#) that hosts events featuring experts from researchers to community leaders to policymakers discussing topics related to wildfire prevention and policy.

We participate in an executive role with the [Santa Barbara County Fire Safe Council](#) whose mission is to promote wildfire safety throughout the county through education and wildfire mitigation projects. In 2024, the organization invested \$2.5 million dollars towards this mission with continued plans for expansion in future years.

**2D: Conduct an independent, third-party evacuation study that includes traffic modeling and analysis.**

<p>Lead: Fire Marshal/Operations Chief</p> <p>Timeline: 12 months</p>	<p><b>Critical Tasks:</b></p> <ul style="list-style-type: none"> <li>Analyze evacuation study and traffic modeling report</li> <li>Refresh evacuation plan and zones</li> <li>Communicate evacuation plan changes to community and partner agencies</li> <li>Consider evacuation exercise</li> <li>Evaluate relationship between current housing density, infrastructure, and potential future housing density;</li> <li>determine impact on our ability to evacuate community</li> <li>Advocate for density modifications and/or limitations at the policy level if indicated by analysis</li> </ul>
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January 2025 Update

A second more focused evacuation study was completed December 8, 2023. The findings of the study have allowed staff to reevaluate each specific evacuation zone to the parcel level rather than the standard use of a roadway to develop a boundary perimeter. The GIS map layer changes and multiple reviews took place over much of 2024. The next phase of updates will include changes to adjoining jurisdictional boundaries to offer a more robust evacuation zone model. These changes will require multi agency notifications to the public so they understand the changes.

Annual Board of Directors Strategic Plan Progress Update

**Goal 3. Achieve excellence in community service**

<b>3A. Follow up with community members after providing service.</b>	
Lead: Fire Chief Timeline: 36 months	<b>Critical Tasks:</b> Research and identify methods to obtain customer feedback Develop a method of retrospective feedback to community Provide education to staff and community on availability of program
<u>January 2025 Update:</u> Community members able to comment on our service by completing a survey on our updated website. The department remains committed to responding to community inquiries in a expeditious manner.	
<b>3B. Revisit framework for improving applicant understanding of the permit process.</b>	
Lead: Fire Marshal Timeline: 24 months	<b>Critical Tasks:</b> Identify gaps in current permitting process Enhance methods for providing the community with pertinent information Review permit information and processes with applicants
<u>January 2025 Update:</u> The VIVA online permitting process for Fire Protection Certificate Applications (FPC's), fire sprinkler system plans, tent permits, burn permits, and new address applications has been utilized for a year, enhancing our public interface and ability to expedite review and approval of permits across multiple staff members. This system allows the entire submission, review, and approval process to occur on a community-facing platform. We can communicate directly with the applicant through VIVA regarding project-specific questions and concerns, and the applicant and their designees can monitor the status of the project submission on their VIVA dashboard. Once a project is approved, the applicant is notified through VIVA and the approved plans, condition letters or permits are all accessible in VIVA as well. Our Defensible Space, Hazard Abatement, and Occupancy Inspection processes utilize Fulcrum.  Building & Safety now only accepts online permit submissions utilizing their Accela system, so this will speed up the overall review and approval process. The Accela system still does not interface with VIVA so we manually approve and upload the Condition Letter into Accela. We are working with Santa Barbara County Planning & Development to expedite the review process through Accela by ensuring each department is reviewing a single set of plans utilizing a program called BlueBeam, which should take effect in 2025.	
<b>3C. Communicate the Strategic Plan elements to entire organization for continuity of service.</b>	
Lead: Fire Chief Timeline: 3 months	<b>Critical Tasks:</b> Distribute and discuss updated Strategic Plan with all personnel Ensure understanding of the Community Engagement Plan

Annual Board of Directors Strategic Plan Progress Update

January 2025 Update:  
 Strategic Plan document and training to all organization members third quarter 2022. Fire Chief, Operations Chief, and PIO provided Community Engagement Plan training to all members of organization. Strategic Plan elements discussed with Montecito Firefighter’s Association in last quarter of 2024 to ensure that the document remains relevant to the organization.

**Goal 4. Strengthen community outreach and education**

**4A. Re-establish school fire and life safety education programs.**

Lead: Public Information Officer Timeline: 9 months	<b>Critical Tasks:</b> Review existing fire and life safety programs Explore reorganization of responsibilities Schedule and deliver updated programs Evaluate and revise as necessary
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January 2025 Update:  
 PIO has maintained, streamlined and expanded our school fire and life safety outreach programs to all schools, including preschools, in Montecito. During October 2024 for Fire Prevention Month, Montecito firefighters presented to 415 local students in ranging in age from 2.5 to 11 years old. Outside of Fire Prevention Month, we are now facilitating requests to teach basic first aid to local children’s groups and CPR training for local businesses and organizations. This is a collaborative effort between the PIO, EMS Chief and Captains. PIO continually explores additional opportunities to engage with community members and educate them about fire prevention and their fire department.

**4B. Utilize multi-media to communicate with the community.**

Lead: Public Information Officer Timeline: 60 months	<b>Critical Tasks:</b> Refresh existing website Evaluate existing use of social media platforms Determine most appropriate messaging content Explore additional social media platforms Determine target audience communication method Research other uses of social media, specifically for community education
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January 2025 Update:  
 A new website for Montecito Fire Department launched in July 2024 to better serve the needs of our community and department personnel. This was a significant project requiring input from many members of our department and our Board of Directors. The new website offers increased functionality and multimedia resources for our community members including educational videos and interactive maps. Looking ahead, PIO will explore opportunities to engage with the community via a department email newsletter which can be facilitated through the new website. Our social media platforms continue to grow and serve as a reliable source of information for our community. On Instagram, we gained approximately 2,300 followers, now totaling 7,600; X (Twitter) increased by 1,500 to 6,700 total; and Facebook grew by 1,100 to 3,900 total followers. We continue to use Nextdoor for preparedness messaging, community event news and major incident information. We also improved our communication redundancy methods in 2024 by repairing and reintroducing our AM radio station. AM1610 is a highly reliable method to disseminate information in the event of a widespread communication system failure. PIO has built AM radio messaging into standard public messaging processes and is actively working on increasing the community’s awareness of this resource. We partner with many local organizations

Annual Board of Directors Strategic Plan Progress Update

such as Montecito Associational, schools, gyms and churches who graciously share our messaging with their audiences through their email newsletters and bulletins. We also utilize traditional mailers and postcards several times a year to guarantee every resident receives hard-copy information regarding defensible space, chipping and wildfire preparedness programs. This multi-media approach to public messaging ensures that we are reaching as many members of our community as possible.

**Goal 5. Strengthen our infrastructure**

<b>5A. Modernize facilities.</b>		
Lead: Operations Chief	Timeline: 48 months	<b>Critical Tasks:</b> Evaluate existing facilities Determine deficiencies Develop and fund program of work
January 2025 Update:		Completion of loft project to allow for improved work spaces for 5 employees. Two individual offices added to facility. Comprehensive facility update plan in development with staff and representatives from Montecito Firefighters Association.
<b>5B. Modernize equipment to meet response capability.</b>		
Lead: Operations Chief	Timeline: 24 months	<b>Critical Tasks:</b> Evaluate existing equipment and apparatus response capabilities Determine deficiencies Develop and fund equipment and apparatus upgrade plan
January 2025 Update:		Equipment and apparatus have been modernized. Delivery of type 1 fire engine in early 2024 allowed for a community celebration on May 6 <sup>th</sup> as community members and students placed the engine in service. Squad 91 replacement underway. Vehicle chassis purchased and apparatus build out in process. Two replacement vehicles placed in service in 2024. One in operations, and one in prevention. Fund and apparatus upgrade plan are in place.

**Goal 6. Develop exceptional employees**

<b>6A. Expand professional and executive development.</b>		
Lead: Fire Chief	Timeline: 36 months	<b>Critical Tasks:</b> Evaluate and review the Professional Development Guide Expand and support Incident Management Team (IMT) positions Identify specific position gaps Evaluate need for mentoring program Develop individual short and medium range development plans
January 2025 Update:		Professional Development Guide has been evaluated and updates are underway in several categories with an anticipated release date of the first quarter 2025. Organization continues to support Incident

Annual Board of Directors Strategic Plan Progress Update

Management Team positions and mentor employees in all ranks. Short and medium range employee development plans still being formalized.	
<b>6B. Develop position transition plan.</b>	
Lead: Fire Chief Timeline: 18 months	<b>Critical Tasks:</b> Evaluate critical positions and responsibilities Determine plan format
<u>January 2025 Update</u> Formal transition plan for position of Fire Chief, Division Chief, and Battalion Chiefs developed and implemented. Other transition plans in the organization and Prevention Section being developed.	

**Goal 7. Prioritize employee wellness**

<b>7A. Enhance the mental, physical, and spiritual health of our organization.</b>	
Lead: Fire Chief Timeline: 24 months	<b>Critical Tasks:</b> Determine needs of the organization Evaluate effectiveness of current programs/services/needs Maintain and expand peer support programs
<u>January 2025 Update</u> Employee mental, physical, and spiritual health remain top organizational priority. Enhanced annual physical examination offerings were improved and cancer screening methods were improved. Peer support continues to be a priority of the department and with our operational area partners. Work with the Santa Barbara County Fire Chiefs Association and local donors to ensure funding for programs remains a top priority.	
<b>7B. Cultivate an environment that fosters positive relationships across all levels of the organization.</b>	
Lead: Fire Chief Timeline: 24 months	<b>Critical Tasks:</b> Identify any barriers to organizational trust that may exist Identify positive aspects of current workplace Develop plan to remove any barriers and reinforce positives Identify existing methods used to maintain positive workplace environment
<u>January 2025 Update</u> To cultivate an environment that fosters positive relationships across all levels of the organization requires constant attention; this objective is an on-going top priority in our organization.	

**Goal 8. Ensure financial accountability and transparency**

<b>8A. Verify financial policies.</b>	
Lead: District Accountant Timeline: 12 months	<b>Critical Tasks:</b> Validate financial policies annually Identify any new accounting or reporting standards Update policies to reflect changes
<u>January 2025 Update</u> The District's Financial Policies are validated by the Board of Directors in January.	
<b>8B. Ensure accessibility of financial records.</b>	

Annual Board of Directors Strategic Plan Progress Update

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<p>Lead: District Accountant                  Timeline: 12 months</p>	<p><b>Critical Tasks:</b>                  Continue to post financial records to the website                  Report bi-monthly to Finance Committee</p>
<p><u>January 2025 Update</u>                  Accessibility of the District’s financial records remains a priority. Comprehensive financial reporting documents are readily accessible on the District’s website. Updates in financial software and systems expected in 2025.</p>	





# Agenda

## Item #4






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Date:** January 27, 2025  
**Topic:** 2024 Annual Report

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### Summary

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We are proud to present the Montecito Fire Protection District 2024 Annual Report.

### Discussion

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The 2024 Annual Report captures the organization's accomplishments in the previous year. It consists of an overview, identification of the Board of Directors, an organization chart, the Fire Chief's message, the Operations Report, the Fire Prevention Report, the Financial Status Report, and a summary of our community engagement over the past year. The Report will be published on our website and social media.

### Conclusion

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Staff recommends that the Board receive and file the 2024 Annual Report.

### Attachments

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1. 2024 Annual Report

### Strategic Plan Reference

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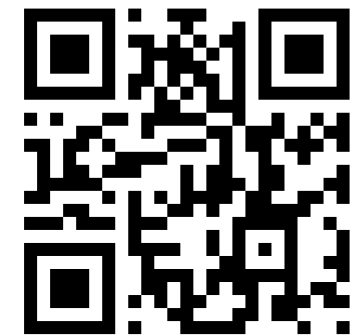
Strategic Plan Goal #3, Achieve Excellence in Community Service  
Strategic Plan Goal #8, Ensure Financial Accountability & Transparency





# 2024 ANNUAL REPORT

Montecito Fire Protection District



[View Report Online](#)



# Agenda

## Item #5








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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Ben Hauser, Battalion Chief  
**Date:** January 27, 2025  
**Topic:** Fire Station 92 Gates and Carport Contractor Bid Acceptance

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### Summary

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Five bids were received from general contractors to add a gate and carport at Fire Station 92. All bids were reviewed and qualified as meeting the requirements outlined in the Invitation to Bid. One of the bids has a substantially lower cost and should be considered for approval. The District solicited these competitive bids in accordance with the Public Contract Code Section 20813.

### Discussion

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The addition of a vehicle and pedestrian access gate and carport at Station 92 has been deemed necessary to enhance security, protect District vehicles from sun damage, and strengthen our infrastructure. The project requires a General Contractor to remove the necessary concrete, dig trenches for electrical conduit, build a steel I-beam carport (designed to accommodate future solar panels and electric vehicle charging stations), and build a wall/electric vehicle access gate.

Pueblo Construction was selected due to its competitive bid of \$496,813, demonstrated ability to complete similar projects and adherence to project specifications and timeline requirements.

### Conclusion

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Staff recommends that the Board authorize the Fire Chief to enter into an agreement with Pueblo Construction in the amount of \$496,813, plus a contingency not to exceed 15% of the awarded amount, to be used at the Fire Chief's discretion for unforeseen project expenses.

### Attachments

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1. Invitation to Bid
2. Summary of Bids
3. Pueblo Bid Package

### Strategic Plan Reference

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1. Strategic Plan Goal #5: Strengthen Our Infrastructure





# INVITATION TO BID

The Montecito Fire Protection District (MFPD) requests Competitive Sealed Bids for:

**ITB# 2024-005  
Gates & Carport  
Fire Station 92**

## 1. Overview

### 1.1. General Project Description

The Montecito Fire Protection District seeks to construct a vehicle entry gate, accessible pedestrian entry gate, and a carport at Station 92, 2300 Sycamore Canyon Road, Santa Barbara, CA 93108. This invitation to Bid (ITB) #2024-005 follows a previous ITB #2024-002 for the identical scope of work but after which no award was made due to the receipt of only one bid.

The plans for this project, dated 5/29/24 and provided as Exhibit C of this ITB, have been approved by the County of Santa Barbara Building Department. The permit and stamped plans are ready for issuance once a signature is provided by the successful Bidder.

### 1.2. Invitation to Bid (ITB) Coordinator

All communications concerning this ITB must be submitted via email to the ITB Coordinator identified below. The ITB Coordinator will be the point of contact for this ITB. Emails should also be copied to Anthony Hudley, MFPD Battalion Chief, at [ahudley@montecitofire.com](mailto:ahudley@montecitofire.com).

Dan Underwood  
Underwood Management Resources, Inc.  
[dan@underwoodmgmt.com](mailto:dan@underwoodmgmt.com)  
805-451-6250

### 1.3. Associated Consultants / Team Members

MFPD has hired the following consultants to assist in the design, management, and coordination of this project:

- Construction Management – Underwood Management Resources, Inc (Dan Underwood)
- Architect – Pacific Architects (Bill Wolf)
- Structural Engineer – Kevin L Vandervort Structural Engineering (Kevin Vandervort)
- Electrical Engineer – JMPE Electrical Engineering (John Maloney)

MFPD reserves the right to share with any consultant of its choosing this ITB and all bids received in order to secure a second opinion. MFPD may also invite said consultant to participate in the bid evaluation process.

### 1.4. Bid Preparation Costs

MFPD will not pay any costs associated with the preparation, submittal, or presentation of any bid response.

### 1.5. ITB Amendment and Cancellation

MFPD reserves the unilateral right to amend this ITB in writing at any time. The MFPD also reserves the right to cancel or reissue the ITB at its sole discretion. If an amendment is issued, it will be provided to all registered Bidders.

### 1.6. Intent to Bid

Each Bidder that plans to submit a bid should register by email with the ITB Project Coordinator. The email should indicate the Bidder's intent to respond to this ITB, and include:

- Company name
- Name and title of Bidder main contact
- Bidder main contact address, telephone number, and email address

The "Intent to Bid" email is **highly recommended** to ensure receipt of ITB amendments, responses to bidder questions, and other communications regarding the ITB. The Intent to Bid is not intended to bind Bidders to submitting a bid.

### 1.7. ITB Questions

Specific questions concerning the ITB should be submitted via e-mail to the ITB Coordinator by the date identified in ITB Section 2.2. Copies of all questions and MFPD's responses will be emailed to all registered Bidders.

## 2. ITB Schedule

### 2.1. Site Visit Prior to Bid

Any prospective bidder may request a tour of the property by contacting the ITB Coordinator and requesting a site tour. Prospective bidders shall not enter the site without receiving prior permission.

### 2.2. ITB Schedule

EVENT	DATE / TIME
ITB Issuance	November 14, 2024
Job Walk	10:30am, Nov 22, 2024
Intent to Bid submittal (recommended)	December 2, 2024
Deadline for Bidder questions	December 2, 2024
Deadline for MFPD response to Bidder questions	December 6, 2024
Deadline for bid submittal	2:00pm, December 16, 2024
Public bid opening	2:15pm, December 16, 2024

Bids will be discussed and awarded at a Montecito Fire Protection District Board of Directors regular public meeting. Regular meetings are held on the fourth Monday of each month.

## 3. Bid Submittal

### 3.1. General Instructions

MFPD discourages lengthy and costly bids. Bids should be prepared simply and economically and provide a straightforward, concise description of the Bidder’s company, qualifications, proposed solution, and capabilities to satisfy the requirements of this ITB. Emphasis should be on completeness and clarity of content. Glossy sales and marketing brochures are not necessary or desired.

### 3.2. Bid Package Submittal

Bid packages must be submitted no later than the date and time identified in Section 2.2. Bidders assume the risk of the method of delivery chosen. MFPD assumes no responsibility for delays caused by any delivery service. A Bidder's failure to submit a bid before the deadline may cause the bid to be disqualified and returned to sender unopened. Postmarks will not be accepted as proof of receipt.

Bidders must submit, in a sealed package, two (2) signed copies of the Bid Package and one electronic copy of the Bid Package. The electronic copy can be one single document or the bid and exhibits. Please submit in .pdf format.

The bid package to be marked “Station 92 Gates & Carport Project – General Contractor Bid” and should be mailed, couriered, or hand delivered as follows:

Montecito Fire Protection District  
 Attn: Anthony Hudley, Battalion Chief  
 595 San Ysidro Road  
 Santa Barbara, CA 93108

### 3.3. Bid Package Inclusions

The Bid Package submitted by Bidder shall include the following:

- Preliminary schedule from commencement to completion
- Cost proposal, provided on the Bid Form attached as Exhibit D, for a Fixed Price Contract, including:
  - Total project cost
  - Builder’s Fee (profit, overhead, and insurance)
  - Breakdown of monthly General Conditions costs
  - Hourly pricing for on-site supervision and any proposed self-performed work
  - Breakdown of costs by trade
  - Exclusions for any scope of work not included in the bid. Bidders are required to submit a complete bid for the work anticipated in the construction documents, and noted at the job walk, and are expected to resolve any missing or unclear issues during the bid process prior to the Deadline for Bidder Questions as shown in 2.2. If Bidder is unable to resolve any issue, then Bidder shall clearly note any exclusions in the bid.
- Summary of Bidder protocols and strategy for management of the project
- Statement indicating the bid remains valid for at least 120 days
- Statement that the Bidder, or any individual who will perform work for the Bidder, is free of any conflict of interest (e.g., employment by MFPD).
- Confirmation the Bidder understands and is in full compliance with the scope of work and specifications, as outlined in Exhibit A (Scope of Work), Exhibit C (plans), and Exhibit E (Contract). Any deviation (not recommended) from the scope of work and specifications as described in these exhibits, must be specifically identified in the Bid Package.
- Signature of a company officer empowered to bind the Bidder to the provisions of this ITB and any contract awarded pursuant to it.
- Completed and signed Bidder’s Statement of Qualifications, Exhibit B (attached).
- At least five references for similar work done in the last five years.
- Evidence of insurance: General Liability (\$1,000,000/\$2,000,000), Automobile Liability (\$1,000,000), Workers Compensation (\$1,000,000)

### 3.4. Bid Errors

Bidders are liable for all errors or omissions contained in their bids. Bidders will not be allowed to alter bid documents after the deadline for submitting a bid.

### 3.5. Collusion

By submitting a response to the ITB, each Bidder represents and warrants that its response is genuine and made in the interest of or on behalf of any person not named therein; that the Bidder has not directly induced or solicited any other person to submit a sham response or any other person to refrain from submitting a response; and that the Bidder has not in any manner sought collusion to secure any improper advantage over any other person submitting a response.

### 3.6. Required Review and Waiver of Objections

Comments concerning ITB objections must be made in writing and received by MFPD no later than the "Deadline for Bidder Questions" detailed in Section 2.2. Protests based on any objection will be considered waived and invalid if these faults have not been brought to the attention of MFPD, in writing, by the "Deadline for Bidder Questions".

### 3.7. Proprietary Information

A copy of each bid will be retained for official files and will become public record after the award of a contract unless the bid, or specific parts of the bid, can be shown to be exempt by law (Government code §6276). Each Bidder may clearly label part of a bid as "CONFIDENTIAL" if the Bidder thereby agrees to indemnify and defend MFPD for honoring such a designation. The failure to so label any information that is released by MFPD will constitute a complete waiver of all claims for damages caused by any release of the information.

### 3.8. Prevailing Wage

Contractors and subcontractors must be registered with the Department of Industrial Relations (DIR) at the time of bid, or else the bid may be rejected as non-responsive. (See Labor Code sections 1725.5 and 1771.1.) Each bidder must submit proof of contractor registration with DIR, e.g. - a hard copy of the relevant page of the DIR's database found at: [https://services.dir.ca.gov/gsp?id=dir\\_contractors&table=x\\_cdoi2\\_letf\\_core\\_contractor\\_lookup](https://services.dir.ca.gov/gsp?id=dir_contractors&table=x_cdoi2_letf_core_contractor_lookup). This Contract is subject to monitoring and enforcement by the DIR pursuant to Labor Code Section 1771.4.

### 3.9. Licensed Contractors

Bidders and their proposed subcontractors shall hold such licenses as may be required by the laws of the State of California for the performance of the work specified. The

selected Bidder will also be required to ensure that all subcontractors working on the project are holding valid licenses suitable for their trade

## **4. Evaluation and Award**

### **4.1. Bid Package Evaluation**

The contract will be awarded to the lowest responsible bidder in accordance with the competitive bid procedures set out in the Public Contract Code section 20813. Bids will be evaluated based on the following:

- Bidder understanding of the work required and completeness of the Bid
- Responsiveness of the Bid to the ITB
- Compliance with the scope of work and specifications in Exhibits A, C, D, and E (value engineering recommendations can be provided but will not be evaluated by MFPD and its consultants until the award has been made)
- Project cost as proposed on the Bid Form (Exhibit D)
- Responses in Bidder's Statement of Qualifications (Exhibit B)
- Recent relevant references
- Ability to perform the work and respond to warranty requests

### **4.2. Bid Clarifications**

MFPD reserves the right, at its sole discretion, to request bid clarifications or conduct discussions for the purpose of clarification with any or all Bidders. The purpose of any such discussions shall be to ensure full understanding of the Bids.

### **4.3. Execution**

If the selected Bidder does not execute a contract with MFPD within thirty (30) business days after notification of selection, MFPD may give notice to that Bidder of their intent to select from the remaining Bidders or to call for new bids, whichever MFPD deems appropriate.

### **4.4. Right of Rejection**

MFPD reserves the right, at its sole discretion, to reject any and all bids or to cancel this ITB in its entirety. Any bid received which does not meet the requirements of this ITB may be considered to be nonresponsive and the bid may be rejected. Bidders must comply with all of the terms of this ITB and all applicable State laws and regulations.

### **4.5. Variances**

MFPD reserves the right, at its sole discretion, to waive technical variances in bids provided such action is in the best interest of MFPD. Where MFPD waives minor



variances in bids, such waivers do not modify the ITB requirements or excuse the Bidder from full compliance with the ITB. Notwithstanding any minor variance, the MFPD may hold any Bidder to strict compliance with the ITB.

#### **4.6. Binding Agreement**

All legal rights and obligations between the Apparent Successful Bidder and the Fire District will come into existence if and only if a contract is approved by the MFPD Board and the same is fully executed by the parties. The legal rights and obligations of each party shall at that time be only those rights and obligations which are set forth in such fully executed agreement.

### **5. Rights of MFPD**

#### **5.1. MFPD Rights**

MFPD reserves the right to:

- Make the selection based on its sole discretion and that it deems to be in the best interest of MFPD.
- Reject any and all bids
- Issue subsequent Requests for Bids
- Postpone opening bids, if necessary, for any reason
- Remedy errors in the ITB process
- Approve or disapprove the use of particular subcontractors
- Negotiate with any, all, or none of the Bidders
- Accept other than the lowest offer
- Waive informalities and irregularities in the bids
- Enter into an agreement with another Bidder in the event the originally selected Bidder defaults or fails to execute an agreement with MFPD

# Exhibit A

## SCOPE OF WORK

### Pre-Construction

- Pull permit (paid for by the MFPD)
- Work with the MFPD, Construction Manager, Architect, and additional design team members to review the construction documents for the quality of materials and equipment, to ensure an efficient, cost effective design and the reduction of lifecycle costs
- Review the construction documents for completeness and coordination, specifically as it relates to constructability, design conflicts, and improvement of plan details
- Provide recommendations in order to proactively minimize extra costs and delays and to ensure systems that perform as intended
- Provide a preliminary construction schedule (add detail to ITB schedule)
- Meetings with MFPD, Construction Manager, Architect and any other team members in preparation for construction

### Construction

- Provide administrative coordination of specifications through Submittals, questions related to the plans through RFIs, and changes to the cost of construction through Change Orders
- Supervise and coordinate all subcontracted and self-performed work to ensure compliance with plans, specs, codes, industry standards, safety standards, subcontracts, Schedule of Values, and Construction Schedule
- Quality control
- Pay for all costs incurred to fully and properly perform and complete the work as required by the construction documents
- Provide and maintain a construction schedule
- Provide and maintain a Schedule of Values
- Punch list completion

### Post Construction

- Provide all warranty information to the MFPD
- Provide any necessary training for operation of newly installed equipment to the MFPD

## Exhibit B

### BIDDER'S STATEMENT OF QUALIFICATIONS

Name of Bidder:

Address of Principal Office:

1. Organization structure: individual , a partnership , a corporation , an LLC or a joint venture  (Check as applicable)

2. Are you registered as a contractor or subcontractor with the California Department of Industrial Relations? \_\_\_\_\_

Registration No.: \_\_\_\_\_ Registration Expiration Date: \_\_\_\_\_

**BIDDER MUST SUBMIT PROOF OF CONTRACTOR REGISTRATION WITH THE DIR IN THE FORM OF A HARD COPY OF THE RELEVANT PAGE OF THE DIR'S DATABASE FOUND AT:**

[https://services.dir.ca.gov/gsp?id=dir\\_contractors&table=x\\_cdoi2\\_letf\\_core\\_contractor\\_lookup](https://services.dir.ca.gov/gsp?id=dir_contractors&table=x_cdoi2_letf_core_contractor_lookup)

3. How many years has your organization been in business as a Contractor under your present business name? \_\_\_\_\_

4. Organization years of experience with work similar to this project? \_\_\_\_\_. Experience with Public Agencies? \_\_\_\_\_

5. On a separate sheet, provide examples of three (3) projects of similar type, size, scope, and complexity. For each Project, briefly describe the following (each project and its description shall not exceed one page):

- A description of project and services provided by your firm
- Location
- Year completed
- Project cost
- Provide reference information, including contact information, for the Project owner, the owner's representative, and the Architect. Briefly describe each reference's role and responsibility and everyday interaction with your project team

**Montecito Fire Protection District**  
595 San Ysidro Rd, Montecito, CA 93108

**Invitation to Bid**  
November 14, 2024

6. Provide a statement about your firm and your team relative to the expertise and experience of the construction firm and key personnel that will likely be involved in the project. In addition, it would be helpful to know what tasks each key personnel will be responsible for as the project progresses.

7. Provide a description of the firm’s past experience with, and protocols for, pre-construction plan review and value engineering.

8. Have you, your organization, or any officer or partner thereof, not completed a contract for any reason, including instances when your organization did not complete a contract due to termination or dispute between the parties? \_\_\_\_\_

If yes, please provide details (use additional sheets if necessary).

9. Is your organization involved in any dispute resolution processes, including claims or litigation pending against your organization or initiated by your organization? \_\_\_\_\_

If yes, please provide details (use additional sheets if necessary).

10. Has your organization been involved in any bankruptcy or insolvency proceedings in the last ten years? \_\_\_\_\_

If yes, please provide details (use additional sheets if necessary).

The undersigned bidder represents and warrants that the foregoing information is true and accurate.

\_\_\_\_\_  
Signature of Bidder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name/Title

**Montecito Fire Protection District**  
595 San Ysidro Rd, Montecito, CA 93108

**Invitation to Bid**  
November 14, 2024

## **Exhibit C**

# **PROJECT PLANS**

Architect: Pacific Architects

Plans: Montecito Fire Station 92, 2300 Sycamore Canyon Road  
Delta 3 plans with dates through 5/29/24

Please access and download the bid set of plans from the link below or on the Montecito Fire website, included as part of the Invitation to Bid package. If you have any problems, please contact Dan Underwood.

[https://drive.google.com/file/d/1INvzC6rnQ-U3Z76v6WCeRzJDTgGaVDXl/view?usp=drive\\_web](https://drive.google.com/file/d/1INvzC6rnQ-U3Z76v6WCeRzJDTgGaVDXl/view?usp=drive_web)

## Exhibit D

### BID FORM - 2300 Sycamore Canyon Rd.

Station 92 - Gate and Carport Project

DIVISION / DESCRIPTION	COST	COMMENTS
<b>Division 00 - Contracting Requirements</b>		
00 80 00 - Permits		By owner
<b>Division 01 - General Requirements</b>		
<b>Personnel:</b>		
01 31 26 - Project Manager		
01 31 35 - Superintendent		
01 31 40 - Asst Superintendent		
01 31 45 - Project Engineer		
<b>Temp Facilities:</b>		
01 33 24 - Plan Printing		
01 52 10 - Storage Trailer		
01 52 13 - Job Site Office		
01 52 30 - Office Equipment / Furniture		
01 52 50 - Office Supplies		
01 52 65 - Drinking Water		
<b>Temp Utilities:</b>		
01 51 13 - Temp Power		
01 52 19 - Temp Toilets		
01 51 26 - Temp Lighting		
01 51 33 - Temp Phone		
01 51 36 - Temp Water		
<b>Equipment:</b>		
01 54 50 - Forklifts		
01 54 70 - Cranes		
01 54 95 - Misc Tools		
<b>Project Maintenance:</b>		
01 55 13 - Temp Roads		
01 55 19 - Temp Parking		
01 55 26 - Traffic Control		
01 55 27 - Pedestrian Protection		
01 55 29 - Temp Staging		
01 56 13 - Property Protection		
01 56 24 - Street Barricades		
01 56 26 - Temp Fencing		
01 56 34 - Temp Security		
01 57 13 - Erosion Control		
01 57 15 - Street Sweeping		
01 58 13 - Project Signage		
01 74 13 - Clean Up		
01 74 14 - Final Clean		
01 74 15 - General Labor		
01 74 16 - Jobsite Office Clean		
<b>Division 02 - Site Work</b>		
02 10 00 - Surveying		
02 20 00 - Demolition		
02 25 00 - Lead and Asbestos Abatement		
02 30 00 - Rough Grading		
02 31 00 - Spoils Removal		
02 32 00 - Soil Remediation		

DIVISION / DESCRIPTION	COST	COMMENTS
02 40 00 - Underground Utilities 02 41 00 - Water 02 41 50 - Fire Water 02 42 00 - Sewer (1255 and 1257) 02 42 00 - Sewer (1259) 02 43 00 - Gas 02 44 00 - Electric 02 50 00 - Storm Drain 02 60 00 - Street Improvements/Repair 02 70 00 - Concrete Paving 02 75 00 - Concrete Pavers 02 80 00 - Fences and Gates 02 90 00 - Landscaping		
<b>Division 03 - Concrete</b> 03 00 00 - Concrete 03 30 00 - Cast-in-Place Concrete 03 40 00 - Precast Concrete 03 50 00 - Lightweight Concrete 03 60 00 - Gypsum Concrete 03 80 00 - Concrete Cutting and Boring		
<b>Division 04 - Masonry</b> 04 00 00 - Masonry 04 40 00 - Stone Assemblies 04 70 00 - Manufactured Masonry 04 72 00 - Cast Stone		
<b>Division 05 - Metals</b> 05 00 00 - Metals 05 10 00 - Structural Metal Framing 05 50 00 - Metal Fabrications 05 50 01 - Steel Gate Frame 05 70 00 - Decorative Metal		
<b>Division 06 - Wood, Plastics, Composites</b> 06 10 00 - Rough Carpentry 06 20 00 - Finish Carpentry 06 40 00 - Architectural Woodwork 06 40 01 - Decorative Wood Beams 06 40 09 - Wood Entry Gate 06 40 50 - Cabinets 06 60 00 - Plastic Fabrications 06 80 00 - Countertops		
<b>Division 07 - Thermal and Moisture Protection</b> 07 10 00 - Waterproofing 07 20 00 - Thermal Insulation 07 40 00 - Roofing 07 50 00 - Membrane Roofing 07 60 00 - Flashing and Sheet Metal 07 71 23 - Gutters and Downspouts 07 70 00 - Roof and Wall Specialties/Accessories		
<b>Division 08 - Openings</b> 08 00 00 - Openings 08 10 00 - Doors and Frames 08 10 01 - Wood Doors and Frames 08 10 02 - Steel Doors and Frames 08 30 00 - Specialty Doors and Frames 08 40 00 - Entrances, Storefronts, Curtain Walls		

DIVISION / DESCRIPTION	COST	COMMENTS
08 50 00 - Windows 08 50 01 - Wood Windows 08 50 02 - Steel Windows 08 60 00 - Roof Windows and Skylights 08 70 00 - Hardware 08 80 00 - Glazing 08 90 00 - Louvers and Vents		
<b>Division 09 - Finishes</b> 09 00 00 - Finishes 09 20 00 - Plaster and Gypsum Board 09 20 01 - Exterior Plaster 09 20 02 - Interior Plaster Veneer 09 20 03 - Drywall 09 30 00 - Tile 09 50 00 - Ceilings 09 60 00 - Floorings 09 60 01 - Wood Flooring 09 60 02 - Stone Flooring 09 60 03 - Ceramic Tile Flooring 09 60 04 - Carpet 09 70 00 - Wall Finishes 09 80 00 - Acoustic Treatment 09 90 00 - Painting and Coating		
<b>Division 10 - Specialties</b> 10 28 00 - Mirrors and Glass 10 28 19 - Shower Doors 10 30 00 - Fireplaces and Stoves 10 80 00 - Other Specialties		
<b>Division 11 - Equipment</b> 11 10 00 - Central Vacuum System 11 40 00 - Appliances 11 40 01 - Appliance Install 11 50 00 - Heated Towel Rack 11 90 00 - Entry Gate Equipment		
<b>Division 12 - Furnishings</b> 12 20 00 - Window Treatments 12 20 01 - Motorized Window Shades 12 30 00 - Casework 12 36 00 - Countertops		
<b>Division 14 - Conveying Equipment</b> 14 10 00 - Dumbwaiters 14 20 00 - Elevators		
<b>Division 21 - Fire Suppression</b> 21 00 00 - Fire Suppression		
<b>Division 22 - Plumbing</b> 22 00 00 - Plumbing 22 30 00 - Radiant Plumbing 22 40 00 - Plumbing Fixtures 22 50 00 - Pool and Fountain Plumbing Systems		
<b>Division 23 - Heating, Ventilating, and A/C</b> 23 00 00 - Heating, Ventilating, and A/C 23 30 00 - HVAC Air Distribution		
<b>Division 25 - Integrated Automation</b> 25 00 00 - Integrated Automation 25 10 00 - Integrated Automation Network Equip		



DIVISION / DESCRIPTION	COST	COMMENTS
<b>Division 26 - Electrical</b> 26 00 00 - Electrical 26 10 00 - Medium-Voltage 26 20 00 - Low-Voltage 26 30 00 - Power Generating and Storing Equip 26 90 00 - Light Fixtures		
<b>Division 27 - Communications</b> 27 00 00 - Communications 27 10 00 - Structured Cabling 27 20 00 - Data Communications 27 30 00 - Voice Communications 27 40 00 - Audio-Video Communications		
<b>Division 28 - Electronic Safety and Security</b> 28 00 00 - Electronic Safety and Security 28 40 00 - Electronic Monitoring and Control		
<b>Division 31 - Earthwork</b> 31 00 00 - Earthwork 31 10 00 - Site Clearing 31 20 00 - Excavation and Grading 31 40 00 - Shoring and Underpinning 31 50 00 - Excavation Support/Protection 31 60 00 - Special Foundations		
<b>Division 32 - Exterior Improvements</b> 32 00 00 - Exterior Improvements 32 10 00 - Bases, Ballasts, and Paving 32 10 01 - Asphalt Paving 32 10 02 - Concrete Paving 32 30 00 - Site Improvements 32 30 01 - Exterior Fountain 32 80 00 - Irrigation 32 90 00 - Planting		
<b>Division 33 - Utilities</b> 33 00 00 - Utilities 33 10 00 - Water Utilities 33 20 00 - Wells 33 30 00 - Sanitary Sewerage Utilities 33 40 00 - Storm Drainage Utilities 33 70 00 - Electrical Utilities		
<b>Division 46 - Water and Wastewater Equip</b> 46 00 00 - Water and Wastewater Equipment		
<b>Division 48 - Electrical Power Generation</b> 48 00 00 - Electrical Power Generation 48 10 00 - Electrical Power Generation Equip		
<b>Subtotals</b>	<b>0.00</b>	
0.00% <b>Contractor Fee and Ins</b>	0.00	Overhead, Profit, and Insurance
<b>Totals</b>	<b>0.00</b>	

Bidder is required to include costs for all work identified or reasonably inferred in the plans and specs in the Bid Form above. It is not necessary to to utilize every line above, only as best identified by the description associated with the work. Should Bidder require additional line items to provide a cost for the work, Bidder shall add the needed line items and descriptions.

# EXHIBIT E

## MONTECITO FIRE PROTECTION DISTRICT CONSTRUCTION CONTRACT

Date of contract:  
Contract No:  
Name of Contractor:  
Address:

Project description:

This Construction Contract ("Contract") is made and entered into as of this \_\_\_\_ day of \_\_\_\_\_, by and between the Montecito Fire Protection District, a Fire Protection District ("District") and the above-named contractor ("Contractor"), for the construction of the project described herein.

NOW, THEREFORE, the Parties hereto agree as follows:

1. Type of Contract

This Contract is a firm-fixed price contract.

2. Contract Price

Contractor shall perform the work described in this Contract and the other Contract Documents, as described below (the "Work"), and the District shall pay the Contractor, in full payment for said Work, subject to any additions or deductions as provided in the Contract Documents, and including all applicable taxes and costs the sum of: \$\_\_\_\_\_.

3. Payment Schedule

All payments required to be made under the terms of this Contract shall be made as set forth in the contract documents attached hereto.

4. Scope of Services

The Contractor shall perform all the Work within the time stipulated in the Contract Documents, and shall provide all labor, materials, tools, equipment, apparatus, and facilities necessary to, and shall perform and complete in a good, safe and workmanlike manner, the Work set forth in the Contract Documents with regard to the project ("Project"). Should the scope of services be modified or changes made by the District, the Contractor shall provide a change order to the District identifying costs or credits as appropriate, including profit and overhead per the percentage identified in the "Contract Documents", with all related back up to support the change order amount.

## 5. Contract Documents

The full contract between the parties is set forth in the "Contract Documents," which consist of this Contract and the other documents identified in this Article 5 below. Together, these form the entire Contract between Owner and Contractor, and by this reference these Contract Documents are fully incorporated herein. Any previously existing contract or understanding concerning the Work contemplated by the Contract Documents is hereby revoked.

The complete Contract consists of all the following (collectively, the "Contract Documents"), which are specifically incorporated herein by reference:

- a. This Contract.
- b. Invitation to Bid.
- c. Contractor's Response to Invitation to Bid.
- d. Specifications.
- e. Plans.
- f. All applicable wage determinations, safety and health regulations, non-discrimination provisions, labor standards, and requirements.

In the event of any perceived conflict or inconsistency, the Contract Documents shall be interpreted in the order of priority set forth herein.

## 6. Indemnity

Contractor agrees to indemnify, hold harmless and defend District and every officer, employee, representative or agent of District, from any and all liability, claims, demands, actions, damages (whether in contract or tort, including personal injury, death at any time, or property damage), costs and financial loss, including all costs and expenses and fees of litigation or arbitration, that arise directly or indirectly from any acts or omissions related to this Contract performed by Contractor or its agents, employees, subcontractors and other persons acting on Contractor's behalf. This agreement to indemnify, hold harmless and defend shall apply whether such acts or omissions are the product of active negligence, passive negligence, willfulness or acts for which Contractor or its agents, subcontractors and other persons acting on Contractor's behalf would be held strictly liable.

## 7. Insurance

- a. Before beginning the performance of the work, Contractor shall purchase and maintain insurance to protect Contractor and District from claims: (i) arising from Contractor's operations under the contract by the Contractor, a subcontractor or anyone employed by them, or anyone for whose acts any of them may be liable; (ii) under workers' compensation, disability benefits and other similar benefit acts; (iii) for damages because of bodily injury, occupational sickness, or disease, or death of the Contractor's employees, or persons other than the Contractor's employees; (iv) for

damages insured by usual personal injury liability coverage sustained by a person as a result of an offence related to employment of such person by the Contractor, or other persons; (v) for damages, other than the work itself, because of injury to or destruction of tangible property, including loss of use resulting therefrom; (vi) for damages because of bodily injury, death of a person or property damage arising from ownership, maintenance or use of a motor vehicle; (vii) involving contractual liability insurance applicable to the Contractor's obligations; and (viii) for damage to work in progress.

(b) The insurance required shall be written for not less than limits of liability specified in the Contract Documents or required by law, whichever is greater. The insurance shall be purchased from companies authorized to do business in the jurisdiction where the project is located. Coverages shall be written on an occurrence basis without interruption from the date of commencement of the work until date of final payment or until termination of coverage required to be maintained after final payment. District, its officers, agents and employees shall be named as additional insured.

(c) Certificates of insurance executed by the carrier(s) and acceptable to District and copies of the policy shall be filed with District prior to the commencement of the work. The Certificates and the insurance policies shall provide the policies will not be canceled or allowed to expire until at least thirty days prior written notice has been given to District. If the insurance coverages are required to remain in force after final payment and are reasonably available, an additional certificate evidencing continuation of such coverage shall be submitted with the final application for payment. Information concerning reduction of coverage shall be furnished by the Contractor with reasonable promptness in accordance with the Contractor's information and belief.

(d) Contractor shall require each subcontractor to maintain policies of insurance covering the hazardous, and under the conditions, mentioned above and having District, its officers, agents, volunteers and employees as additional insurers. Copies of the subcontractor's certificates of insurance and policies shall be filed with District.

## 8. Time for Performance

The time limit for the completion of the Work is set forth in the Contract Documents and shall begin upon District issuing a notice to proceed ("Notice to Proceed"), subject to extension as provided in the General Conditions.

Contractor will not perform any Work until the District issues the Notice to Proceed. Work will be completed within the time limit specified above and in the Notice to Proceed.

## 9. Compliance with Laws.

Contractor shall comply with all laws relating to the Work.

10. Headings and Titles

All headings and titles set forth in this Contract are intended for convenience only, and are not intended, and shall not be construed, to enlarge, restrict, limit or affect in any way the construction, meaning, or application of the provisions thereunder, or under any other heading or title.

11. Severability

The invalidity of any provision of this Contract shall not affect the validity of any other provision, and all other provisions shall remain in full force and effect.

12. Acknowledgement

The Contractor by signing hereunder acknowledges that it has reviewed all of the Contract Documents described herein and agrees with the requirements, conditions and covenants contained therein.

**MONTECITO FIRE PROTECTION  
DISTRICT**

\_\_\_\_\_

\_\_\_\_\_  
David Neels, Fire Chief

\_\_\_\_\_

**Montecito Fire Department**  
 ITB 2024-005 Gates and Carport Fire Station 92  
 Monday, December 16, 2024  
 2:15 PM

Bidder	Bid Amount
--------	------------

Pueblo Construction	\$496,813.00
Pre-Con Industries	\$510,058.23
CSI Services	\$758,540.00
Quincon Inc	\$645,238.55
Kenny Construction	\$713,336.00

Received by: Anthony Hudley

Witness: Dan Underwood



**Bid Package Inclusions**  
**Montecito Fire Department**  
**Gates and Carport**  
**Station 92**

As requested in the Bid Package Section 3.3 the following items are required as part of our bid submittal.

- Preliminary Schedule – Attached as part of our bid package.
- Cost Proposal – See Exhibit “D” attached as part of our bid package.
- Summary of Bidder protocols and strategy for onsite and offsite management of the project.
  - Pueblo Construction will have a competent English speaking site superintendent onsite. This person will have thorough knowledge of the project and be capable of answering questions regarding the project. In addition to addressing all technical issues this person will be responsible for managing the site safety for the project. Site safety meetings will be conducted weekly and more frequently as necessary depending on the activity to be performed.

In addition to a site superintendent Pueblo Construction will have a Project Manager and a Project Administrator assigned to the project. The Project Manager will oversee all aspects of the project. The site superintendent will report to the Project Manager. The Project Administrator will manage all the required documentation as required on the project and will report to the Project Manager.

Pueblo Construction’s Controller will manage all Certified Payroll as required on the project.

- Pueblo Construction Inc. bid is valid for 120 days from the date of the bid opening.
- All individuals who will perform work on the project for Pueblo Construction Inc. will be free of any conflict of interest as it relates to the parties involved with the project.
- Pueblo Construction Inc. understands and is in full compliance with the scope of work and specifications as outlined in Exhibits A, C, D, and F. There will be no deviation from the scope of work and specifications as described in these exhibits.
- Pueblo Construction Inc. has completed and signed Exhibit B – Statement of Qualifications.
- Pueblo Construction Inc. has provided references as required and are attached as part of this bid package.
- Pueblo Construction Inc. has provided as part of this bid our Evidence of Insurance which meets the requirements of this solicitation.

ID	Task Mode	Task Name	Duration	Start	Finish	Mar 23, '25							Mar 30, '25						
						S	M	T	W	T	F	S	S	M	T	W	T	F	
1		<b>MFPD Gates &amp; Carport Fire Station 92</b>	104 days	Mon 3/3/25	Tue 7/29/25														
2		Start of Construction	1 day	Mon 3/3/25	Mon 3/3/25														
3		Demo	13 days	Tue 3/4/25	Thu 3/20/25														
4		Concrete and Masonry	22 days	Mon 3/24/25	Tue 4/22/25														
5		Structural Steel	24 days	Wed 4/23/25	Mon 5/26/25														
6		Wood Framing	17 days	Tue 5/27/25	Wed 6/18/25														
7		Gates and finishes	25 days	Thu 6/19/25	Thu 7/24/25														
8		Completion	1 day	Thu 7/24/25	Thu 7/24/25														

Project: MFPD Fire Station 92 C  
Date: Thu 12/12/24

Task		Inactive Summary		External Tasks	
Split		Manual Task		External Milestone	
Milestone		Duration-only		Deadline	
Summary		Manual Summary Rollup		Progress	
Project Summary		Manual Summary		Manual Progress	
Inactive Task		Start-only			
Inactive Milestone		Finish-only			



### Exhibit D

**BID FORM - 2300 Sycamore Canyon Rd.**

Station 92 Fences & Carport Project

DIVISION / DESCRIPTION	COST	COMMENTS
<b>Division 00 - Contracting Requirements</b>		
00 80 00 - Permits		By owner
<b>Division 01 - General Requirements</b>		
<b>Personnel:</b>		
01 31 26 - Project Manager	25,005.97	
01 31 35 - Superintendent		
01 31 40 - Asst Superintendent		
01 31 45 - Project Engineer		
<b>Temp Facilities:</b>		
01 33 24 - Plan Printing		
01 52 10 - Storage Trailer		
01 52 13 - Job Site Office		
01 52 30 - Office Equipment / Furniture		
01 52 50 - Office Supplies		
01 52 65 - Drinking Water		
<b>Temp Utilities:</b>		
01 51 13 - Temp Power		
01 52 19 - Temp Toilets	4,000.00	
01 51 26 - Temp Lighting		
01 51 33 - Temp Phone		
01 51 36 - Temp Water		
<b>Equipment:</b>		
01 54 50 - Forklifts	3,000.00	
01 54 70 - Cranes		
01 54 95 - Misc Tools	5,000.00	
<b>Project Maintenance:</b>		
01 55 13 - Temp Roads		
01 55 19 - Temp Parking		
01 55 26 - Traffic Control		
01 55 27 - Pedestrian Protection		
01 55 29 - Temp Staging		
01 56 13 - Property Protection		
01 56 24 - Street Barricades		
01 56 26 - Temp Fencing	2,000.00	
01 56 34 - Temp Security		
01 57 13 - Erosion Control		
01 57 15 - Street Sweeping		
01 58 13 - Project Signage	2,900.00	
01 74 13 - Clean Up		
01 74 14 - Final Clean		
01 74 15 - General Labor		
01 74 16 - Jobsite Office Clean		
<b>Division 02 - Site Work</b>		
02 10 00 - Surveying		
02 20 00 - Demolition	36,340.00	
02 25 00 - Lead and Asbestos Abatment		
02 30 00 - Rough Grading		
02 31 00 - Spoils Removal		
02 32 00 - Soil Remediation		
02 40 00 - Underground Utilities		
02 41 00 - Water		
02 41 50 - Fire Water		
02 42 00 - Sewer (1255 and 1257)		
02 42 00 - Sewer (1259)		
02 43 00 - Gas		
02 44 00 - Electric		
02 50 00 - Storm Drain		
02 60 00 - Street Improvements/Repair		
02 70 00 - Concrete Paving		
02 75 00 - Concrete Pavers	10,000.00	
02 80 00 - Fences and Gates		
02 90 00 - Landscaping		

DIVISION / DESCRIPTION	COST	COMMENTS
<b>Division 03 - Concrete</b> 03 00 00 - Concrete 03 30 00 - Cast-in-Place Concrete 03 40 00 - Precast Concrete 03 50 00 - Lightweight Concrete 03 60 00 - Gypsum Concrete 03 80 00 - Concrete Cutting and Boring	93,655.00	
<b>Division 04 - Masonry</b> 04 00 00 - Masonry 04 40 00 - Stone Assemblies 04 70 00 - Manufactured Masonry 04 72 00 - Cast Stone		
<b>Division 05 - Metals</b> 05 00 00 - Metals 05 10 00 - Structural Metal Framing 05 50 00 - Metal Fabrications 05 50 01 - Steel Gate Frame 05 70 00 - Decorative Metal	26,926.00 21,338.00	
<b>Division 06 - Wood, Plastics, Composites</b> 06 10 00 - Rough Carpentry 06 20 00 - Finish Carpentry 06 40 00 - Architectural Woodwork 06 40 01 - Decorative Wood Beams 06 40 09 - Wood Entry Gate 06 40 50 - Cabinets 06 60 00 - Plastic Fabrications 06 80 00 - Countertops	68,000.00	
<b>Division 07 - Thermal and Moisture Protection</b> 07 10 00 - Waterproofing 07 20 00 - Thermal Insulation 07 40 00 - Roofing 07 50 00 - Membrane Roofing 07 60 00 - Flashing and Sheet Metal 07 71 23 - Gutters and Downspouts 07 70 00 - Roof and Wall Specialties/Accessories	31,113.00	
<b>Division 08 - Openings</b> 08 00 00 - Openings 08 10 00 - Doors and Frames 08 10 01 - Wood Doors and Frames 08 10 02 - Steel Doors and Frames 08 30 00 - Specialty Doors and Frames 08 40 00 - Entrances, Storefronts, Curtain Walls 08 50 00 - Windows 08 60 00 - Roof Windows and Skylights 08 70 00 - Hardware 08 80 00 - Glazing 08 90 00 - Louvers and Vents		
<b>Division 09 - Finishes</b> 09 00 00 - Finishes 09 20 00 - Plaster and Gypsum Board 09 20 01 - Exterior Plaster 09 20 02 - Interior Plaster Veneer 09 20 03 - Drywall 09 30 00 - Tile 09 50 00 - Ceilings 09 60 00 - Floorings 09 60 01 - Wood Flooring 09 60 02 - Stone Flooring 09 60 03 - Ceramic Tile Flooring 09 60 04 - Carpet 09 70 00 - Wall Finishes 09 80 00 - Acoustic Treatment 09 90 00 - Painting and Coating	5,500.00 25,700.00	
<b>Division 10 - Specialties</b> 10 28 00 - Mirrors and Glass 10 28 19 - Shower Doors		

DIVISION / DESCRIPTION	COST	COMMENTS
10 30 00 - Fireplaces and Stoves		
10 80 00 - Other Specialties		
<b>Division 11 - Equipment</b>		
11 10 00 - Central Vacuum System		
11 40 00 - Appliances		
11 40 01- Appliance Install		
11 50 00 - Heated Towel Rack		
11 90 00 - Entry Gate Equipment		
<b>Division 12 - Furnishings</b>		
12 20 00 - Window Treatments		
12 20 01 - Motorized Window Shades		
12 30 00 - Casework		
12 36 00 - Countertops		
<b>Division 14 - Conveying Equipment</b>		
14 10 00 - Dumbwaiters		
14 20 00 - Elevators		
<b>Division 21 - Fire Suppression</b>		
21 00 00 - Fire Suppression		
<b>Division 22 - Plumbing</b>		
22 00 00 - Plumbing		
22 30 00 - Radiant Plumbing		
22 40 00 - Plumbing Fixtures		
22 50 00 - Pool and Fountain Plumbing Systems		
<b>Division 23 - Heating, Ventilating, and A/C</b>		
23 00 00 - Heating, Ventilating, and A/C		
<b>Division 25 - Integrated Automation</b>		
25 00 00 - Integrated Automation		
25 10 00 - Integrated Automation Network Equip		
<b>Division 26 - Electrical</b>		
26 00 00 - Electrical	46,550.00	
26 10 00 - Medium-Voltage		
26 20 00 - Low-Voltage		
26 30 00 - Power Generating and Storing Equip		
26 90 00 - Light Fixtures		
<b>Division 27 - Communications</b>		
27 00 00 - Communications		
27 10 00 - Structured Cabling		
27 20 00 - Data Communications		
27 30 00 - Voice Communications		
27 40 00 - Audio-Video Communications		
<b>Division 28 - Electronic Safety and Security</b>		
28 00 00 - Electronic Safety and Security		
28 40 00 - Electronic Monitoring and Control		
<b>Division 31 - Earthwork</b>		
31 00 00 - Earthwork		
31 10 00 - Site Clearing		
31 20 00 - Excavation and Grading	14,000.00	
31 40 00 - Shoring and Underpinning		
31 50 00 - Excavation Support/Protection		
31 60 00 - Special Foundations		
<b>Division 32 - Exterior Improvements</b>		
32 00 00 - Exterior Improvements		
32 10 00 - Bases, Ballasts, and Paving		
32 10 01 - Asphalt Paving		
32 10 02 - Concrete Paving		
32 30 00 - Site Improvements		
32 30 01 - Exterior Fountain		
32 80 00 - Irrigation		
32 90 00 - Planting		
<b>Division 33 - Utilites</b>		
33 00 00 - Utilities		
33 10 00 - Water Utilities		
33 20 00 - Wells		
33 30 00 - Sanitary Sewerage Utilities		
33 40 00 - Storm Drainage Utilities		
33 70 00 - Electrical Utilities		

DIVISION / DESCRIPTION	COST	COMMENTS
<b>Division 46 - Water and Wastewater Equip</b> 46 00 00 - Water and Wastewater Equipment		
<b>Division 48 - Electrical Power Generation</b> 48 00 00 - Electrical Power Generation 48 10 00 - Electrical Power Generation Equip		
Subtotals	<b>421,027.97</b>	
Contractor Fee and Ins	75,785.03	Overhead, Profit, and Insurance
Totals	<b>496,813.00</b>	
<b>PROJECT TOTAL (W/O ALTERNATES)</b>	<b>\$496,813.00</b>	

Bidder is required to include costs for all work identified or reasonably inferred in the plans and specs in the Bid Form above. It is not necessary to utilize every line above, only as best identified by the description associated with the work. Should Bidder require additional line items to provide a cost for the work, Bidder shall add the needed line items and descriptions.

\*\*Bid remains valid for 120 days  
 Pueblo and all of our subs are free of any conflict of interest with MFPD

## Exhibit B

### BIDDER'S STATEMENT OF QUALIFICATIONS

Name of Bidder: Pueblo Construction Inc.

Address of Principal Office: 232 Anacapa Street Suite #2D  
Santa Barbara, CA 93101

1. Organization structure: individual , a partnership , a corporation , an LLC or a joint venture  (Check as applicable)

2. Are you registered as a contractor or subcontractor with the California Department of Industrial Relations? Yes

Registration No.: 1000001130 Registration Expiration Date: 6/30/2027

**BIDDER MUST SUBMIT PROOF OF CONTRACTOR REGISTRATION WITH THE DIR IN THE FORM OF A HARD COPY OF THE RELEVANT PAGE OF THE DIR'S DATABASE FOUND AT:**

[https://services.dir.ca.gov/gsp?id=dir\\_contractors&table=x\\_cdoi2\\_lctf\\_core\\_contractor\\_lookup](https://services.dir.ca.gov/gsp?id=dir_contractors&table=x_cdoi2_lctf_core_contractor_lookup)

3. How many years has your organization been in business as a Contractor under your present business name? 15 years

4. Organization years of experience with work similar to this project? 15. Experience with Public Agencies? 15

5. On a separate sheet, provide examples of three (3) projects of similar type, size, scope, and complexity. For each Project, briefly describe the following (each project and its description shall not exceed one page): **\*\*Please See Attached**

- A description of project and services provided by your firm
- Location
- Year completed
- Project cost
- Provide reference information, including contact information, for the Project owner, the owner's representative, and the Architect. Briefly describe each reference's role and responsibility and everyday interaction with your project team

**Montecito Fire Protection District**  
595 San Ysidro Rd, Montecito, CA 93108

**Invitation to Bid**  
November 14, 2024

6. Provide a statement about your firm and your team relative to the expertise and experience of the construction firm and key personnel that will likely be involved in the project. In addition, it would be helpful to know what tasks each key personnel will be responsible for as the project progresses.

\*\*Please See Attached

7. Provide a description of the firm’s past experience with, and protocols for, pre-construction plan review and value engineering.

\*\*Please See Attached

8. Have you, your organization, or any officer or partner thereof, not completed a contract for any reason, including instances when your organization did not complete a contract due to termination or dispute between the parties? No

If yes, please provide details (use additional sheets if necessary).


9. Is your organization involved in any dispute resolution processes, including claims or litigation pending against your organization or initiated by your organization? No

If yes, please provide details (use additional sheets if necessary).

10. Has your organization been involved in any bankruptcy or insolvency proceedings in the last ten years? No

If yes, please provide details (use additional sheets if necessary).

The undersigned bidder represents and warrants that the foregoing information is true and accurate.

  
\_\_\_\_\_  
Signature of Bidder

12/16/24  
Date

Pedro Cuevas, CEO / CFO  
Name/Title

**Montecito Fire Protection District**  
595 San Ysidro Rd, Montecito, CA 93108

**Invitation to Bid**  
November 14, 2024



**Exhibit B**  
**Bidder's Statement of Qualifications**  
 Montecito Fire Protection District  
 Gates & Carport  
 Fire Station 92

**Question 6.**

We have attached Pueblo Construction's Capability Statement hereto for your review of our customer base and capabilities. Over 75% of our work is Prevailing Wage and we have been in business here in Santa Barbara since 1988. Our bonding limit is \$8M single limit and \$20M aggregate.

The Project Manager for this project will be Shawn Bahre. Shawn has over 35 years of experience in the construction industry and has focused primarily on prevailing wage projects. He has successfully managed hundreds of projects over this time for a wide variety of clients as noted on our Capability Statement. He will be responsible for all facets of the project.

Our site superintendent for this project will be Dan George. Dan has over 50 years' experience here in Santa Barbara and Montecito as predominantly a custom home builder. He has completed hundreds of new custom homes and remodels for Montecito and Hope Ranch customers.

Marcella Cuevas will be the Assistant Project manager and Project Administrator for the job. She has recently received her contractor's license (Class B) and will be responsible for all documentation as required on this project.

**Question 7.**

Pre-construction, plan review and value engineering are a part of all our projects. It involves Pueblo Construction personnel, ownership, the design team and subcontractors. Upon receipt of a signed contract, we will call for a Coordination Meeting with ownership to discuss the plans, subcontractor bids and the overall project in detail. At this meeting one of the primary things, we review will be the ability to achieve cost and/or performance improvements as it pertains to the current design and specifications. We also contact key subcontractors we are intending to use on the job to see if they have any input for improving the design/cost and overall performance of the project within their trade. This information is then shared with the team and approved changes are then made in preparation for the submittal process.

## MONTECITO FIRE PROTECTION DISTRICT Fire Station 92 Gates & Carport

### CONTRACTOR PROJECT REFERENCES *as requested on Exhibit B, question 5*

Pueblo Construction Inc.  
232 Anacapa St. Suite #2D, Santa Barbara CA 93101

a. Project Name	Montecito Fire Protection District New Construction
b. Location	1255 & 1257 E Valley Rd. Santa Barbara CA 93108
c. Owner	Montecito Fire Protection District
d. Owner Contact (name and current phone number)	Scott Chapman Battalion Chief 805.969.7762 schapman@montecitofire.com
e. Architect or Engineer Name	Pacific Arc. Inc. Architects
f. Architect or Engineer Contact (name and current phone number)	William Wolf 805.565.3640 bwolf@pacificarchitectsinc.com
g. Construction Manager (name and current phone number)	Dan Underwood 805.451.6250 dan@underwoodmgmt.com
h. Description of Project, Scope of Work Performed	Rebuild and repair houses destroyed by 1/9 Debris flow. Rebuild existing debris flow damage to 1255 rear deck and rear building wall. Replace doors and windows on this rear wall to match existing. Raise plate height at rear wall and adjust roof rafters at rear wall to accomodate new plate height. Roof replacement on flat roof at rear. Construct new deck/ guardrail to replacie existing
i. Initial Contract Value (at time of bid award)	\$1,387,820.00
j. Final Cost of Construction (including change orders)	\$1,619,443.97
k. Original Scheduled Completion Date	Feb 2023
l. Time Extensions Granted (number of days)	Extra time due to rain delay and extra work
m. Actual Date of Completion	March 24 2023
n. Number and amount of Stop Notices or Mechanic's Liens filed	None.
o. Amount of liquidated damages assessed against Contractor	None.
p. Nature and resolution of any claim, lawsuit, and/or arbitration between Contractor and the Owner	None.
q. Role of Contractor on this Project	Prime Contractor



**MONTECITO FIRE PROTECTION DISTRICT**  
**Fire Station 92 Gates & Carport**

**CONTRACTOR PROJECT REFERENCES**  
*as requested on Exhibit B, question 5*

Pueblo Construction Inc.

a. Project Name	General Municipal Building Improvements Job Order Contract 2023 AG 10377
b. Location	Various locations in the City of Monterey
c. Owner	City of Monterey
d. Owner Contact (name and current phone number)	Jason Bradley, 831-601-2807, bradley@monterey.org
e. Architect or Engineer Name	City Engineer of Monterey
f. Architect or Engineer Contact (name and current phone number)	Andrew Easterling, City Engineer, (831) 242-8752
g. Construction Manager (name and current phone number)	Jason Bradley, 831-601-2807, bradley@monterey.org
h. Description of Project, Scope of Work Performed	The Contractor shall perform all of the work and furnish all labor, materials, equipment and transportation necessary for General Municipal Building Improvements Job Order Contract 2024 for City Projects. Work is to be as set out in the Specifications on file in the Office of the City Engineer and as in the Contractor's Proposal attached hereto, dated April 2, 2024, in an annual amount not to exceed One Million dollars (\$1,000,000.00). In general, the work consists of, but is not limited to repair, replacement and construction of any structure, shelter or enclosure and miscellaneous associated work at such times and locations as required. The work shall be located in the City of Monterey.
i. Initial Contract Value (at time of bid award)	\$1,000,000.00
j. Final Cost of Construction (including change orders)	\$1,000,000.00
k. Original Scheduled Completion Date	10/2023
l. Time Extensions Granted (number of days)	None.
m. Actual Date of Completion	10/2023
n. Number and amount of Stop Notices or Mechanic's Liens filed	None.
o. Amount of liquidated damages assessed against Contractor	None.
p. Nature and resolution of any claim, lawsuit, and/or arbitration between Contractor and the Owner	None.
q. Role of Contractor on this Project	Prime Contractor

## MONTECITO FIRE PROTECTION DISTRICT

### Fire Station 92 Gates & Carport

#### CONTRACTOR PROJECT REFERENCES as requested on Exhibit B, question 5

Pueblo Construction Inc.

a. Project Name	2024 Maintenance at Creekside Elementary School
b. Location	1770 Kittery St., Salinas, CA 93906
c. Owner	Alisal Unified School District
d. Owner Contact (name and current phone number)	Pam Lapham (Ausonio) 831-288-8177 pam@ausonio.com
e. Architect or Engineer Name	In Studio Architecture
f. Architect or Engineer Contact (name and current phone number)	(231)320.2655
g. Construction Manager (name and current phone number)	Pam Lapham (Ausonio) 831-288-8177 pam@ausonio.com
h. Description of Project, Scope of Work Performed	Repair siding and skirt of portables in various locations, abatement of lead paint, paint exterior of buildings, replace gutters at all buidings, slurry, seal, and stripe existing playground and kindergarten yard
i. Initial Contract Value (at time of bid award)	\$665,981.00
j. Final Cost of Construction (including change orders)	\$656,188.26 Amount lower due to unused contingency and roofing allowance
k. Original Scheduled Completion Date	7/24/2024
l. Time Extensions Granted (number of days)	None.
m. Actual Date of Completion	7/24/2024
n. Number and amount of Stop Notices or Mechanic's Liens filed	None.
o. Amount of liquidated damages assessed against Contractor	None.
p. Nature and resolution of any claim, lawsuit, and/or arbitration between Contractor and the Owner	None.
q. Role of Contractor on this Project	Prime Contractor

## MONTECITO FIRE PROTECTION DISTRICT

### Fire Station 92 Gates & Carport

#### CONTRACTOR PROJECT REFERENCES as requested on Exhibit B, question 5

Pueblo Construction Inc.  
232 Anacapa St. Suite #2D, Santa Barbara CA 93101

a. Project Name	01 POM B220 Renovate
b. Location	POM Building 220, Infantry Street
c. Owner	Presidio Municipal Services Agency
d. Owner Contact (name and current phone number)	Andreas Baer 831.242.8777, abaer@monterey.org
e. Architect or Engineer Name	City of Monterey Department of Plans and Public Works
f. Architect or Engineer Contact (name and current phone number)	831.646.3921
g. Construction Manager (name and current phone number)	Andreas Baer 831.242.8777, abaer@monterey.org
h. Description of Project, Scope of Work Performed	Work includes, but not limited to, the following: Remodel existing building with the construction of a new kitchen, upgraded bathrooms, laundry room, and wall partitions which entails demolition, electrical, mechanical, framing, foundation, cabinetry, tilework, and appliances.
i. Initial Contract Value (at time of bid award)	\$336,052.13
j. Final Cost of Construction (including change orders)	\$393,261.98
k. Original Scheduled Completion Date	May-21
l. Time Extensions Granted (number of days)	None.
m. Actual Date of Completion	May-21
n. Number and amount of Stop Notices or Mechanic's Liens filed	None.
o. Amount of liquidated damages assessed against Contractor	None.
p. Nature and resolution of any claim, lawsuit, and/or arbitration between Contractor and the Owner	None.
q. Role of Contractor on this Project	Prime Contractor

## MONTECITO FIRE PROTECTION DISTRICT

### Fire Station 92 Gates & Carport

#### CONTRACTOR PROJECT REFERENCES as requested on Exhibit B, question 5

Pueblo Construction Inc.  
232 Anacapa St. Suite #2D, Santa Barbara CA 93101

a. Project Name	Ohlone E.S. Site Improvements
b. Location	25 Bay Farm Rd. Watsonville CA 95076
c. Owner	Pajaro Valley Unified School District
d. Owner Contact (name and current phone number)	Ryan Block 831.786.2380 x2544 ryan_block@pvusd.net
e. Architect or Engineer Name	Sugimura Finney Architects
f. Architect or Engineer Contact (name and current phone number)	Mark Finney 408.879.0600 mark@sugimura.com
g. Construction Manager (name and current phone number)	Ryan Block 831.786.2380 x2544 ryan_block@pvusd.net
h. Description of Project, Scope of Work Performed	Renovation of the site frontage & select interior campus locations, new paving, landscaping, & irrigation along front of site, repair & maint. At parking area, new trash enclosure, seal coating and striping at parking & blacktop play areas. Removal & replacement of concrete & asphalt, removal & replacement of playground structure
i. Initial Contract Value (at time of bid award)	\$868,340.00
j. Final Cost of Construction (including change orders)	\$921,532.57
k. Original Scheduled Completion Date	August 2, 2019
l. Time Extensions Granted (number of days)	None.
m. Actual Date of Completion	August 2, 2019
n. Number and amount of Stop Notices or Mechanic's Liens filed	None.
o. Amount of liquidated damages assessed against Contractor	None.
p. Nature and resolution of any claim, lawsuit, and/or arbitration between Contractor and the Owner	N/A
q. Role of Contractor on this Project	Prime





## Contractors' General Liability Extension Endorsement

It is understood and agreed that this endorsement amends the **COMMERCIAL GENERAL LIABILITY COVERAGE PART** as follows. If any other endorsement attached to this policy amends any provision also amended by this endorsement, then that other endorsement controls with respect to such provision, and the changes made by this endorsement with respect to such provision do not apply.

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1. Additional Insureds
2. Additional Insured - Primary And Non-Contributory To Additional Insured's Insurance
3. Bodily Injury – Expanded Definition
4. Broad Knowledge of Occurrence/ Notice of Occurrence
5. Broad Named Insured
6. Broadened Liability Coverage For Damage To Your Product And Your Work
7. Contractual Liability - Railroads
8. Electronic Data Liability
9. Estates, Legal Representatives and Spouses
10. Expected Or Intended Injury – Exception for Reasonable Force
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13. Incidental Health Care Malpractice Coverage
14. Joint Ventures/Partnership/Limited Liability Companies
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23. Supplementary Payments
24. Unintentional Failure To Disclose Hazards
25. Waiver of Subrogation – Blanket
26. Wrap-Up Extension: OCIP CCIP, or Consolidated (Wrap-Up) Insurance Programs



## Contractors' General Liability Extension Endorsement

### 1. ADDITIONAL INSURED

- a. **WHO IS AN INSURED** is amended to include as an **Insured** any person or organization described in paragraphs **A.** through **H.** below whom a **Named Insured** is required to add as an additional insured on this **Coverage Part** under a written contract or written agreement, provided such contract or agreement:

(1) is currently in effect or becomes effective during the term of this **Coverage Part**; and

(2) was executed prior to:

- (a) the **bodily injury** or **property damage**; or  
 (b) the offense that caused the **personal and advertising injury**,

for which such additional insured seeks coverage.

- b. However, subject always to the terms and conditions of this policy, including the limits of insurance, the Insurer will not provide such additional insured with:

(1) a higher limit of insurance than required by such contract or agreement; or

(2) coverage broader than required by such contract or agreement, and in no event broader than that described by the applicable paragraph **A.** through **H.** below.

Any coverage granted by this endorsement shall apply only to the extent permissible by law.

#### A. Controlling Interest

Any person or organization with a controlling interest in a **Named Insured**, but only with respect to such person or organization's liability for **bodily injury**, **property damage** or **personal and advertising injury** arising out of:

1. such person or organization's financial control of a **Named Insured**; or
2. premises such person or organization owns, maintains or controls while a **Named Insured** leases or occupies such premises;

provided that the coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

#### B. Co-owner of Insured Premises

A co-owner of a premises co-owned by a **Named Insured** and covered under this insurance but only with respect to such co-owner's liability for **bodily injury**, **property damage** or **personal and advertising injury** as co-owner of such premises.

#### C. Lessor of Equipment

Any person or organization from whom a **Named Insured** leases equipment, but only with respect to liability for **bodily injury**, **property damage** or **personal and advertising injury** caused, in whole or in part, by the **Named Insured's** maintenance, operation or use of such equipment, provided that the **occurrence** giving rise to such **bodily injury**, **property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease.

#### D. Lessor of Land

Any person or organization from whom a **Named Insured** leases land but only with respect to liability for **bodily injury**, **property damage** or **personal and advertising injury** arising out of the ownership, maintenance or use of such land, provided that the **occurrence** giving rise to such **bodily injury**, **property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

#### E. Lessor of Premises

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Page 2 of 17

Policy No:  
Endorsement No:  
Effective Date:

Insured Name:



## Contractors' General Liability Extension Endorsement

An owner or lessor of premises leased to the **Named Insured**, or such owner or lessor's real estate manager, but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of the ownership, maintenance or use of such part of the premises leased to the **Named Insured**, and provided that the **occurrence** giving rise to such **bodily injury or property damage**, or the offense giving rise to such **personal and advertising injury**, takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

### F. Mortgagee, Assignee or Receiver

A mortgagee, assignee or receiver of premises but only with respect to such mortgagee, assignee or receiver's liability for **bodily injury, property damage or personal and advertising injury** arising out of the **Named Insured's** ownership, maintenance, or use of a premises by a **Named Insured**.

The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

### G. State or Governmental Agency or Subdivision or Political Subdivisions – Permits

A state or governmental agency or subdivision or political subdivision that has issued a permit or authorization but only with respect to such state or governmental agency or subdivision or political subdivision's liability for **bodily injury, property damage or personal and advertising injury** arising out of:

1. the following hazards in connection with premises a **Named Insured** owns, rents, or controls and to which this insurance applies:
  - a. the existence, maintenance, repair, construction, erection, or removal of advertising signs, awnings, canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoistway openings, sidewalk vaults, street banners, or decorations and similar exposures; or
  - b. the construction, erection, or removal of elevators; or
  - c. the ownership, maintenance or use of any elevators covered by this insurance; or
2. the permitted or authorized operations performed by a **Named Insured** or on a **Named Insured's** behalf.

The coverage granted by this paragraph does not apply to:

- a. **Bodily injury, property damage or personal and advertising injury** arising out of operations performed for the state or governmental agency or subdivision or political subdivision; or
- b. **Bodily injury or property damage** included within the **products-completed operations hazard**.

With respect to this provision's requirement that additional insured status must be requested under a written contract or agreement, the Insurer will treat as a written contract any governmental permit that requires the **Named Insured** to add the governmental entity as an additional insured.

### H. Trade Show Event Lessor

1. With respect to a **Named Insured's** participation in a trade show event as an exhibitor, presenter or displayer, any person or organization whom the **Named Insured** is required to include as an additional insured, but only with respect to such person or organization's liability for **bodily injury, property damage or personal and advertising injury** caused by:
  - a. the **Named Insured's** acts or omissions; or
  - b. the acts or omissions of those acting on the **Named Insured's** behalf,
 in the performance of the **Named Insured's** ongoing operations at the trade show event premises during the trade show event.





## Contractors' General Liability Extension Endorsement

2. The coverage granted by this paragraph does not apply to **bodily injury** or **property damage** included within the **products-completed operations hazard**.

### 2. ADDITIONAL INSURED - PRIMARY AND NON-CONTRIBUTORY TO ADDITIONAL INSURED'S INSURANCE

The **Other Insurance** Condition in the **COMMERCIAL GENERAL LIABILITY CONDITIONS** Section is amended to add the following paragraph:

If the **Named Insured** has agreed in writing in a contract or agreement that this insurance is primary and non-contributory relative to an additional insured's own insurance, then this insurance is primary, and the Insurer will not seek contribution from that other insurance. For the purpose of this Provision 2., the additional insured's own insurance means insurance on which the additional insured is a named insured. Otherwise, and notwithstanding anything to the contrary elsewhere in this Condition, the insurance provided to such person or organization is excess of any other insurance available to such person or organization.

### 3. BODILY INJURY – EXPANDED DEFINITION

Under **DEFINITIONS**, the definition of **bodily injury** is deleted and replaced by the following:

**Bodily injury** means physical injury, sickness or disease sustained by a person, including death, humiliation, shock, mental anguish or mental injury sustained by that person at any time which results as a consequence of the physical injury, sickness or disease.

### 4. BROAD KNOWLEDGE OF OCCURRENCE/ NOTICE OF OCCURRENCE

Under **CONDITIONS**, the condition entitled **Duties in The Event of Occurrence, Offense, Claim or Suit** is amended to add the following provisions:

#### A. BROAD KNOWLEDGE OF OCCURRENCE

The **Named Insured** must give the Insurer or the Insurer's authorized representative notice of an **occurrence**, offense or **claim** only when the **occurrence**, offense or **claim** is known to a natural person **Named Insured**, to a partner, executive officer, manager or member of a **Named Insured**, or an **employee** designated by any of the above to give such notice.

#### B. NOTICE OF OCCURRENCE

The **Named Insured's** rights under this **Coverage Part** will not be prejudiced if the **Named Insured** fails to give the Insurer notice of an **occurrence**, offense or **claim** and that failure is solely due to the **Named Insured's** reasonable belief that the **bodily injury** or **property damage** is not covered under this **Coverage Part**. However, the **Named Insured** shall give written notice of such **occurrence**, offense or **claim** to the Insurer as soon as the **Named Insured** is aware that this insurance may apply to such **occurrence**, offense or **claim**.

### 5. BROAD NAMED INSURED

**WHO IS AN INSURED** is amended to delete its Paragraph 3. in its entirety and replace it with the following:

3. Pursuant to the limitations described in Paragraph 4. below, any organization in which a **Named Insured** has management control:

- a. on the effective date of this **Coverage Part**; or
- b. by reason of a **Named Insured** creating or acquiring the organization during the **policy period**,

qualifies as a **Named Insured**, provided that there is no other similar liability insurance, whether primary, contributory, excess, contingent or otherwise, which provides coverage to such organization, or which would have provided coverage but for the exhaustion of its limit, and without regard to whether its coverage is broader or narrower than that provided by this insurance.

But this **BROAD NAMED INSURED** provision does not apply to:

- (a) any partnership, limited liability company or joint venture; or



## Contractors' General Liability Extension Endorsement

(b) any organization for which coverage is excluded by another endorsement attached to this **Coverage Part**.

For the purpose of this provision, management control means:

- A. owning interests representing more than 50% of the voting, appointment or designation power for the selection of a majority of the Board of Directors of a corporation; or
- B. having the right, pursuant to a written trust agreement, to protect, control the use of, encumber or transfer or sell property held by a trust.

- 4. With respect to organizations which qualify as **Named Insureds** by virtue of Paragraph 3. above, this insurance does not apply to:
  - a. **bodily injury or property damage** that first occurred prior to the date of management control, or that first occurs after management control ceases; nor
  - b. **personal or advertising injury** caused by an offense that first occurred prior to the date of management control or that first occurs after management control ceases.
- 5. The insurance provided by this **Coverage Part** applies to **Named Insureds** when trading under their own names or under such other trading names or doing-business-as names (dba) as any **Named Insured** should choose to employ.

### 6. BROADENED LIABILITY COVERAGE FOR DAMAGE TO YOUR PRODUCT AND YOUR WORK

- A. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete exclusions k. and l. and replace them with the following:

This insurance does not apply to:

#### k. Damage to Your Product

**Property damage to your product** arising out of it, or any part of it except when caused by or resulting from:

- (1) fire;
- (2) smoke;
- (3) collapse; or
- (4) explosion.

#### l. Damage to Your Work

**Property damage to your work** arising out of it, or any part of it and included in the **products-completed operations hazard**.

This exclusion does not apply:

- (1) If the damaged work, or the work out of which the damage arises, was performed on the **Named Insured's** behalf by a subcontractor; or
- (2) If the cause of loss to the damaged work arises as a result of:
  - (a) fire;
  - (b) smoke;
  - (c) collapse; or
  - (d) explosion.

- B. The following paragraph is added to **LIMITS OF INSURANCE**:



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Subject to **5.** above, \$100,000 is the most the Insurer will pay under **Coverage A** for the sum of **damages** arising out of any one **occurrence** because of **property damage** to **your product** and **your work** that is caused by fire, smoke, collapse or explosion and is included within the **product-completed operations hazard**. This sublimit does not apply to **property damage** to **your work** if the damaged work, or the work out of which the damage arises, was performed on the **Named Insured's** behalf by a subcontractor.

- C.** This **Broadened Liability Coverage For Damage To Your Product And Your Work** Provision does not apply if an endorsement of the same name is attached to this policy.

### 7. CONTRACTUAL LIABILITY – RAILROADS

With respect to operations performed within 50 feet of railroad property, the definition of **insured contract** is replaced by the following:

**Insured Contract** means:

- a. A contract for a lease of premises. However, that portion of the contract for a lease of premises that indemnifies any person or organization for damage by fire to premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with permission of the owner is not an **insured contract**;
- b. A sidetrack agreement;
- c. Any easement or license agreement;
- d. An obligation, as required by ordinance, to indemnify a municipality, except in connection with work for a municipality;
- e. An elevator maintenance agreement;
- f. That part of any other contract or agreement pertaining to the **Named Insured's** business (including an indemnification of a municipality in connection with work performed for a municipality) under which the **Named Insured** assumes the tort liability of another party to pay for **bodily injury** or **property damage** to a third person or organization. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement.

Paragraph **f.** does not include that part of any contract or agreement:

- (1) That indemnifies an architect, engineer or surveyor for injury or damage arising out of:
  - (a) Preparing, approving or failing to prepare or approve maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications; or
  - (b) Giving directions or instructions, or failing to give them, if that is the primary cause of the injury or damage;
- (2) Under which the **Insured**, if an architect, engineer or surveyor, assumes liability for an injury or damage arising out of the insured's rendering or failure to render professional services, including those listed in (1) above and supervisory, inspection, architectural or engineering activities.

### 8. ELECTRONIC DATA LIABILITY

- A.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete exclusion **p. Electronic Data** and replace it with the following:

This insurance does not apply to:

**p. Access Or Disclosure Of Confidential Or Personal Information And Data-related Liability**

Damages arising out of:

- (1) any access to or disclosure of any person's or organization's confidential or personal information, including patents, trade secrets, processing methods, customer lists, financial information, credit card information, health information or any other type of nonpublic information; or



## Contractors' General Liability Extension Endorsement

(2) the loss of, loss of use of, damage to, corruption of, inability to access, or inability to manipulate **electronic data** that does not result from physical injury to tangible property.

However, unless Paragraph (1) above applies, this exclusion does not apply to **damages** because of **bodily injury**.

This exclusion applies even if damages are claimed for notification costs, credit monitoring expenses, forensic expenses, public relation expenses or any other loss, cost or expense incurred by the **Named Insured** or others arising out of that which is described in Paragraph (1) or (2) above.

**B.** The following paragraph is added to **LIMITS OF INSURANCE**:

Subject to 5. above, \$100,000 is the most the Insurer will pay under **Coverage A** for all **damages** arising out of any one **occurrence** because of **property damage** that results from physical injury to tangible property and arises out of **electronic data**.

**C.** The following definition is added to **DEFINITIONS**:

**Electronic data** means information, facts or programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), hard or floppy disks, CD-ROMS, tapes, drives, cells, data processing devices or any other media which are used with electronically controlled equipment.

**D.** For the purpose of the coverage provided by this **ELECTRONIC DATA LIABILITY** Provision, the definition of **property damage** in **DEFINITIONS** is replaced by the following:

**Property damage** means:

- a. Physical injury to tangible property, including all resulting loss of use of that property. All such loss of use shall be deemed to occur at the time of the physical injury that caused it;
- b. Loss of use of tangible property that is not physically injured. All such loss of use shall be deemed to occur at the time of the **occurrence** that caused it; or
- c. Loss of, loss of use of, damage to, corruption of, inability to access, or inability to properly manipulate **electronic data**, resulting from physical injury to tangible property. All such loss of **electronic data** shall be deemed to occur at the time of the **occurrence** that caused it.

For the purposes of this insurance, **electronic data** is not tangible property.

**E.** If Electronic Data Liability is provided at a higher limit by another endorsement attached to this policy, then the \$100,000 limit provided by this **ELECTRONIC DATA LIABILITY** Provision is part of, and not in addition to, that higher limit.

### 9. ESTATES, LEGAL REPRESENTATIVES, AND SPOUSES

The estates, heirs, legal representatives and **spouses** of any natural person **Insured** shall also be insured under this policy; provided, however, coverage is afforded to such estates, heirs, legal representatives, and **spouses** only for **claims** arising solely out of their capacity or status as such and, in the case of a **spouse**, where such **claim** seeks **damages** from marital community property, jointly held property or property transferred from such natural person **Insured** to such **spouse**. No coverage is provided for any act, error or omission of an estate, heir, legal representative, or **spouse** outside the scope of such person's capacity or status as such, provided however that the **spouse** of a natural person **Named Insured** and the **spouses** of members or partners of joint venture or partnership **Named Insureds** are **Insureds** with respect to such **spouses'** acts, errors or omissions in the conduct of the **Named Insured's** business.

### 10. EXPECTED OR INTENDED INJURY – EXCEPTION FOR REASONABLE FORCE

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Expected or Intended Injury** and replace it with the following:



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This insurance does not apply to:

### Expected or Intended Injury

**Bodily injury** or **property damage** expected or intended from the standpoint of the **Insured**. This exclusion does not apply to **bodily injury** or **property damage** resulting from the use of reasonable force to protect persons or property.

### 11. GENERAL AGGREGATE LIMITS OF INSURANCE - PER PROJECT

A. For each construction project away from premises the **Named Insured** owns or rents, a separate Construction Project General Aggregate Limit, equal to the amount of the General Aggregate Limit shown in the Declarations, is the most the Insurer will pay for the sum of:

1. All **damages** under **Coverage A**, except **damages** because of **bodily injury** or **property damage** included in the **products-completed operations hazard**; and
2. All medical expenses under **Coverage C**,

that arise from **occurrences** or accidents which can be attributed solely to ongoing operations at that construction project. Such payments shall not reduce the General Aggregate Limit shown in the Declarations, nor the Construction Project General Aggregate Limit of any other construction project.

B. All:

1. **Damages** under **Coverage B**, regardless of the number of locations or construction projects involved;
2. **Damages** under **Coverage A**, caused by **occurrences** which cannot be attributed solely to ongoing operations at a single construction project, except **damages** because of **bodily injury** or **property damage** included in the **products-completed operations hazard**; and
3. Medical expenses under **Coverage C** caused by accidents which cannot be attributed solely to ongoing operations at a single construction project,

will reduce the General Aggregate Limit shown in the Declarations.

C. The limits shown in the Declarations for Each Occurrence, for Damage To Premises Rented To You and for Medical Expense continue to apply, but will be subject to either the Construction Project General Aggregate Limit or the General Aggregate Limit shown in the Declarations, depending on whether the **occurrence** can be attributed solely to ongoing operations at a particular construction project.

D. When coverage for liability arising out of the **products-completed operations hazard** is provided, any payments for **damages** because of **bodily injury** or **property damage** included in the **products-completed operations hazard** will reduce the Products-Completed Operations Aggregate Limit shown in the Declarations, regardless of the number of projects involved.

E. If a single construction project away from premises owned by or rented to the **Insured** has been abandoned and then restarted, or if the authorized contracting parties deviate from plans, blueprints, designs, specifications or timetables, the project will still be deemed to be the same construction project.

F. The provisions of **LIMITS OF INSURANCE** not otherwise modified by this endorsement shall continue to apply as stipulated.

### 12. IN REM ACTIONS

A quasi in rem action against any vessel owned or operated by or for the **Named Insured**, or chartered by or for the **Named Insured**, will be treated in the same manner as though the action were in personam against the **Named Insured**.

### 13. INCIDENTAL HEALTH CARE MALPRACTICE COVERAGE

Solely with respect to **bodily injury** that arises out of a **health care incident**:



## Contractors' General Liability Extension Endorsement

- A. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Insuring Agreement** is amended to replace Paragraphs **1.b.(1)** and **1.b.(2)** with the following:
- b. This insurance applies to **bodily injury** provided that the professional health care services are incidental to the **Named Insured's** primary business purpose, and only if:
    - (1) such **bodily injury** is caused by an **occurrence** that takes place in the **coverage territory**.
    - (2) the **bodily injury** first occurs during the **policy period**. All **bodily injury** arising from an **occurrence** will be deemed to have occurred at the time of the first act, error, or omission that is part of the **occurrence**; and
- B. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to:
- i. add the following to the **Employers Liability** exclusion:
 

This exclusion applies only if the **bodily injury** arising from a **health care incident** is covered by other liability insurance available to the **Insured** (or which would have been available but for exhaustion of its limits).
  - ii. delete the exclusion entitled **Contractual Liability** and replace it with the following:
 

This insurance does not apply to:

**Contractual Liability**

the **Insured's** actual or alleged liability under any oral or written contract or agreement, including but not limited to express warranties or guarantees.
  - iii. add the following additional exclusions:
 

This insurance does not apply to:

**Discrimination**

any actual or alleged discrimination, humiliation or harassment, including but not limited to **claims** based on an individual's race, creed, color, age, gender, national origin, religion, disability, marital status or sexual orientation.

**Dishonesty or Crime**

Any actual or alleged dishonest, criminal or malicious act, error or omission.

**Medicare/Medicaid Fraud**

any actual or alleged violation of law with respect to Medicare, Medicaid, Tricare or any similar federal, state or local governmental program.

**Services Excluded by Endorsement**

Any **health care incident** for which coverage is excluded by endorsement.
- C. **DEFINITIONS** is amended to:
- i. add the following definitions:
 

**Health care incident** means an act, error or omission by the **Named Insured's employees** or **volunteer workers** in the rendering of:

    - a. **professional health care services** on behalf of the **Named Insured** or
    - b. Good Samaritan services rendered in an emergency and for which no payment is demanded or received.



## Contractors' General Liability Extension Endorsement

**Professional health care services** means any health care services or the related furnishing of food, beverages, medical supplies or appliances by the following providers in their capacity as such but solely to the extent they are duly licensed as required:

- a. Physician;
- b. Nurse;
- c. Nurse practitioner;
- d. Emergency medical technician;
- e. Paramedic;
- f. Dentist;
- g. Physical therapist;
- h. Psychologist;
- i. Speech therapist;
- j. Other allied health professional; or

**Professional health care services** does not include any services rendered in connection with human clinical trials or product testing.

- ii. delete the definition of **occurrence** and replace it with the following:

**Occurrence** means a **health care incident**. All acts, errors or omissions that are logically connected by any common fact, circumstance, situation, transaction, event, advice or decision will be considered to constitute a single **occurrence**;

- iii. amend the definition of **Insured** to:

- a. add the following:

- the **Named Insured's employees** are **Insureds** with respect to:

(1) **bodily injury** to a **co-employee** while in the course of the **co-employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to a **volunteer worker** while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

- the **Named Insured's volunteer workers** are **Insureds** with respect to:

(1) **bodily injury** to a **co-volunteer worker** while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to an **employee** while in the course of the **employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

- b. delete Subparagraphs (a), (b), (c) and (d) of Paragraph 2.a.(1) of **WHO IS AN INSURED**.

- D. The **Other Insurance** condition is amended to delete Paragraph b.(1) in its entirety and replace it with the following:

### Other Insurance

#### b. Excess Insurance

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- (1) To the extent this insurance applies, it is excess over any other insurance, self insurance or risk transfer instrument, whether primary, excess, contingent or on any other basis, except for insurance purchased specifically by the **Named Insured** to be excess of this coverage.

### 14. JOINT VENTURES / PARTNERSHIP / LIMITED LIABILITY COMPANIES

**WHO IS AN INSURED** is amended to delete its last paragraph and replace it with the following:

No person or organization is an **Insured** with respect to the conduct of any current or past partnership, joint venture or limited liability company that is not shown as a **Named Insured** in the Declarations, except that if the **Named Insured** was a joint venturer, partner, or member of a limited liability company and such joint venture, partnership or limited liability company terminated prior to or during the **policy period**, such **Named Insured** is an **Insured** with respect to its interest in such joint venture, partnership or limited liability company but only to the extent that:

- a. any offense giving rise to **personal and advertising injury** occurred prior to such termination date, and the **personal and advertising injury** arising out of such offense first occurred after such termination date;
- b. the **bodily injury** or **property damage** first occurred after such termination date; and
- c. there is no other valid and collectible insurance purchased specifically to insure the partnership, joint venture or limited liability company; and

If the joint venture, partnership or limited liability company is or was insured under a **consolidated (wrap-up) insurance program**, then such insurance will always be considered valid and collectible for the purpose of paragraph c. above. But this provision will not serve to exclude **bodily injury, property damage or personal and advertising injury** that would otherwise be covered under the **Contractors General Liability Extension Endorsement** provision entitled **WRAP-UP EXTENSION: OCIP, CCIP, OR CONSOLIDATED (WRAP-UP) INSURANCE PROGRAMS**. Please see that provision for the definition of **consolidated (wrap-up) insurance program**.

### 15. LEGAL LIABILITY – DAMAGE TO PREMISES / ALIENATED PREMISES / PROPERTY IN THE NAMED INSURED'S CARE, CUSTODY OR CONTROL

- A. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete exclusion j. **Damage to Property** in its entirety and replace it with the following:

This insurance does not apply to:

**j. Damage to Property**

**Property damage** to:

- (1) Property the **Named Insured** owns, rents, or occupies, including any costs or expenses incurred by you, or any other person, organization or entity, for repair, replacement, enhancement, restoration or maintenance of such property for any reason, including prevention of injury to a person or damage to another's property;
- (2) Premises the **Named Insured** sells, gives away or abandons, if the **property damage** arises out of any part of those premises;
- (3) Property loaned to the **Named Insured**;
- (4) Personal property in the care, custody or control of the **Insured**;
- (5) That particular part of real property on which the **Named Insured** or any contractors or subcontractors working directly or indirectly on the **Named Insured's** behalf are performing operations, if the **property damage** arises out of those operations; or
- (6) That particular part of any property that must be restored, repaired or replaced because **your work** was incorrectly performed on it.





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Paragraphs (1), (3) and (4) of this exclusion do not apply to **property damage** (other than damage by fire) to premises rented to the **Named Insured** or temporarily occupied by the **Named Insured** with the permission of the owner, nor to the contents of premises rented to the **Named Insured** for a period of 7 or fewer consecutive days. A separate limit of insurance applies to Damage To Premises Rented To You as described in **LIMITS OF INSURANCE**.

Paragraph (2) of this exclusion does not apply if the premises are **your work**.

Paragraphs (3), (4), (5) and (6) of this exclusion do not apply to liability assumed under a sidetrack agreement.

Paragraph (6) of this exclusion does not apply to **property damage** included in the **products-completed operations hazard**.

Paragraphs (3) and (4) of this exclusion do not apply to **property damage** to:

- i. tools, or equipment the **Named Insured** borrows from others, nor
- ii. other personal property of others in the **Named Insured's** care, custody or control while being used in the **Named Insured's** operations away from any **Named Insured's** premises.

However, the coverage granted by this exception to Paragraphs (3) and (4) does not apply to:

- a. property at a job site awaiting or during such property's installation, fabrication, or erection;
- b. property that is **mobile equipment** leased by an **Insured**;
- c. property that is an **auto**, aircraft or watercraft;
- d. property in transit; or
- e. any portion of **property damage** for which the **Insured** has available other valid and collectible insurance, or would have such insurance but for exhaustion of its limits, or but for application of one of its exclusions.

A separate limit of insurance and deductible apply to such property of others. See **LIMITS OF INSURANCE** as amended below.

- B.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete its last paragraph and replace it with the following:

Exclusions c. through n. do not apply to damage by fire to premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with permission of the owner, nor to damage to the contents of premises rented to a **Named Insured** for a period of 7 or fewer consecutive days.

A separate limit of insurance applies to this coverage as described in **LIMITS OF INSURANCE**.

- C.** The following paragraph is added to **LIMITS OF INSURANCE**:

Subject to 5. above, \$25,000 is the most the Insurer will pay under **Coverage A** for **damages** arising out of any one **occurrence** because of the sum of all **property damage** to borrowed tools or equipment, and to other personal property of others in the **Named Insured's** care, custody or control, while being used in the **Named Insured's** operations away from any **Named Insured's** premises. The Insurer's obligation to pay such **property damage** does not apply until the amount of such **property damage** exceeds \$1,000. The Insurer has the right but not the duty to pay any portion of this \$1,000 in order to effect settlement. If the Insurer exercises that right, the **Named Insured** will promptly reimburse the Insurer for any such amount.

- D.** Paragraph 6., Damage To Premises Rented To You Limit, of **LIMITS OF INSURANCE** is deleted and replaced by the following:

- 6.** Subject to Paragraph 5. above, (the Each Occurrence Limit), the Damage To Premises Rented To You Limit is the most the Insurer will pay under **Coverage A** for **damages** because of **property damage** to any one premises while rented to the **Named Insured** or temporarily occupied by the **Named Insured**



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with the permission of the owner, including contents of such premises rented to the **Named Insured** for a period of 7 or fewer consecutive days. The Damage To Premises Rented To You Limit is the greater of:

- a. \$500,000; or
- b. The Damage To Premises Rented To You Limit shown in the Declarations.

E. Paragraph 4.b.(1)(a)(ii) of the **Other Insurance** Condition is deleted and replaced by the following:

- (ii) That is property insurance for premises rented to the **Named Insured**, for premises temporarily occupied by the **Named Insured** with the permission of the owner; or for personal property of others in the **Named Insured's** care, custody or control;

**16. LIQUOR LIABILITY**

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Liquor Liability**.

This **LIQUOR LIABILITY** provision does not apply to any person or organization who otherwise qualifies as an additional insured on this **Coverage Part**.

**17. MEDICAL PAYMENTS**

A. **LIMITS OF INSURANCE** is amended to delete Paragraph 7. (the Medical Expense Limit) and replace it with the following:

- 7. Subject to Paragraph 5. above (the Each Occurrence Limit), the Medical Expense Limit is the most the Insurer will pay under **Coverage C – Medical Payments** for all medical expenses because of **bodily injury** sustained by any one person. The Medical Expense Limit is the greater of:
  - (1) \$15,000 unless a different amount is shown here: @@@@@@@@@@@@@@@@; or
  - (2) the amount shown in the Declarations for Medical Expense Limit.

B. Under **COVERAGES**, the **Insuring Agreement of Coverage C – Medical Payments** is amended to replace Paragraph 1.a.(3)(b) with the following:

- (b) The expenses are incurred and reported to the Insurer within three years of the date of the accident; and
- This Paragraph B. does not apply to medical expenses incurred in the state of Missouri.

**18. NON-OWNED AIRCRAFT**

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended as follows:

The exclusion entitled **Aircraft, Auto or Watercraft** is amended to add the following:

This exclusion does not apply to an aircraft not owned by any **Named Insured**, provided that:

- 1. the pilot in command holds a currently effective certificate issued by the duly constituted authority of the United States of America or Canada, designating that person as a commercial or airline transport pilot;
- 2. the aircraft is rented with a trained, paid crew to the **Named Insured**; and
- 3. the aircraft is not being used to carry persons or property for a charge.

**19. NON-OWNED WATERCRAFT**

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete subparagraph (2) of the exclusion entitled **Aircraft, Auto or Watercraft**, and replace it with the following.

This exclusion does not apply to:



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(2) a watercraft that is not owned by any **Named Insured**, provided the watercraft is:

- (a) less than 75 feet long; and
- (b) not being used to carry persons or property for a charge.

### 20. PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION

A. Under **DEFINITIONS**, the definition of **personal and advertising injury** is amended to add the following tort:

- Discrimination or humiliation that results in injury to the feelings or reputation of a natural person.

B. Under **COVERAGES, Coverage B – Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to:

1. delete the Exclusion entitled **Knowing Violation Of Rights Of Another** and replace it with the following:

This insurance does not apply to:

#### **Knowing Violation of Rights of Another**

**Personal and advertising injury** caused by or at the direction of the **Insured** with the knowledge that the act would violate the rights of another and would inflict **personal and advertising injury**. This exclusion shall not apply to discrimination or humiliation that results in injury to the feelings or reputation of a natural person, but only if such discrimination or humiliation is not done intentionally by or at the direction of:

- (a) the **Named Insured**; or
- (b) any **executive officer**, director, stockholder, partner, member or manager (if the **Named Insured** is a limited liability company) of the **Named Insured**.

2. add the following exclusions:

This insurance does not apply to:

#### **Employment Related Discrimination**

Discrimination or humiliation directly or indirectly related to the employment, prospective employment, past employment or termination of employment of any person by any **Insured**.

#### **Premises Related Discrimination**

**discrimination or humiliation** arising out of the sale, rental, lease or sub-lease or prospective sale, rental, lease or sub-lease of any room, dwelling or premises by or at the direction of any **Insured**.

Notwithstanding the above, there is no coverage for fines or penalties levied or imposed by a governmental entity because of discrimination.

The coverage provided by this **PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION** Provision does not apply to any person or organization whose status as an **Insured** derives solely from

- Provision 1. **ADDITIONAL INSURED** of this endorsement; or
- attachment of an additional insured endorsement to this **Coverage Part**.

This **PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION** Provision does not apply to any person or organization who otherwise qualifies as an additional insured on this **Coverage Part**.

### 21. PERSONAL AND ADVERTISING INJURY - CONTRACTUAL LIABILITY

A. Under **COVERAGES, Coverage B –Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Contractual Liability**.

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**B.** Solely for the purpose of the coverage provided by this **PERSONAL AND ADVERTISING INJURY - CONTRACTUAL LIABILITY** provision, the following changes are made to the section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B**:

1. Paragraph 2.d. is replaced by the following:

d. The allegations in the **suit** and the information the Insurer knows about the offense alleged in such **suit** are such that no conflict appears to exist between the interests of the **Insured** and the interests of the indemnitee;

2. The first unnumbered paragraph beneath Paragraph 2.f.(2)(b) is deleted and replaced by the following:

So long as the above conditions are met, attorneys fees incurred by the Insurer in the defense of that indemnitee, necessary litigation expenses incurred by the Insurer, and necessary litigation expenses incurred by the indemnitee at the Insurer's request will be paid as **defense costs**. Such payments will not be deemed to be **damages** for **personal and advertising injury** and will not reduce the limits of insurance.

**C.** This **PERSONAL AND ADVERTISING INJURY - CONTRACTUAL LIABILITY** Provision does not apply if **Coverage B –Personal and Advertising Injury Liability** is excluded by another endorsement attached to this **Coverage Part**.

This **PERSONAL AND ADVERTISING INJURY - CONTRACTUAL LIABILITY** Provision does not apply to any person or organization who otherwise qualifies as an additional insured on this **Coverage Part**.

### 22. PROPERTY DAMAGE – ELEVATORS

**A.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended such that the **Damage to Your Product** Exclusion and subparagraphs **(3)**, **(4)** and **(6)** of the **Damage to Property** Exclusion do not apply to **property damage** that results from the use of elevators.

**B.** Solely for the purpose of the coverage provided by this **PROPERTY DAMAGE – ELEVATORS** Provision, the **Other Insurance** conditions is amended to add the following paragraph:

This insurance is excess over any of the other insurance, whether primary, excess, contingent or on any other basis that is Property insurance covering property of others damaged from the use of elevators.

### 23. SUPPLEMENTARY PAYMENTS

The section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B** is amended as follows:

**A.** Paragraph 1.b. is amended to delete the \$250 limit shown for the cost of bail bonds and replace it with a \$5,000. limit; and

**B.** Paragraph 1.d. is amended to delete the limit of \$250 shown for daily loss of earnings and replace it with a \$1,000. limit.

### 24. UNINTENTIONAL FAILURE TO DISCLOSE HAZARDS

If the **Named Insured** unintentionally fails to disclose all existing hazards at the inception date of the **Named Insured's Coverage Part**, the Insurer will not deny coverage under this **Coverage Part** because of such failure.

### 25. WAIVER OF SUBROGATION - BLANKET

Under **CONDITIONS**, the condition entitled **Transfer Of Rights Of Recovery Against Others To Us** is amended to add the following:

The Insurer waives any right of recovery the Insurer may have against any person or organization because of payments the Insurer makes for injury or damage arising out of:

1. the **Named Insured's** ongoing operations; or

2. **your work** included in the **products-completed operations hazard**.

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Page 15 of 17

Policy No:  
Endorsement No:  
Effective Date:

Insured Name:



## Contractors' General Liability Extension Endorsement

However, this waiver applies only when the **Named Insured** has agreed in writing to waive such rights of recovery in a written contract or written agreement, and only if such contract or agreement:

1. is in effect or becomes effective during the term of this **Coverage Part**; and
2. was executed prior to the **bodily injury, property damage or personal and advertising injury** giving rise to the **claim**.

### 26. WRAP-UP EXTENSION: OCIP, CCIP, OR CONSOLIDATED (WRAP-UP) INSURANCE PROGRAMS

**Note:** The following provision does not apply to any public construction project in the state of Oklahoma, nor to any construction project in the state of Alaska, that is not permitted to be insured under a **consolidated (wrap-up) insurance program** by applicable state statute or regulation.

If the endorsement **EXCLUSION – CONSTRUCTION WRAP-UP** is attached to this policy, or another exclusionary endorsement pertaining to Owner Controlled Insurance Programs (O.C.I.P.) or Contractor Controlled Insurance Programs (C.C.I.P.) is attached, then the following changes apply:

**A.** The following wording is added to the above-referenced endorsement:

With respect to a **consolidated (wrap-up) insurance program** project in which the **Named Insured** is or was involved, this exclusion does not apply to those sums the **Named Insured** become legally obligated to pay as **damages** because of:

1. **Bodily injury, property damage, or personal or advertising injury** that occurs during the **Named Insured's** ongoing operations at the project, or during such operations of anyone acting on the **Named Insured's** behalf; nor
2. **Bodily injury or property damage** included within the **products-completed operations hazard** that arises out of those portions of the project that are not **residential structures**.

**B.** Condition **4. Other Insurance** is amend to add the following subparagraph **4.b.(1)(c)**:

This insurance is excess over:

- (c) Any of the other insurance whether primary, excess, contingent or any other basis that is insurance available to the **Named Insured** as a result of the **Named Insured** being a participant in a **consolidated (wrap-up) insurance program**, but only as respects the **Named Insured's** involvement in that **consolidated (wrap-up) insurance program**.

**C.** **DEFINITIONS** is amended to add the following definitions:

**Consolidated (wrap-up) insurance program** means a construction, erection or demolition project for which the prime contractor/project manager or owner of the construction project has secured general liability insurance covering some or all of the contractors or subcontractors involved in the project, such as an Owner Controlled Insurance Program (O.C.I.P.) or Contractor Controlled Insurance Program (C.C.I.P.).

**Residential structure** means any structure where 30% or more of the square foot area is used or is intended to be used for human residency, including but not limited to:

1. single or multifamily housing, apartments, condominiums, townhouses, co-operatives or planned unit developments; and
2. the common areas and structures appurtenant to the structures in paragraph 1. (including pools, hot tubs, detached garages, guest houses or any similar structures).

However, when there is no individual ownership of units, **residential structure** does not include military housing, college/university housing or dormitories, long term care facilities, hotels or motels. **Residential structure** also does not include hospitals or prisons.

This **WRAP-UP EXTENSION: OCIP, CCIP, OR CONSOLIDATED (WRAP-UP) INSURANCE PROGRAMS** Provision does not apply to any person or organization who otherwise qualifies as an additional insured on this **Coverage Part**.



**Contractors' General Liability Extension Endorsement**

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.



## Blanket Additional Insured - Owners, Lessees or Contractors - with Products-Completed Operations Coverage Endorsement

This endorsement modifies insurance provided under the following:

### COMMERCIAL GENERAL LIABILITY COVERAGE PART

It is understood and agreed as follows:

- I. **WHO IS AN INSURED** is amended to include as an **Insured** any person or organization whom you are required by **written contract** to add as an additional insured on this **coverage part**, but only with respect to liability for **bodily injury, property damage or personal and advertising injury** caused in whole or in part by your acts or omissions, or the acts or omissions of those acting on your behalf:
- A. in the performance of your ongoing operations subject to such **written contract**; or
  - B. in the performance of **your work** subject to such **written contract**, but only with respect to **bodily injury or property damage** included in the **products-completed operations hazard**, and only if:
    1. the **written contract** requires you to provide the additional insured such coverage; and
    2. this **coverage part** provides such coverage.
- II. But if the **written contract** requires:
- A. additional insured coverage under the 11-85 edition, 10-93 edition, or 10-01 edition of CG2010, or under the 10-01 edition of CG2037; or
  - B. additional insured coverage with "arising out of" language; or
  - C. additional insured coverage to the greatest extent permissible by law;
- then paragraph I. above is deleted in its entirety and replaced by the following:
- WHO IS AN INSURED** is amended to include as an **Insured** any person or organization whom you are required by **written contract** to add as an additional insured on this **coverage part**, but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of **your work** that is subject to such **written contract**.
- III. Subject always to the terms and conditions of this policy, including the limits of insurance, the Insurer will not provide such additional insured with:
- A. coverage broader than required by the **written contract**; or
  - B. a higher limit of insurance than required by the **written contract**.
- IV. The insurance granted by this endorsement to the additional insured does not apply to **bodily injury, property damage, or personal and advertising injury** arising out of:
- A. the rendering of, or the failure to render, any professional architectural, engineering, or surveying services, including:
    1. the preparing, approving, or failing to prepare or approve maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications; and
    2. supervisory, inspection, architectural or engineering activities; or
  - B. any premises or work for which the additional insured is specifically listed as an additional insured on another endorsement attached to this **coverage part**.
- V. Under **COMMERCIAL GENERAL LIABILITY CONDITIONS**, the Condition entitled **Other Insurance** is amended to add the following, which supersedes any provision to the contrary in this Condition or elsewhere in this **coverage part**:

#### Primary and Noncontributory Insurance

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Page 1 of 2

Policy No:

Endorsement No:

Effective Date:

Insured Name:



## Blanket Additional Insured - Owners, Lessees or Contractors - with Products-Completed Operations Coverage Endorsement

With respect to other insurance available to the additional insured under which the additional insured is a named insured, this insurance is primary to and will not seek contribution from such other insurance, provided that a **written contract** requires the insurance provided by this policy to be:

1. primary and non-contributing with other insurance available to the additional insured; or
2. primary and to not seek contribution from any other insurance available to the additional insured.

But except as specified above, this insurance will be excess of all other insurance available to the additional insured.

**VI.** Solely with respect to the insurance granted by this endorsement, the section entitled **COMMERCIAL GENERAL LIABILITY CONDITIONS** is amended as follows:

The Condition entitled **Duties In The Event of Occurrence, Offense, Claim or Suit** is amended with the addition of the following:

Any additional insured pursuant to this endorsement will as soon as practicable:

1. give the Insurer written notice of any **claim**, or any **occurrence** or offense which may result in a **claim**;
2. send the Insurer copies of all legal papers received, and otherwise cooperate with the Insurer in the investigation, defense, or settlement of the **claim**; and
3. make available any other insurance, and tender the defense and indemnity of any **claim** to any other insurer or self-insurer, whose policy or program applies to a loss that the Insurer covers under this **coverage part**. However, if the **written contract** requires this insurance to be primary and non-contributory, this paragraph 3. does not apply to insurance on which the additional insured is a named insured.

The Insurer has no duty to defend or indemnify an additional insured under this endorsement until the Insurer receives written notice of a **claim** from the additional insured.

**VII.** Solely with respect to the insurance granted by this endorsement, the section entitled **DEFINITIONS** is amended to add the following definition:

**Written contract** means a written contract or written agreement that requires you to make a person or organization an additional insured on this **coverage part**, provided the contract or agreement:

- A. is currently in effect or becomes effective during the term of this policy; and
- B. was executed prior to:

1. the **bodily injury** or **property damage**; or
  2. the offense that caused the **personal and advertising injury**;
- for which the additional insured seeks coverage.

Any coverage granted by this endorsement shall apply solely to the extent permissible by law.

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.

CNA75079XX (10-16)  
Page 2 of 2

Policy No:  
Endorsement No:  
Effective Date:

Insured Name:





CNA63359XX  
(Ed. 04/12)

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**  
**CONTRACTORS EXTENDED COVERAGE ENDORSEMENT**  
**- BUSINESS AUTO PLUS -**

This endorsement modifies insurance provided under the following:

**BUSINESS AUTO COVERAGE FORM**

**I. LIABILITY COVERAGE**

**A. Who Is An Insured**

The following is added to **Section II, Paragraph A.1., Who Is An Insured:**

1. a. Any incorporated entity of which the Named Insured owns a majority of the voting stock on the date of inception of this Coverage Form; provided that,
  - b. The insurance afforded by this provision **A.1.** does not apply to any such entity that is an "insured" under any other liability "policy" providing "auto" coverage.
2. Any organization you newly acquire or form, other than a limited liability company, partnership or joint venture, and over which you maintain majority ownership interest.

The insurance afforded by this provision **A.2.:**

- a. Is effective on the acquisition or formation date, and is afforded only until the end of the policy period of this Coverage Form, or the next anniversary of its inception date, whichever is earlier.
- b. Does not apply to:
  - (1) "Bodily injury" or "property damage" caused by an "accident" that occurred before you acquired or formed the organization; or
  - (2) Any such organization that is an "insured" under any other liability "policy" providing "auto" coverage.
3. Any person or organization that you are required by a written contract to name as an additional insured is an "insured" but only with respect to their legal liability for acts or omissions of a person, who qualifies as an "insured" under Section II – Who Is An Insured and for whom Liability Coverage is afforded under this policy. If required by written contract, this insurance will be primary and non-contributory to insurance on which the additional insured is a Named Insured.

4. An "employee" of yours is an "insured" while operating an "auto" hired or rented under a contract or agreement in that "employee's" name, with your permission, while performing duties related to the conduct of your business.

"Policy," as used in this provision **A. Who Is An Insured**, includes those policies that were in force on the inception date of this Coverage Form but:

1. Which are no longer in force; or
2. Whose limits have been exhausted.

**B. Bail Bonds and Loss of Earnings**

**Section II, Paragraphs A.2. (2) and A.2. (4)** are revised as follows:

1. In **a.(2)**, the limit for the cost of bail bonds is changed from \$2,000 to \$5,000; and
2. In **a.(4)**, the limit for the loss of earnings is changed from \$250 to \$500 a day.

**C. Fellow Employee**

**Section II, Paragraph B.5** does not apply.

Such coverage as is afforded by this provision C. is excess over any other collectible insurance.

**II. PHYSICAL DAMAGE COVERAGE**

**A. Glass Breakage – Hitting A Bird Or Animal – Falling Objects Or Missiles**

The following is added to **Section III, Paragraph A.3.:**

With respect to any covered "auto," any deductible shown in the Declarations will not apply to glass breakage if such glass is repaired, in a manner acceptable to us, rather than replaced.

**B. Transportation Expenses**

**Section III, Paragraph A.4.a.** is revised, with respect to transportation expense incurred by you, to provide:

- a. \$60 per day, in lieu of \$20; subject to
- b. \$1,800 maximum, in lieu of \$600.

**C. Loss of Use Expenses**



**Section III, Paragraph A.4.b.** is revised, with respect to loss of use expenses incurred by you, to provide:

- a. \$1,000 maximum, in lieu of \$600.

#### D. Hired "Autos"

The following is added to **Section III, Paragraph A.:**

##### 5. Hired "Autos"

If Physical Damage coverage is provided under this policy, and such coverage does not extend to Hired Autos, then Physical Damage coverage is extended to:

- a. Any covered "auto" you lease, hire, rent or borrow without a driver; and
- b. Any covered "auto" hired or rented by your "employee" without a driver, under a contract in that individual "employee's" name, with your permission, while performing duties related to the conduct of your business.
- c. The most we will pay for any one "accident" or "loss" is the actual cash value, cost of repair, cost of replacement or \$75,000, whichever is less, minus a \$500 deductible for each covered auto. No deductible applies to "loss" caused by fire or lightning.
- d. The physical damage coverage as is provided by this provision is equal to the physical damage coverage(s) provided on your owned "autos."
- e. Such physical damage coverage for hired "autos" will:
  - (1) Include loss of use, provided it is the consequence of an "accident" for which the Named Insured is legally liable, and as a result of which a monetary loss is sustained by the leasing or rental concern.
  - (2) Such coverage as is provided by this provision will be subject to a limit of \$750 per "accident."

#### E. Airbag Coverage

The following is added to **Section III, Paragraph B.3.:**

The accidental discharge of an airbag shall not be considered mechanical breakdown.

#### F. Electronic Equipment

**Section III, Paragraphs B.4.c and B.4.d.** are deleted and replaced by the following:

- c. Physical Damage Coverage on a covered "auto" also applies to "loss" to any permanently installed electronic equipment including its antennas and other accessories.
- d. A \$100 per occurrence deductible applies to the coverage provided by this provision.

#### G. Diminution In Value

The following is added to **Section III, Paragraph B.6.:**

Subject to the following, the "diminution in value" exclusion does not apply to:

- a. Any covered "auto" of the private passenger type you lease, hire, rent or borrow, without a driver for a period of 30 days or less, while performing duties related to the conduct of your business; and
- b. Any covered "auto" of the private passenger type hired or rented by your "employee" without a driver for a period of 30 days or less, under a contract in that individual "employee's" name, with your permission, while performing duties related to the conduct of your business.
- c. Such coverage as is provided by this provision is limited to a "diminution in value" loss arising directly out of accidental damage and not as a result of the failure to make repairs; faulty or incomplete maintenance or repairs; or the installation of substandard parts.
- d. The most we will pay for "loss" to a covered "auto" in any one accident is the lesser of:
  - (1) \$5,000; or
  - (2) 20% of the "auto's" actual cash value (ACV).

#### III. Drive Other Car Coverage – Executive Officers

The following is added to **Sections II and III:**

- 1. Any "auto" you don't own, hire or borrow is a covered "auto" for Liability Coverage while being used by, and for Physical Damage Coverage while in the care, custody or control of, any of your "executive officers," except:
  - a. An "auto" owned by that "executive officer" or a member of that person's household; or
  - b. An "auto" used by that "executive officer" while working in a business of selling, servicing, repairing or parking "autos."



Such Liability and/or Physical Damage Coverage as is afforded by this provision.

- (1) Equal to the greatest of those coverages afforded any covered "auto"; and
  - (2) Excess over any other collectible insurance.
2. For purposes of this provision, "executive officer" means a person holding any of the officer positions created by your charter, constitution, by-laws or any other similar governing document, and, while a resident of the same household, includes that person's spouse.

Such "executive officers" are "insureds" while using a covered "auto" described in this provision.

#### IV. BUSINESS AUTO CONDITIONS

##### A. Duties In The Event Of Accident, Claim, Suit Or Loss

The following is added to **Section IV, Paragraph A.2.a.**:

- (4) Your "employees" may know of an "accident" or "loss." This will not mean that you have such knowledge, unless such "accident" or "loss" is known to you or if you are not an individual, to any of your executive officers or partners or your insurance manager.

The following is added to **Section IV, Paragraph A.2.b.**:

- (6) Your "employees" may know of documents received concerning a claim or "suit." This will not mean that you have such knowledge, unless receipt of such documents is known to you or if you are not an individual, to any of your executive officers or partners or your insurance manager.

##### B. Transfer Of Rights Of Recovery Against Others To Us

The following is added to **Section IV, Paragraph A.5. Transfer Of Rights Of Recovery Against Others To Us:**

We waive any right of recovery we may have, because of payments we make for injury or damage, against any person or organization for whom or which you are required by written contract or agreement to obtain this waiver from us.

This injury or damage must arise out of your activities under a contract with that person or organization.

You must agree to that requirement prior to an "accident" or "loss."

##### C. Concealment, Misrepresentation or Fraud

The following is added to **Section IV, Paragraph B.2.**:

Your failure to disclose all hazards existing on the date of inception of this Coverage Form shall not prejudice you with respect to the coverage afforded provided such failure or omission is not intentional.

##### D. Other Insurance

The following is added to **Section IV, Paragraph B.5.**:

Regardless of the provisions of Paragraphs **5.a.** and **5.d.** above, the coverage provided by this policy shall be on a primary non-contributory basis. This provision is applicable only when required by a written contract. That written contract must have been entered into prior to "Accident" or "Loss."

##### E. Policy Period, Coverage Territory

**Section IV, Paragraph B. 7.(5).(a).** is revised to provide:

- a. 45 days of coverage in lieu of 30 days.

#### V. DEFINITIONS

**Section V. Paragraph C.** is deleted and replaced by the following:

"Bodily injury" means bodily injury, sickness or disease sustained by a person, including mental anguish, mental injury or death resulting from any of these.

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - BLANKET**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us).

The additional premium for this endorsement shall be 2% of the total California Workers' Compensation premium otherwise due.

Schedule

Person or Organization

Job Description

ANY PERSON / ORG  
WHEN REQUIRED BY  
WRITTEN CONTRACT

ALL CA OPERATIONS

Policy Number: WSA 5075189 00

Insured: Pueblo Construction, Inc.

Endorsement Effective: 01/01/2024

Coverage Provided by: Insurance Co of the West

Issue Date: 01/03/2024

Countersigned by:



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[Contractors](#)

[Projects](#)

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[Home](#) > [Contractor](#) > PUEBLO CONSTRUCTION INC.

## PUEBLO CONSTRUCTION INC.

### Contractor

Contractor business email

marcella@puebloconstruction.net

Contractor c ation eff date

2023-07-01

Contractor first name

Marcella

Contractor mailing city

SANTA BARBARA

Contractor mailing state

CA

Contractor mailing zip

93101

Contractor physical city

SANTA BARBARA

Contractor physical state

CA

Contractor physical zip

93101

Contractor certify date

2023-05-24

Contractor company type

Corporation

Contractor craft legacy

Roofing; General Building

Contractor craft snow

Contractor c ation exp date

2025-06-30

Contractor date deactivated

Contractor dba name

PUEBLO CONSTRUCTION INC.

Contractor entity number

C3205326

Contractor ID

1000001130

Contractor last name

Cuevas

Contractor mailing address2

Contractor physical address1

232 ANACAPA STREET, SUITE 2D

Contractor physical address2

Contractor source

SNOW

Contractor wc cert date

2023-01-01

Contractor wc exp date

2024-01-01

Contractor wc policy number

BNUWC0158894

Contractor wc selection

Insured by carrier

Contractor legal entity name

PUEBLO CONSTRUCTION INC.

Contractor mailing address1

232 ANACAPA STREET, SUITE 2D

Contractor wc carrier

Pueblo Construction Inc.

Checked

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# Capability Statement General Construction & Roofing / Waterproofing



**Pueblo Construction Inc.**  
232 Anacapa Street  
Suite 2D  
Santa Barbara, CA 93101

Tel: 805. 564-1313  
FAX: 805. 564-1311

Contact: Shawn Bahre  
Cell: 805-729-4813  
[shawn@puebloconstruction.net](mailto:shawn@puebloconstruction.net)

Contact: Marcella Cuevas  
Cell: 805-452-6180  
[marcella@puebloconstruction.net](mailto:marcella@puebloconstruction.net)

**WEBSITE**  
[www.puebloconstruction.net](http://www.puebloconstruction.net)

**NAICS:**

236220, 238160, 238110,  
238130, 238140, 238210,  
238220, 238310, 238320,  
238330, 238340, 238350,  
238990

**Cage Code:** 4Y8V6

**Fein Number:** 80-0388471

**D&B:** 110115540

**DIR:** 1000001130

**SBE:** 1337301

**Certifications:**

Certified Small Business  
Minority Business Enterprise

**Trade Associations:**

Santa Barbara Contractors Assoc.  
Ventura County Contractors Assoc.  
Santa Maria Contractors Assoc.  
Central Coast Builders Exchange  
Western States Roofing Assoc.  
Better Business Bureau.

**BUSINESS SUMMARY:**

Pueblo Construction was founded in 1988 & is identified as a small minority owned business. Specializing in the remodeling of existing structures & the building of new structures, we self perform much of our work. Pueblo Construction has a Class B (General Contracting) license & a Class C-39 (Roofing & Waterproofing) license. Our current bonding capacity is \$20 Million Single job & \$30 Million Aggregate. Our Construction projects are managed using Procore Technologies construction software. We graduated from the Federal 8(a) program in 2018

**OFFICE / FACILITIES:**

Main Office  
232 Anacapa St. – Suite 2D  
Santa Barbara, CA 93101

Monterey Office  
1732 Fremont Blvd. – Suite 200F  
Seaside, CA 93955

**SOME OF OUR CUSTOMERS:**

Alisal Union School District	Lompoc Unified School District	Various Los Angeles Courthouses
Atascadero State Hospital	Monterey Peninsula College	CA Science Center
Cal Poly University	Naval Air Station Lemoore	Pajaro Valley Unified School District
California Department of Transportation	Naval Base Ventura County NAVFAC Southwest	Point Mugu Naval Air Station
Camp Pendleton	FBI Los Angeles	Port Authority Ventura County
Camp Roberts	DEA (Drug Enforcement Administration) Bakersfield, Riverside, Sacramento	Salinas Unified School District
Carmel Unified School District	DHS (Department of Homeland Security)	Santa Barbara Community College
City of Lompoc	29 Palms (Marine Base)	Santa Barbara School District
City of Marina	32nd Street Naval Base San Diego	Santa Cruz City Schools
City of Monterey	Fort Irwin	Santa Maria Joint Unified School District
City of Oxnard	North Island Coronado	U.S. Army Camp Parks
City of Pacific Grove	Naval Weapons Station Seal Beach	U.S. Army Presidio of Monterey
City of Salinas	Naval Surface Warfare Center, Corona Division	U.S. Army Sierra Army Depot
Coast Guard Santa Barbara	Naval Base Point Loma	U.S. Department of Agriculture
County of Monterey	Naval Base San Clement Island	U.S. Forest Service
Cuesta College	Naval Base San Nicholas Island	United States Bankruptcy Court
Federal Aviation Administration	LA AFB	University High School
Fort Hunter Liggett	Edwards AFB	University of California Santa Barbara
Fort Ord Military Community	March AFB	USACE Los Angeles
General Service Agency	Travis AFB	USACE Sacramento
Gilroy Unified School District	VA Hospital West LA	Vandenberg Air Force Base
Gonzalez Unified School District	Defense Contract Management Agency, Carson CA	

**SAFETY & QUALITY ARE OUR NUMBER ONE COMMITMENT**



# Agenda

## Item #6



# Attachment

# A








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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** January 27, 2025  
**Topic:** Financial Statements Review

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### Summary

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The financial reports presented are generated from the County's Financial Information Network (FIN) for bi-monthly review by the Finance Committee and Board of Directors.

This review includes all financial transactions for December 2024. All year-to-date (YTD) reporting is from July 1, 2024 to December 31, 2024, which represents 50% of the fiscal year.

### List of Reports

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1. Variance Report (all funds) – Highlights notable budget to actual variances in the FIN reports. The report is produced internally.
2. Balance Sheet (all funds) – This summarizes the District's assets, liabilities, and equity.
3. Financial Status (all funds) – This summarizes revenues and expenses for the District in YTD format and provides a comparison to the budgeted amounts.
4. Revenue Transactions (all funds) – Lists all revenue posted in December 2024, separated by line items.
5. Cost Transactions (all funds) – Lists all expenses posted in December 2024, separated by line items.
6. Financial Trend (General Fund only) – This summarizes the YTD expenses at a specified month-end for three years.
7. Expenditure Trend (General Fund only) – This summarizes all monthly expenses for each line item for the last six months.
8. 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

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The Finance Committee performed a thorough review of the financials at the January 21<sup>st</sup> committee meeting and recommends that the Board approve the Financial Statements for December 2024.

### Strategic Plan Reference

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Strategic Plan Goal #8: Ensure Financial Accountability & Transparency





**Variance Report**  
**Finance Committee - January 21, 2025**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>1</b> Balance Sheet	0130	Funds held with the rental property management company to cover ongoing expenses.
<b>2</b> Balance Sheet	1210	The Accounts Payable balance reflects expenses entered by month-end where payment was disbursed in the next month.
<b>3</b> Balance Sheet	1331	Funds due to CalOES/FEMA as part of the Thomas Fire/Debris Flow SCE escrow funds settlement. Staff is working with CalOES reps to close out this project.
<b>4</b> Financial Status	Taxes	Total property tax revenue aligns with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
<b>5</b> Financial Status	4610	Revenue for FEMA projects was recorded at the end of the last fiscal year. The projects are in the final approval stages, and payments are expected soon.
<b>6</b> Financial Status	6450 & 6475	The proposed budget amendment includes an increase of funds to lines 6450 and 6475. Detailed information is included in the budget amendment agenda item.
<b>7</b> Financial Status	8200	The proposed budget amendment includes an increase of funds to line 8200. Detailed information is included in the budget amendment agenda item.
<b>8</b> Revenue Transactions	3010, 3380, 4220	Property tax revenue and interest income transactions are recorded by the County Auditor-Controller's office.



# Balance Sheet

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2024	
<b>Assets &amp; Other Debits</b>					
<b>Assets</b>					
0110 -- Cash in Treasury	15,022,223.93	14,944,624.38	15,806,926.09	14,159,922.22	
0112 -- Deposits in Transit	20,765.09	0.00	20,765.09	0.00	
0120 -- Imprest Cash	500.00	0.00	0.00	500.00	
0130 -- Cash with Fiscal Agents	18,341.31	0.00	0.00	18,341.31	1
0230 -- Accounts Receivable	756,901.00	0.00	756,901.00	0.00	
0240 -- Interest Receivable	119,503.08	156,645.47	201,670.78	74,477.77	
Total Assets	15,938,234.41	15,101,269.85	16,786,262.96	14,253,241.30	
Total Assets & Other Debits	15,938,234.41	15,101,269.85	16,786,262.96	14,253,241.30	
<b>Liabilities, Equity &amp; Other Credits</b>					
<b>Liabilities</b>					
1010 -- Warrants Payable	0.00	521,439.58	521,439.58	0.00	
1015 -- EFT Payable	0.00	4,879,329.72	4,879,329.72	0.00	
1020 -- Salaries & Benefits Payable	452,082.00	452,082.00	0.00	0.00	
1210 -- Accounts Payable	287,993.20	5,391,117.66	5,257,944.85	154,820.39	2
1240 -- Accrued Expenses	58,380.00	58,380.00	0.00	0.00	
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25	3
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00	
1730 -- Unidentified Deposits	0.00	353,708.92	353,708.92	0.00	
Total Liabilities	2,836,207.45	11,656,057.88	11,012,423.07	2,192,572.64	
<b>Equity</b>					
2130 -- Fund Balance-Committed	8,565,500.00	0.00	0.00	8,565,500.00	
2200 -- Fund Balance-Residual	4,536,526.96	46,229,281.22	45,187,922.92	3,495,168.66	
Total Equity	13,102,026.96	46,229,281.22	45,187,922.92	12,060,668.66	
Total Liabilities, Equity & Other Credits	15,938,234.41	57,885,339.10	56,200,345.99	14,253,241.30	

# Balance Sheet

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,275,056.11	45,870.48	74,610.00	3,246,316.59
0240 -- Interest Receivable	21,664.09	49,047.02	45,870.48	24,840.63
0550 -- Deposits with Others	852,240.00	0.00	852,240.00	0.00
Total Assets	4,148,960.20	94,917.50	972,720.48	3,271,157.22
Total Assets & Other Debits	4,148,960.20	94,917.50	972,720.48	3,271,157.22
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	74,610.00	74,610.00	0.00
1210 -- Accounts Payable	0.00	74,610.00	74,610.00	0.00
Total Liabilities	0.00	149,220.00	149,220.00	0.00
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	852,240.00	852,240.00	0.00	0.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	723,720.75	2,154,090.00	2,128,527.02	698,157.77
Total Equity	4,148,960.20	3,006,330.00	2,128,527.02	3,271,157.22
Total Liabilities, Equity & Other Credits	4,148,960.20	3,155,550.00	2,277,747.02	3,271,157.22

# Balance Sheet

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,213,857.94	65,685.08	4,560.79	5,274,982.23
0240 -- Interest Receivable	26,616.36	79,435.76	65,685.08	40,367.04
Total Assets	5,240,474.30	145,120.84	70,245.87	5,315,349.27
Total Assets & Other Debits	5,240,474.30	145,120.84	70,245.87	5,315,349.27
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	4,560.79	4,560.79	0.00
1210 -- Accounts Payable	0.00	4,560.79	4,560.79	0.00
1240 -- Accrued Expenses	1,053.00	1,053.00	0.00	0.00
Total Liabilities	1,053.00	10,174.58	9,121.58	0.00
<b>Equity</b>				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	2,075,892.78	504,560.79	580,488.76	2,151,820.75
Total Equity	5,239,421.30	504,560.79	580,488.76	5,315,349.27
Total Liabilities, Equity & Other Credits	5,240,474.30	514,735.37	589,610.34	5,315,349.27

# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget	
<b>Revenues</b>					
<b>Taxes</b>					
3010 -- Property Tax-Current Secured	23,145,000.00	12,626,306.74	-10,518,693.26	54.55 %	
3011 -- Property Tax-Unitary	226,000.00	1.70	-225,998.30	0.00 %	
3015 -- PT PY Corr/Escapes Secured	50,000.00	38,538.25	-11,461.75	77.08 %	
3020 -- Property Tax-Current Unsecd	851,000.00	818,057.14	-32,942.86	96.13 %	
3023 -- PT PY Corr/Escapes Unsecured	14,000.00	13,375.88	-624.12	95.54 %	
3040 -- Property Tax-Prior Secured	0.00	1,817.85	1,817.85	--	
3050 -- Property Tax-Prior Unsecured	28,000.00	9,986.53	-18,013.47	35.67 %	
3054 -- Supplemental Pty Tax-Current	591,000.00	66,906.27	-524,093.73	11.32 %	
3056 -- Supplemental Pty Tax-Prior	0.00	418.06	418.06	--	
Taxes	24,905,000.00	13,575,408.42	-11,329,591.58	54.51 %	4
<b>Fines, Forfeitures, and Penalties</b>					
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,822.97	1,822.97	--	
Fines, Forfeitures, and Penalties	0.00	1,822.97	1,822.97	--	
<b>Use of Money and Property</b>					
3380 -- Interest Income	319,000.00	144,514.78	-174,485.22	45.30 %	
3409 -- Other Rental of Bldgs and Land	69,000.00	0.00	-69,000.00	0.00 %	
Use of Money and Property	388,000.00	144,514.78	-243,485.22	37.25 %	
<b>Intergovernmental Revenue-State</b>					
3750 -- State-Emergency Assistance	1,000,000.00	-230,201.00	-1,230,201.00	-23.02 %	
4220 -- Homeowners Property Tax Relief	77,000.00	38,069.93	-38,930.07	49.44 %	
Intergovernmental Revenue-State	1,077,000.00	-192,131.07	-1,269,131.07	-17.84 %	
<b>Intergovernmental Revenue-Federal</b>					
4476 -- Federal Emergency Assistance	1,000,000.00	298,744.23	-701,255.77	29.87 %	
4610 -- Federal Aid for Disaster	0.00	-507,366.00	-507,366.00	--	5

# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	-208,621.77	-1,208,621.77	-20.86 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	179,000.00	0.00	-179,000.00	0.00 %
Charges for Services	179,000.00	0.00	-179,000.00	0.00 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	35,000.00	18,165.63	-16,834.37	51.90 %
5909 -- Other Miscellaneous Revenue	13,000.00	-2,300.00	-15,300.00	-17.69 %
Miscellaneous Revenue	48,000.00	15,865.63	-32,134.37	33.05 %
Revenues	27,597,000.00	13,336,858.96	-14,260,141.04	48.33 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,923,000.00	5,300,301.73	5,622,698.27	48.52 %
6300 -- Overtime	1,900,000.00	966,372.93	933,627.07	50.86 %
6301 -- Overtime - Reimbursable	1,500,000.00	1,332,044.90	167,955.10	88.80 %
6400 -- Retirement Contribution	2,753,000.00	1,663,328.62	1,089,671.38	60.42 %
6450 -- Supp Retirement Contribution	2,000,000.00	1,750,000.00	250,000.00	87.50 %
6475 -- Retiree Medical OPEB	0.00	250,000.00	-250,000.00	--
6550 -- FICA/Medicare	208,000.00	110,092.83	97,907.17	52.93 %
6600 -- Health Insurance Contrib	2,708,000.00	1,308,891.60	1,399,108.40	48.33 %
6700 -- Unemployment Ins Contribution	6,000.00	246.40	5,753.60	4.11 %
6900 -- Workers Compensation	550,000.00	496,534.52	53,465.48	90.28 %
Salaries and Employee Benefits	22,548,000.00	13,177,813.53	9,370,186.47	58.44 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	90,000.00	3,192.20	86,807.80	3.55 %
7050 -- Communications	115,000.00	56,235.87	58,764.13	48.90 %
7060 -- Food	4,500.00	1,904.41	2,595.59	42.32 %

6  
6

# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7070 -- Household Supplies	44,000.00	18,598.31	25,401.69	42.27 %
7090 -- Insurance	151,000.00	150,895.00	105.00	99.93 %
7120 -- Equipment Maintenance	105,000.00	22,636.74	82,363.26	21.56 %
7200 -- Structure & Ground Maintenance	104,000.00	27,871.79	76,128.21	26.80 %
7205 -- Fire Defense Zone	495,000.00	226,654.72	268,345.28	45.79 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	45,000.00	19,916.00	25,084.00	44.26 %
7325 -- Other Professional Services	90,000.00	0.00	90,000.00	0.00 %
7348 -- Instruments & Equip. < \$5000	31,000.00	3,182.92	27,817.08	10.27 %
7363 -- Equipment Maintenance	155,500.00	46,419.33	109,080.67	29.85 %
7400 -- Medical, Dental and Lab	47,000.00	35,467.84	11,532.16	75.46 %
7430 -- Memberships	16,000.00	12,053.00	3,947.00	75.33 %
7450 -- Office Expense	20,000.00	4,292.67	15,707.33	21.46 %
7456 -- IT Hardware Purchase < \$5K	32,000.00	16,562.64	15,437.36	51.76 %
7460 -- Professional & Special Service	498,500.00	170,684.38	327,815.62	34.24 %
7507 -- ADP Payroll Fees	15,000.00	5,776.79	9,223.21	38.51 %
7510 -- Contractual Services	171,500.00	90,446.92	81,053.08	52.74 %
7530 -- Publications & Legal Notices	6,000.00	1,489.82	4,510.18	24.83 %
7540 -- Rents/Leases-Equipment	5,500.00	2,608.72	2,891.28	47.43 %
7546 -- Administrative Expense	210,000.00	0.00	210,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	5,169.12	7,330.88	41.35 %
7630 -- Small Tools & Instruments	19,000.00	2,208.35	16,791.65	11.62 %
7650 -- Special Departmental Expense	55,000.00	51,077.02	3,922.98	92.87 %
7671 -- Special Projects	17,500.00	6,461.20	11,038.80	36.92 %
7730 -- Transportation and Travel	65,000.00	38,431.34	26,568.66	59.13 %
7731 -- Gasoline-Oil-Fuel	90,000.00	32,032.75	57,967.25	35.59 %
7732 -- Training	99,000.00	25,430.08	73,569.92	25.69 %
7760 -- Utilities	75,000.00	43,800.97	31,199.03	58.40 %



# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget	
Services and Supplies	2,887,000.00	1,121,500.90	1,765,499.10	38.85 %	
<b>Other Charges</b>					
7830 -- Interest Expense	85,000.00	42,166.67	42,833.33	49.61 %	
Other Charges	85,000.00	42,166.67	42,833.33	49.61 %	
<b>Capital Assets</b>					
8200 -- Structures&Struct Improvements	250,000.00	0.00	250,000.00	0.00 %	7
8300 -- Equipment	1,106,000.00	36,736.16	1,069,263.84	3.32 %	
Capital Assets	1,356,000.00	36,736.16	1,319,263.84	2.71 %	
Expenditures	26,876,000.00	14,378,217.26	12,497,782.74	53.50 %	
<b>Other Financing Sources &amp; Uses</b>					
<b>Other Financing Uses</b>					
7901 -- Oper Trf (Out)	370,000.00	0.00	370,000.00	0.00 %	
7910 -- Long Term Debt Princ Repayment	1,174,000.00	0.00	1,174,000.00	0.00 %	
Other Financing Uses	1,544,000.00	0.00	1,544,000.00	0.00 %	
Other Financing Sources & Uses	-1,544,000.00	0.00	1,544,000.00	0.00 %	
<b>Changes to Fund Balances</b>					
<b>Decrease to Residual Fund Balance</b>					
9601 -- Residual Fund Balance-Inc/Dec	823,000.00	0.00	-823,000.00	0.00 %	
Decrease to Residual Fund Balance	823,000.00	0.00	-823,000.00	0.00 %	
Changes to Fund Balances	823,000.00	0.00	-823,000.00	0.00 %	
Montecito Fire Protection Dist	0.00	-1,041,358.30	-1,041,358.30	--	
Net Financial Impact	0.00	-1,041,358.30	-1,041,358.30	--	

# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3652

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	60,000.00	49,047.02	-10,952.98	81.75 %
Use of Money and Property	60,000.00	49,047.02	-10,952.98	81.75 %
Revenues	60,000.00	49,047.02	-10,952.98	81.75 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	1,227,240.00	926,850.00	300,390.00	75.52 %
Capital Assets	1,227,240.00	926,850.00	300,390.00	75.52 %
Expenditures	1,227,240.00	926,850.00	300,390.00	75.52 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	370,000.00	0.00	-370,000.00	0.00 %
Other Financing Sources	370,000.00	0.00	-370,000.00	0.00 %
Other Financing Sources & Uses	370,000.00	0.00	-370,000.00	0.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	797,240.00	0.00	-797,240.00	0.00 %
Decrease to Assigned	797,240.00	0.00	-797,240.00	0.00 %
Changes to Fund Balances	797,240.00	0.00	-797,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-877,802.98	-877,802.98	--
Net Financial Impact	0.00	-877,802.98	-877,802.98	--

# Financial Status

As of: 12/31/2024 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	75,000.00	79,435.76	4,435.76	105.91 %
Use of Money and Property	75,000.00	79,435.76	4,435.76	105.91 %
Revenues	75,000.00	79,435.76	4,435.76	105.91 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	1,443.00	498,557.00	0.29 %
Services and Supplies	500,000.00	1,443.00	498,557.00	0.29 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	0.00	2,064.79	-2,064.79	--
Capital Assets	0.00	2,064.79	-2,064.79	--
Expenditures	500,000.00	3,507.79	496,492.21	0.70 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	425,000.00	0.00	-425,000.00	0.00 %
Decrease to Assigned	425,000.00	0.00	-425,000.00	0.00 %
Changes to Fund Balances	425,000.00	0.00	-425,000.00	0.00 %
Montecito Fire Land & Building	0.00	75,927.97	75,927.97	--
Net Financial Impact	0.00	75,927.97	75,927.97	--

# Revenue Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	
<b>Line Item Account 3010 -- Property Tax-Current Secured</b>					
AUT - PT03997	12/13/2024	894	EST2024SEC 1% Collections 11-14 to12-13-24 (3010)	9,010,782.33	8
Total Property Tax-Current Secured				9,010,782.33	
<b>Line Item Account 3380 -- Interest Income</b>					
AUT - INTACCR	12/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	74,477.77	
Total Interest Income				74,477.77	
<b>Line Item Account 4220 -- Homeowners Property Tax Relief</b>					
AUT - PT04001	12/31/2024	894	2024-25 HOE 1% and Bond Appmt- 35% (4220)	26,648.95	
Total Homeowners Property Tax Relief				26,648.95	
<b>Line Item Account 4476 -- Federal Emergency Assistance</b>					
DJE - 0185217	12/5/2024	894	Willamette Complex, 08/05-08/23/24	53,484.83	
Total Federal Emergency Assistance				53,484.83	
<b>Line Item Account 5768 -- Safety Member Reimbursement</b>					
JE - 0275635	12/1/2024	894	SDRMA reimb for WC benefits overpmt, 6/13-7/17/24	8,096.00	
JE - 0275635	12/1/2024	894	SDRMA reimb for WC benefits overpmt, 6/24-7/17/24	5,551.00	
Total Safety Member Reimbursement				13,647.00	
Total Montecito Fire Protection Dist				9,179,040.88	

# Revenue Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	12/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	24,840.63
Total Interest Income				24,840.63
Total Montecito Fire Cap Outlay Res				24,840.63

# Revenue Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	12/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	40,367.04
Total Interest Income				40,367.04
Total Montecito Fire Land & Building				40,367.04

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 6100 -- Regular Salaries</b>					
12/01/2024	JE - 0275633		To reverse accrued salaries at 6/30/24	0.00	-265,446.00
12/01/2024	MIC - 0204558	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/15/24	0.00	51,350.39
12/01/2024	MIC - 0204559	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/30/24	0.00	47,851.31
12/02/2024	EFC - 0040964	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/1/24	0.00	24,168.94
12/02/2024	EFC - 0040964	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/1/24	0.00	14,150.00
12/02/2024	EFC - 0040966	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/15/24	0.00	24,168.94
12/02/2024	EFC - 0040966	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/15/24	0.00	14,150.00
12/02/2024	EFC - 0040967	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/29/24	0.00	24,168.94
12/02/2024	EFC - 0040967	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/29/24	0.00	14,150.00
12/12/2024	EFC - 0041035	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 12/9/24	0.00	1,080.72
12/15/2024	MIC - 0204560	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/15/24	0.00	47,782.87
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee association dues, 10/16/24	0.00	4,300.00
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee association dues, 11/15/24	0.00	4,300.00
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee association dues, 12/16/24	0.00	4,300.00
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 10/16/24	0.00	1,416.00
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 11/15/24	0.00	1,445.50
12/16/2024	CLM - 0816508	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 12/16/24	0.00	1,445.50
12/16/2024	EFC - 0041034	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/16/24	0.00	21,773.48
12/16/2024	EFC - 0041034	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/16/24	0.00	14,150.00
12/16/2024	EFC - 0041037	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/16/24	0.00	244,891.44
12/16/2024	EFC - 0041037	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/16/24	0.00	121,724.65
12/16/2024	EFC - 0041132	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Correct Montecito Fire Payroll Dir Dep., 12/16/24	0.00	-3,567.86
12/19/2024	EFC - 0041036	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 12/16/24	0.00	1,261.40
12/23/2024	CLM - 0815666	AFLAC	Employee paid insurance, November 2024	0.00	896.06
12/26/2024	EFC - 0041108	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 12/26/24	0.00	3,077.00

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2024	CLM - 0816343	AFLAC	Employee paid insurance, December	0.00	896.06
12/31/2024	EFC - 0041141	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/31/24	0.00	21,051.48
12/31/2024	EFC - 0041141	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/31/24	0.00	14,150.00
12/31/2024	EFC - 0041192	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/31/24	0.00	256,228.39
12/31/2024	EFC - 0041192	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/31/24	0.00	138,536.69
12/31/2024	MIC - 0204598	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/31/24	0.00	44,326.30
Total Regular Salaries				0.00	894,178.20
<b>Line Item Account 6300 -- Overtime</b>					
12/01/2024	JE - 0275633		To reverse accrued OT at 6/30/24	0.00	-38,565.00
12/01/2024	JE - 0275633		To reverse accrued OT thru 6/25/24	0.00	-148,071.00
12/16/2024	EFC - 0041037	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 12/16/24	0.00	94,315.04
12/31/2024	EFC - 0041192	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 12/31/24	0.00	130,349.11
12/31/2024	JE - 0276617		Reclassify OT to Fire Reimb OT thru 12/31/24	0.00	-1,332,044.90
Total Overtime				0.00	-1,294,016.75
<b>Line Item Account 6301 -- Overtime - Reimbursable</b>					
12/31/2024	JE - 0276617		Reclassify OT to Fire Reimb OT thru 12/31/24	0.00	1,332,044.90
Total Overtime - Reimbursable				0.00	1,332,044.90
<b>Line Item Account 6400 -- Retirement Contribution</b>					
12/01/2024	MIC - 0204558	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/15/24	0.00	78,213.97
12/01/2024	MIC - 0204559	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/30/24	0.00	73,454.27
12/15/2024	MIC - 0204560	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/15/24	0.00	74,278.97
12/31/2024	CLM - 0816342	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2025 RBF Contribution, Annual	0.00	110,353.88
12/31/2024	MIC - 0204598	CALIFORNIA PUBLIC EMPLOYEES	District retirement contributions, 12/31/24	0.00	70,143.45



# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
		RETIREMENT SYSTEM			
			Total Retirement Contribution	0.00	406,444.54
<b>Line Item Account 6450 -- Supp Retirement Contribution</b>					
12/19/2024	EFC - 0041040	PARS PUBLIC AGENCY RETIREMENT SERVICES	PARS Pension Contribution for FY 2024-25	0.00	1,750,000.00
			Total Supp Retirement Contribution	0.00	1,750,000.00
<b>Line Item Account 6475 -- Retiree Medical OPEB</b>					
12/19/2024	EFC - 0041041	PARS PUBLIC AGENCY RETIREMENT SERVICES	PARS OPEB Contribution for FY 2024-25	0.00	250,000.00
			Total Retiree Medical OPEB	0.00	250,000.00
<b>Line Item Account 6550 -- FICA/Medicare</b>					
12/16/2024	EFC - 0041037	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/16/24	0.00	7,749.20
12/31/2024	EFC - 0041192	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/31/24	0.00	8,563.50
			Total FICA/Medicare	0.00	16,312.70
<b>Line Item Account 6600 -- Health Insurance Contrib</b>					
12/01/2024	CLM - 0812044	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, December	0.00	684.78
12/01/2024	CLM - 0813102	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, December 2024	0.00	120,589.95
12/01/2024	CLM - 0813102	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, December 2024	0.00	83,779.67
12/01/2024	CLM - 0813102	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, December 2024	0.00	289.42
12/01/2024	CLM - 0813102	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Dec. 2024	0.00	201.07
12/10/2024	CLM - 0813164	THE STANDARD INSURANCE CO	Dental Insurance - active, November 2024	0.00	8,709.00
12/10/2024	CLM - 0813164	THE STANDARD INSURANCE CO	Dental Insurance - retirees, November 2024	0.00	7,344.00
12/10/2024	CLM - 0813164	THE STANDARD INSURANCE CO	Vision Insurance - active, November 2024	0.00	1,025.32
12/10/2024	CLM - 0813164	THE STANDARD INSURANCE CO	Vision Insurance - retirees, November 2024	0.00	964.66

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2024	CLM - 0816344	THE STANDARD INSURANCE CO	Dental Insurance - active, December 2024	0.00	10,361.50
12/31/2024	CLM - 0816344	THE STANDARD INSURANCE CO	Dental Insurance - retirees, December 2024	0.00	7,241.50
12/31/2024	CLM - 0816344	THE STANDARD INSURANCE CO	Vision Insurance - active, December 2024	0.00	1,235.02
12/31/2024	CLM - 0816344	THE STANDARD INSURANCE CO	Vision Insurance - retirees, December 2024	0.00	948.66
Total Health Insurance Contrib				0.00	243,374.55
<b>Line Item Account 6700 -- Unemployment Ins Contribution</b>					
12/31/2024	EFC - 0041192	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/31/24	0.00	30.24
Total Unemployment Ins Contribution				0.00	30.24
<b>Line Item Account 7030 -- Clothing and Personal</b>					
12/02/2024	CLM - 0812054	SANTA BARBARA TROPHY	Name tags for employees (6)	0.00	177.26
12/10/2024	CLM - 0813140	SHAUN P DAVIS	S. Davis Reimb: PPE BDU Pants (2)	0.00	575.90
12/11/2024	CLM - 0813921	SANTA BARBARA TROPHY	Name Plate: New Brd Director & Name tag: Reeves 2	0.00	39.69
12/11/2024	JE - 0275241		Reverse accrual: SDRMA reimb for protective equip	0.00	1,000.00
Total Clothing and Personal				0.00	1,792.85
<b>Line Item Account 7050 -- Communications</b>					
12/02/2024	CLM - 0812031	IMPULSE INTERNET SERVICES	Phone services, 12/25/24-1/24/25	0.00	1,703.27
12/06/2024	CLM - 0813167	VERIZON WIRELESS	Wireless service, November	0.00	2,009.83
12/06/2024	CLM - 0813209	SATCOM GLOBAL INC	Satellite phone charges	0.00	233.07
12/09/2024	CLM - 0813113	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: December 2024	0.00	354.20
12/09/2024	CLM - 0813113	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: November 2024	0.00	354.20
12/09/2024	MIC - 0203668	TOWERSTREAM CORPORATION	Redundant internet Station 91: December 2024	0.00	88.25
12/09/2024	MIC - 0203668	TOWERSTREAM CORPORATION	Redundant internet Station 92: December 2024	0.00	88.25
12/11/2024	MIC - 0203675	FRONTIER	209/097-2953.0	0.00	624.70
12/11/2024	MIC - 0203675	FRONTIER	209/111-1529.0	0.00	131.31
12/11/2024	MIC - 0203675	FRONTIER	Business line: 805-565-9618	0.00	108.07
12/11/2024	MIC - 0203675	FRONTIER	Business line: 805-969-0318	0.00	112.12
12/11/2024	MIC - 0203675	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/11/2024	MIC - 0203675	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
12/11/2024	MIC - 0203675	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
12/11/2024	MIC - 0203675	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
12/11/2024	MIC - 0203675	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
12/11/2024	MIC - 0203864	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: MONTH 2024	0.00	467.53
12/11/2024	MIC - 0203864	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: MONTH 2024	0.00	1,820.02
12/13/2024	CLM - 0814274	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
12/17/2024	CLM - 0814630	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Dec 2024	0.00	374.70
12/27/2024	CLM - 0816323	VERIZON WIRELESS	Wireless service, December	0.00	1,998.39
12/31/2024	JE - 0276665		Starlink Internet service during fire asgmt, DIV91	0.00	227.72
			Total Communications	0.00	11,019.95
<b>Line Item Account 7060 -- Food</b>					
12/31/2024	JE - 0276665		Breakfast for crew - STB memorial	0.00	49.95
12/31/2024	JE - 0276665		Meals for crew - red flag upstaffing (9/5-9/8)	0.00	1,310.87
			Total Food	0.00	1,360.82
<b>Line Item Account 7070 -- Household Supplies</b>					
12/06/2024	MIC - 0203341	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
12/06/2024	MIC - 0203341	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
12/06/2024	MIC - 0203658	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	0.00	383.60
12/06/2024	MIC - 0203658	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	0.00	337.42
12/13/2024	CLM - 0813860	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
12/16/2024	MIC - 0204064	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 91	0.00	247.84
12/16/2024	MIC - 0204064	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 92	0.00	28.98
12/31/2024	JE - 0276665		Household supplies	0.00	457.19
12/31/2024	JE - 0276665		Refrigerator for dispatch dorm	0.00	225.20
12/31/2024	MIC - 0204600	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
12/31/2024	MIC - 0204600	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
			Total Household Supplies	0.00	2,716.63

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 7120 -- Equipment Maintenance</b>					
12/01/2024	JE - 0275658		Reclass Fuel treatment network: Buena Vista Cyn	0.00	-3,780.00
12/02/2024	CLM - 0812003	L N CURTIS & SONS	Class A Phos-Check foam for engines	0.00	2,176.79
12/02/2024	CLM - 0812068	SAFETY KLEEN INC	Oil services, Sta 92	0.00	99.50
12/06/2024	CLM - 0813141	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park storm preparation	0.00	1,450.15
12/23/2024	CLM - 0815677	HAYWARD LUMBER COMPANY SB	Ventilation Training Lumber/SB City Training Tower	0.00	1,103.80
12/31/2024	JE - 0276665		Equipment parts: hose tester cord plug	0.00	50.64
12/31/2024	JE - 0276665		Shore power cord end replacement	0.00	52.78
			Total Equipment Maintenance	0.00	1,153.66
<b>Line Item Account 7200 -- Structure &amp; Ground Maintenance</b>					
12/02/2024	CLM - 0811984	ANCHOR AIR SYSTEMS	New thermostat for Station 92 HVAC	0.00	294.00
12/26/2024	CLM - 0816308	ANCHOR AIR SYSTEMS	Replaced HVAC blower motor, Station 91	0.00	2,845.29
12/31/2024	JE - 0276665		Storage unit for community sandbags, monthly fee	0.00	442.00
			Total Structure & Ground Maintenance	0.00	3,581.29
<b>Line Item Account 7205 -- Fire Defense Zone</b>					
12/01/2024	JE - 0275658		Fuel treatment network: Buena Vista Cyn	0.00	3,780.00
12/01/2024	JE - 0275658		Reclass Mitchell1 vehicle diag software annual fee	0.00	-1,908.00
12/02/2024	CLM - 0812005	ECO TREE WORKS	Fuel Treatment Network - East Mtn and East Valley	0.00	13,000.00
12/02/2024	CLM - 0812011	FIRESAFE SOLUTIONS	Roadside weed abatement: Gibraltar, Romero, Park	0.00	15,120.00
12/02/2024	CLM - 0812026	FREEDOM SIGNS LLC	Neighborhood chipping pgrm: dates for signs	0.00	1,301.74
12/02/2024	CLM - 0812040	MARBORG INDUSTRIES	Roll-off for Defensible Space: Parra Grande	0.00	1,058.30
12/02/2024	CLM - 0812065	RUBEN RAMIREZ	Fuel Treatment Network: Bella Vista	0.00	1,800.00
12/09/2024	CLM - 0813101	AGRI-CHIP	Fuel Treatment Network: Bella Vista/EVR/E Mtn	0.00	569.60
12/17/2024	CLM - 0814627	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Romero Cyn 12/4/24	0.00	1,800.00
12/17/2024	CLM - 0814627	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Romero Cyn 12/5/24	0.00	1,800.00
12/17/2024	CLM - 0814637	RUBEN RAMIREZ	Defensible Space: Avila	0.00	2,400.00
12/18/2024	CLM - 0815247	CLEAR CUT CHIPPING AND WEED	Fuel treatment network: Romero Cyn 12/3/24	0.00	1,800.00

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/23/2024	CLM - 0815703	EATING LLC MARBORG INDUSTRIES	Roll-off for Defensible Space: Para Grande	0.00	521.05
12/23/2024	CLM - 0815706	MCPHERSON TREE CARE	Tree Pruning: E Mountain Drive	0.00	11,340.00
12/26/2024	CLM - 0816312	ECO TREE WORKS	Fuel Treatment Network - Bella Vista	0.00	13,000.00
			Total Fire Defense Zone	0.00	67,382.69
<b>Line Item Account 7324 -- Audit and Accounting Fees</b>					
12/02/2024	CLM - 0812010	FECHTER & COMPANY	Financial Audit, FY 2023-24 - interim pmt	0.00	3,140.00
			Total Audit and Accounting Fees	0.00	3,140.00
<b>Line Item Account 7363 -- Equipment Maintenance</b>					
12/02/2024	CLM - 0812035	KIMBALL MIDWEST CORP	E91, E92: Drill, reamer set	0.00	134.67
12/02/2024	MIC - 0203348	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Engine O-rings	0.00	9.09
12/02/2024	MIC - 0203348	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: O-ring & Washers	0.00	19.10
12/06/2024	CLM - 0813206	KIMBALL MIDWEST CORP	First aid supplies and dead blow hammer set	0.00	264.24
12/09/2024	MIC - 0203661	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Air temp sensor	0.00	80.46
12/09/2024	MIC - 0203661	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Oil feed fitting	0.00	19.35
12/09/2024	MIC - 0203661	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Turbo oil feed fitting	0.00	19.35
12/13/2024	CLM - 0813927	HUGO'S AUTO DETAILING	Car wash service, November	0.00	250.00
12/17/2024	MIC - 0204184	PERRY FORD LINCOLN MAZDA	SQ91 Door Seal	0.00	28.56
12/17/2024	MIC - 0204184	PERRY FORD LINCOLN MAZDA	SQ91 Service Filters	0.00	265.79
12/26/2024	MIC - 0204545	COASTAL CHEVROLET	Engine oil, D91	0.00	26.72
12/26/2024	MIC - 0204545	COASTAL CHEVROLET	Repair parts, BC94 & D91	0.00	693.39
12/26/2024	MIC - 0204545	COASTAL CHEVROLET	Starter and oil, BC 94 & U93	0.00	393.39
12/31/2024	JE - 0276665		Mechanic parts: light bulbs, gauge fittings, oil	0.00	170.48
12/31/2024	JE - 0276665		Mechanic parts: rear seat armrest material, E92	0.00	162.55
12/31/2024	JE - 0276665		Mechanic parts: various, E691, E692, E391	0.00	197.33
12/31/2024	JE - 0276665		Mechanic supplies: absorbent pads	0.00	129.78

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2024	JE - 0276665		Mechanic supplies: air fittings and wiper blades	0.00	230.50
			Total Equipment Maintenance	0.00	3,094.75
<b>Line Item Account 7400 -- Medical, Dental and Lab</b>					
12/02/2024	CLM - 0812038	LIFE ASSIST INC	AED battery pack (1)	0.00	204.46
12/23/2024	MIC - 0204380	LIFE ASSIST INC	Patient medical supplies	0.00	3,077.92
12/30/2024	MIC - 0204565	LIFE ASSIST INC	Patient medical supplies	0.00	249.13
			Total Medical, Dental and Lab	0.00	3,531.51
<b>Line Item Account 7430 -- Memberships</b>					
12/02/2024	CLM - 0811995	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC	SB County Special District: MFPD 2025	0.00	300.00
			Total Memberships	0.00	300.00
<b>Line Item Account 7450 -- Office Expense</b>					
12/02/2024	CLM - 0812055	THE UPS STORE	Shipping charges, September 2024	0.00	30.05
12/06/2024	CLM - 0813133	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	126.76
12/06/2024	CLM - 0813142	STAPLES BUSINESS ADVANTAGE	Office supplies	0.00	343.79
12/23/2024	CLM - 0815682	THE UPS STORE	Shipping Charge for return. November 2024	0.00	13.73
12/26/2024	CLM - 0816305	Shift Calendars	Shift calendars for 2025	0.00	717.89
12/27/2024	CLM - 0816315	STAPLES BUSINESS ADVANTAGE	Office supplies	0.00	274.19
12/31/2024	JE - 0276665		Office supplies: power cords, LA Times, ergo pads	0.00	183.91
			Total Office Expense	0.00	1,690.32
<b>Line Item Account 7456 -- IT Hardware Purchase &lt; \$5K</b>					
12/06/2024	CLM - 0813167	VERIZON WIRELESS	Replacement iPad for B. Wrenn	0.00	1,035.36
12/17/2024	CLM - 0814624	AARON BRINER	A. Briner Reimb: Prevention TVs (2) - budgeted	0.00	1,085.16
12/17/2024	CLM - 0814625	Alex Broumand	A. Broumand Reimb: Prevention PC monitors (2)	0.00	936.62
12/27/2024	CLM - 0816323	VERIZON WIRELESS	iPad & iPhone, S. Davis	0.00	1,587.42
			Total IT Hardware Purchase < \$5K	0.00	4,644.56

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 7460 -- Professional &amp; Special Service</b>					
12/02/2024	CLM - 0811986	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB 68 reports (4)	0.00	1,400.00
12/02/2024	MIC - 0203336	COLLINGS & ASSOCIATES LLC	Fire alarm system plans review	0.00	714.00
12/06/2024	CLM - 0813116	CIVIC SOL ACCOUNTING	Accounts payable services, November	0.00	1,384.08
12/06/2024	CLM - 0813169	ZWORLD GIS	Mapping services, December	0.00	1,700.00
12/06/2024	MIC - 0203654	EASTMAN CO	Fire alarms monitoring, initial system install	0.00	990.00
12/06/2024	MIC - 0203654	EASTMAN CO	Station fire alarms monitoring, quarterly	0.00	450.00
12/11/2024	CLM - 0811992	COTTAGE CLINICAL NETWORK LLC	Flu shot, 1 employee	0.00	15.00
12/16/2024	CLM - 0814631	GOVINVEST INC	Labor costing software, annual fee	0.00	5,623.80
12/16/2024	CLM - 0814638	TEAM SOLUTIONS GROUP	IT support, December 2024	0.00	5,100.00
12/17/2024	CLM - 0814632	ANGEL L ISCOVICH	Medical Services Director, July-Dec 2024	0.00	4,250.00
12/17/2024	CLM - 0814633	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)	0.00	1,200.00
12/18/2024	CLM - 0815273	PRICE POSTEL & PARMA	Legal services, November 2024	0.00	4,407.00
12/26/2024	CLM - 0816307	SINTRA GROUP	Background investigations for new hire	0.00	1,572.00
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, November 2024	0.00	1,313.50
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, November 2024	0.00	2,238.50
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, November 2024	0.00	129.50
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Station miscellaneous projects, November 2024	0.00	1,369.00
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Station miscellaneous projects, October 2024	0.00	2,016.50
12/27/2024	MIC - 0204548	LIEBERT CASSIDY WHITMORE	Labor attorney fees, November	0.00	4,395.00
Total Professional & Special Service				0.00	40,267.88
<b>Line Item Account 7507 -- ADP Payroll Fees</b>					
12/13/2024	EFC - 0041038	ADP INC	ADP Payroll service, November 2024	0.00	1,046.95
Total ADP Payroll Fees				0.00	1,046.95

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 7510 -- Contractual Services</b>					
12/01/2024	JE - 0275658		Mitchell1 vehicle diagnostic software, annual fee	0.00	1,908.00
12/06/2024	CLM - 0813146	VECTOR SOLUTIONS	Crew scheduling software, annual fee	0.00	4,379.20
12/16/2024	CLM - 0814638	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
12/31/2024	JE - 0276665		Bluebeam program for Prevention plans edits	0.00	330.00
12/31/2024	JE - 0276665		Canva design app, annual fee	0.00	119.99
12/31/2024	JE - 0276665		Zoom, fax, Mailchimp, other - monthly fees	0.00	411.33
			Total Contractual Services	0.00	8,710.72
<b>Line Item Account 7530 -- Publications &amp; Legal Notices</b>					
12/31/2024	JE - 0276665		Recruitment post for Admin Asst - CalOpps	0.00	598.82
			Total Publications & Legal Notices	0.00	598.82
<b>Line Item Account 7540 -- Rents/Leases-Equipment</b>					
12/02/2024	CLM - 0811989	COASTAL COPY	Office supplies: toner for copier	0.00	148.32
12/02/2024	CLM - 0812073	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, November 2024	0.00	179.44
12/09/2024	CLM - 0813104	COASTAL COPY	Contract base rate 11/30/24-2/27/25	0.00	404.94
12/09/2024	CLM - 0813104	COASTAL COPY	Contract overage 8/31/24-11/29/24	0.00	195.22
12/16/2024	CLM - 0814647	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, December 2024	0.00	179.44
			Total Rents/Leases-Equipment	0.00	1,107.36
<b>Line Item Account 7630 -- Small Tools &amp; Instruments</b>					
12/31/2024	JE - 0276665		Small tools for stations: sockets, wrenches, other	0.00	2,014.73
			Total Small Tools & Instruments	0.00	2,014.73
<b>Line Item Account 7650 -- Special Departmental Expense</b>					
12/11/2024	CLM - 0813881	ENTENMANN ROVIN CO	Badges: 4 Promotions	0.00	672.67
12/23/2024	CLM - 0815956	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 9/23/24 statement	0.00	22,806.23
12/26/2024	CLM - 0816267	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 10/22/24 statement	0.00	27,245.58



# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2024	CLM - 0816500	SPARK CREATIVE EVENTS	Raising Our Light, rental balance	0.00	1,905.50
12/31/2024	JE - 0276665		Reverse CalCard - full payment for 9/23/24 stmt	0.00	-22,806.23
Total Special Departmental Expense				0.00	29,823.75

### Line Item Account 7671 -- Special Projects

12/31/2024	JE - 0276665		Public Ed supplies for school visits	0.00	1,935.18
Total Special Projects				0.00	1,935.18

### Line Item Account 7730 -- Transportation and Travel

12/11/2024	JE - 0275241		Reverse accrual: SB Chiefs Retreat, SBC	0.00	6,500.00
12/11/2024	JE - 0275241		Reverse accrual: SB Chiefs Retreat, SMR	0.00	2,500.00
12/31/2024	JE - 0276665		A. Nahas: Coffee Pot Fire asgmt lodging	0.00	188.00
12/31/2024	JE - 0276665		B. Bennewate: Willamette Fire lodging (15 nts)	0.00	2,266.32
12/31/2024	JE - 0276665		B. Bennewate: Willamette Fire rental car	0.00	1,899.96
12/31/2024	JE - 0276665		Business mtg: 9/11 Ceremony bkft snacks	0.00	129.38
12/31/2024	JE - 0276665		Business mtg: D. Neels +4 re: Financial audit	0.00	159.61
12/31/2024	JE - 0276665		Business mtg: D. Neels and BOS Williams	0.00	44.40
12/31/2024	JE - 0276665		Business mtg: Western Australia PIO meeting	0.00	135.78
12/31/2024	JE - 0276665		D. Neels: Personal charge (reimbursed to Dept)	0.00	130.81
12/31/2024	JE - 0276665		E691/E692 crew: Coffee Pot Fire travel expenses	0.00	358.00
12/31/2024	JE - 0276665		Lunch for Admin Asst interview panel (4) - 2 days	0.00	166.87
12/31/2024	JE - 0276665		M. Juarez: Coffee Pot Fire asgmt lodging	0.00	3,347.03
12/31/2024	JE - 0276665		N. Elmquist: Coffee Pot Fire asgmt lodging	0.00	448.94
12/31/2024	TRC - 0065567	ARACELI GIL NAHAS	A. Nahas Reimb: Coffe Pot Fire Assignment	0.00	112.00
Total Transportation and Travel				0.00	18,387.10

### Line Item Account 7731 -- Gasoline-Oil-Fuel

12/10/2024	CLM - 0813207	McCormix Corporation	Diesel fuel, 11/21/24	0.00	2,563.97
12/11/2024	CLM - 0813842	FUEL SMART	Gasoline charges, MONTH	0.00	718.19
12/11/2024	JE - 0275241		Reverse accrual: MWD Diesel fuel reimbursement	0.00	2,082.00
12/27/2024	CLM - 0816322	McCormix Corporation	Diesel fuel, 12/16/24	0.00	1,864.96

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2024	JE - 0276665		Gasoline charges (CalCard)	0.00	3,150.87
			Total Gasoline-Oil-Fuel	0.00	10,379.99
<b>Line Item Account 7732 -- Training</b>					
12/02/2024	CLM - 0812028	HELPING HAND HEALTH EDUCATION LLC	BLS recertification cards (6 EEs)	0.00	66.00
12/06/2024	CLM - 0813132	HELPING HAND HEALTH EDUCATION LLC	BLS recertification cards, J. Gamm	0.00	11.00
12/11/2024	TRC - 0065356	LUCAS GRANT	L. Grant: Firefighters of Character, 11/17-11/20	0.00	1,923.01
12/31/2024	JE - 0276665		A. Briner: ICS-400 Training	0.00	300.00
12/31/2024	TRC - 0065624	TREVOR OAKLEY	Trevor Oakley Reimb: S-290 12/4-12/6	0.00	57.00
12/31/2024	TRC - 0065625	ETHAN REEVES	Ethan Reeves Reimb: S-290 12/4-12-6	0.00	170.90
			Total Training	0.00	2,527.91
<b>Line Item Account 7760 -- Utilities</b>					
12/13/2024	MIC - 0203862	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	478.84
12/13/2024	MIC - 0203862	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	443.56
12/13/2024	MIC - 0203955	THE GAS COMPANY	Gas service, Sta. 91 - MM/DD/YY (End of cycle)	0.00	168.12
12/13/2024	MIC - 0203955	THE GAS COMPANY	Gas service, Sta. 92 - MM/DD/YY (End of cycle)	0.00	228.00
12/18/2024	CLM - 0814967	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	2,879.86
			Total Utilities	0.00	4,198.38
<b>Line Item Account 8300 -- Equipment</b>					
12/02/2024	CLM - 0812046	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural svcs, 9/27/24-11/1/24	0.00	1,235.00
12/16/2024	CLM - 0814623	5 BAR ENGINEERING LLC	Comm: Microwv simulcast consultant, Sept-Nov 2024	0.00	12,373.95
12/26/2024	MIC - 0204382	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, November 2024	0.00	888.00
12/31/2024	JE - 0276665		Comm: SB County plan review for LMR	0.00	779.31
			Total Equipment	0.00	15,276.26
			Total Montecito Fire Protection Dist	0.00	3,840,052.44

# Cost Transactions

From 12/1/2024 to 12/31/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 7460 -- Professional &amp; Special Service</b>					
12/18/2024	CLM - 0815273	PRICE POSTEL & PARMA	Joint FS: Legal services, November 2024	0.00	390.00
			Total Professional & Special Service	0.00	390.00
			Total Montecito Fire Land & Building	0.00	390.00

# Financial Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual	12/31/2024 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	11,055,296.34	11,997,034.78	12,626,306.74
3011 -- Property Tax-Unitary	0.48	107.53	1.70
3015 -- PT PY Corr/Escapes Secured	53,763.23	23,980.04	38,538.25
3020 -- Property Tax-Current Unsecd	692,445.04	791,862.55	818,057.14
3023 -- PT PY Corr/Escapes Unsecured	3,977.57	21,486.90	13,375.88
3040 -- Property Tax-Prior Secured	-532.73	-3,797.04	1,817.85
3050 -- Property Tax-Prior Unsecured	8,899.23	20,638.55	9,986.53
3054 -- Supplemental Pty Tax-Current	121,309.85	123,628.71	66,906.27
3056 -- Supplemental Pty Tax-Prior	8,286.79	3,479.48	418.06
Taxes	11,943,445.80	12,978,421.50	13,575,408.42
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	226.69	1,532.29	1,822.97
Fines, Forfeitures, and Penalties	226.69	1,532.29	1,822.97
<b>Use of Money and Property</b>			
3380 -- Interest Income	29,376.13	114,001.05	144,514.78
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	29,376.13	114,001.05	144,514.78
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	53,832.48	87,625.01	-230,201.00
4220 -- Homeowners Property Tax Relief	38,670.00	37,903.03	38,069.93
4310 -- State Grant	-0.05	-0.36	0.00
Intergovernmental Revenue-State	92,502.43	125,527.68	-192,131.07
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	330,658.96	514,603.72	298,744.23

# Financial Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual	12/31/2024 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	0.00	-507,366.00
Intergovernmental Revenue-Federal	330,658.96	514,603.72	-208,621.77
<b>Charges for Services</b>			
5105 -- Reimb for District Services	109,505.27	83,729.26	0.00
Charges for Services	109,505.27	83,729.26	0.00
<b>Miscellaneous Revenue</b>			
5768 -- Safety Member Reimbursement	13,017.71	0.00	18,165.63
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	94,797.21	0.00
5895 -- Other-Donations	0.00	61,000.00	0.00
5909 -- Other Miscellaneous Revenue	1,295.54	18,392.22	-2,300.00
Miscellaneous Revenue	14,313.25	174,189.43	15,865.63
Revenues	12,520,028.53	13,992,004.93	13,336,858.96
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	6,601,827.20	4,776,774.64	5,300,301.73
6300 -- Overtime	0.00	933,972.76	966,372.93
6301 -- Overtime - Reimbursable	0.00	747,042.00	1,332,044.90
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00
6400 -- Retirement Contribution	1,704,280.65	972,921.03	1,663,328.62
6450 -- Supp Retirement Contribution	0.00	0.00	1,750,000.00
6475 -- Retiree Medical OPEB	0.00	0.00	250,000.00
6550 -- FICA/Medicare	95,752.92	94,387.57	110,092.83
6600 -- Health Insurance Contrib	1,116,292.10	1,187,017.79	1,308,891.60
6700 -- Unemployment Ins Contribution	153.60	173.84	246.40
6900 -- Workers Compensation	698,333.90	545,943.92	496,534.52

# Financial Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual	12/31/2024 Year-To-Date Actual
Salaries and Employee Benefits	10,216,640.37	9,258,233.55	13,177,813.53
<b>Services and Supplies</b>			
7030 -- Clothing and Personal	17,524.53	29,445.61	3,192.20
7050 -- Communications	55,919.11	71,889.39	56,235.87
7060 -- Food	774.55	7,001.28	1,904.41
7070 -- Household Supplies	13,541.80	16,091.85	18,598.31
7090 -- Insurance	97,377.00	108,929.00	150,895.00
7120 -- Equipment Maintenance	15,807.51	14,766.21	22,636.74
7200 -- Structure & Ground Maintenance	33,426.42	192,548.93	27,871.79
7205 -- Fire Defense Zone	138,107.76	131,821.39	226,654.72
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	4,723.25	19,765.24	19,916.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,911.73	48,095.14	3,182.92
7363 -- Equipment Maintenance	55,605.54	61,123.43	46,419.33
7400 -- Medical, Dental and Lab	20,030.98	70,959.74	35,467.84
7430 -- Memberships	11,171.00	11,680.00	12,053.00
7450 -- Office Expense	5,176.56	14,152.26	4,292.67
7456 -- IT Hardware Purchase < \$5K	1,442.08	8,329.22	16,562.64
7460 -- Professional & Special Service	158,581.72	236,569.19	170,684.38
7507 -- ADP Payroll Fees	5,013.66	5,039.49	5,776.79
7510 -- Contractual Services	103,725.24	118,956.03	90,446.92
7530 -- Publications & Legal Notices	2,800.62	380.00	1,489.82
7540 -- Rents/Leases-Equipment	2,554.61	2,231.45	2,608.72
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,449.62	5,051.52	5,169.12
7630 -- Small Tools & Instruments	2,005.01	1,499.54	2,208.35

# Financial Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual	12/31/2024 Year-To-Date Actual
7650 -- Special Departmental Expense	28,396.80	20,350.64	51,077.02
7671 -- Special Projects	10,321.45	5,877.60	6,461.20
7730 -- Transportation and Travel	29,144.92	29,714.01	38,431.34
7731 -- Gasoline-Oil-Fuel	27,727.92	31,637.03	32,032.75
7732 -- Training	18,648.61	27,911.83	25,430.08
7760 -- Utilities	39,804.22	43,771.67	43,800.97
Services and Supplies	909,714.22	1,335,588.69	1,121,500.90
<b>Other Charges</b>			
7830 -- Interest Expense	62,177.76	52,259.00	42,166.67
Other Charges	62,177.76	52,259.00	42,166.67
<b>Capital Assets</b>			
8200 -- Structures&Struct Improvements	1,050.00	11,580.00	0.00
8300 -- Equipment	26,769.11	412,544.16	36,736.16
Capital Assets	27,819.11	424,124.16	36,736.16
Expenditures	11,216,351.46	11,070,205.40	14,378,217.26
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
<b>Changes to Fund Balances</b>			
<b>Decrease to Residual Fund Balance</b>			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00

# Financial Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual	12/31/2024 Year-To-Date Actual
<b>Increase to Residual Fund Balance</b>			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	1,303,677.07	2,921,799.53	-1,041,358.30
Net Financial Impact	1,303,677.07	2,921,799.53	-1,041,358.30



# Expenditure Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	879,231.33	1,015,137.10	685,917.04	830,038.30	995,799.76	894,178.20
6300 -- Overtime	315,355.21	879,098.65	296,928.87	320,766.52	448,240.43	-1,294,016.75
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	0.00	1,332,044.90
6400 -- Retirement Contribution	662,123.63	172,698.02	171,792.37	88,330.44	161,939.62	406,444.54
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	1,750,000.00
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	250,000.00
6550 -- FICA/Medicare	20,743.80	19,902.26	19,869.34	16,882.87	16,381.86	16,312.70
6600 -- Health Insurance Contrib	217,197.85	217,447.30	216,548.85	216,375.96	197,947.09	243,374.55
6700 -- Unemployment Ins Contribution	16.80	26.88	23.52	20.16	128.80	30.24
6900 -- Workers Compensation	496,534.52	0.00	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	2,591,203.14	2,304,310.21	1,391,079.99	1,472,414.25	1,820,437.56	3,598,368.38
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	0.00	493.72	400.75	204.90	299.98	1,792.85
7050 -- Communications	8,385.44	8,877.21	6,078.25	9,474.52	12,400.50	11,019.95
7060 -- Food	328.37	0.00	215.22	0.00	0.00	1,360.82
7070 -- Household Supplies	1,286.74	4,211.08	1,947.29	5,303.38	3,133.19	2,716.63
7090 -- Insurance	150,895.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	2,856.93	3,226.15	0.00	10,476.12	4,923.88	1,153.66
7200 -- Structure & Ground Maintenance	393.00	9,974.69	2,292.76	4,126.05	7,504.00	3,581.29
7205 -- Fire Defense Zone	35,060.09	24,397.23	2,408.45	41,010.00	56,396.26	67,382.69
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	16,776.00	0.00	0.00	3,140.00
7325 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	253.72	2,929.20	0.00	0.00	0.00
7363 -- Equipment Maintenance	6,950.38	5,868.50	3,190.74	830.00	26,484.96	3,094.75
7400 -- Medical, Dental and Lab	2,114.72	2,203.60	4,518.78	1,375.05	21,724.18	3,531.51

# Expenditure Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual
7430 -- Memberships	400.00	0.00	1,258.00	0.00	10,095.00	300.00
7450 -- Office Expense	186.13	441.27	1,574.76	126.48	273.71	1,690.32
7456 -- IT Hardware Purchase < \$5K	3,542.53	0.00	0.00	8,375.55	0.00	4,644.56
7460 -- Professional & Special Service	15,735.00	25,926.00	41,000.50	22,877.50	24,877.50	40,267.88
7507 -- ADP Payroll Fees	1,027.24	880.95	1,043.75	896.95	880.95	1,046.95
7510 -- Contractual Services	20,043.31	9,162.20	31,843.62	14,725.00	5,962.07	8,710.72
7530 -- Publications & Legal Notices	340.00	0.00	294.00	0.00	257.00	598.82
7540 -- Rents/Leases-Equipment	179.44	917.70	179.44	224.78	0.00	1,107.36
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,584.56	0.00	0.00	2,584.56	0.00	0.00
7630 -- Small Tools & Instruments	193.62	0.00	0.00	0.00	0.00	2,014.73
7650 -- Special Departmental Expense	1,710.83	0.00	0.00	17,501.00	2,041.44	29,823.75
7671 -- Special Projects	0.00	3,208.74	387.90	0.00	929.38	1,935.18
7730 -- Transportation and Travel	2,370.57	-1,723.96	14,428.35	189.00	4,780.28	18,387.10
7731 -- Gasoline-Oil-Fuel	2,762.40	345.60	7,181.72	793.39	10,569.65	10,379.99
7732 -- Training	1,369.46	3,000.00	7,647.64	1,171.00	9,714.07	2,527.91
7760 -- Utilities	5,358.51	5,460.86	1,214.27	9,387.04	18,181.91	4,198.38
<b>Total Services and Supplies</b>	<b>266,074.27</b>	<b>107,125.26</b>	<b>148,811.39</b>	<b>151,652.27</b>	<b>221,429.91</b>	<b>226,407.80</b>
<b>Other Charges</b>						
7830 -- Interest Expense	42,166.67	0.00	0.00	0.00	0.00	0.00
<b>Total Other Charges</b>	<b>42,166.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Assets</b>						
8200 -- Structures&Struct Improvements	0.00	0.00	0.00	0.00	0.00	0.00
8300 -- Equipment	0.00	1,000.00	1,392.50	15,345.90	3,721.50	15,276.26
<b>Total Capital Assets</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,392.50</b>	<b>15,345.90</b>	<b>3,721.50</b>	<b>15,276.26</b>
<b>Total Expenditures</b>	<b>2,899,444.08</b>	<b>2,412,435.47</b>	<b>1,541,283.88</b>	<b>1,639,412.42</b>	<b>2,045,588.97</b>	<b>3,840,052.44</b>

# Expenditure Trend

As of: 12/31/2024  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual
<b>Other Financing Sources &amp; Uses</b>						
<b>Other Financing Uses</b>						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,899,444.08	2,412,435.47	1,541,283.88	1,639,412.42	2,045,588.97	3,840,052.44
Total Report	2,899,444.08	2,412,435.47	1,541,283.88	1,639,412.42	2,045,588.97	3,840,052.44

**Montecito Fire Department  
Mutual Aid Billing Detail FY 2024-25**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Billing	Date Received	Amount Received
Bridge, CA-ANF-243334	09/16-09/27/24			USFS	31,786.06		
Coffee Pot, CA-KNP-000088	08/30-09/16/24	I-20240120-MTO	12/26/24	USFS	198,101.62		
Coffee Pot, CA-KNP-000088 (MJ)	08/30-09/12/24	I-20240163-MTO	12/26/24	USFS	64,571.87		
Coffee Pot, CA-KNP-000088 (T6)	08/24-09/14/24	I-20240202-MTO	11/12/24	USFS	438,148.84		
Eaton, CA-LAC-009087					TBD		
Franklin, CA-LAC-434928					TBD		
Grapefruit Complex, AK-UYD,000900	07/01-07/08/24	I-20240014-MTO	12/18/24	USFS	37,703.91		
Mill, CA-PNF-000832	07/23-07/26/24	F-20240486-MTO	11/18/24	USFS	42,539.84		
Mountain, CA-VNC-094825					TBD		
OSC BDF Support 2024, CA-BDF-000004	07/07-07/09/24	F-20240461-MTO	09/13/24	USFS	24,830.46		
Palisades, CA-LFD-000738					TBD		
Park, CA-BTU-013761	07/26-08/14/204	U-20241461-MTO	Rej 12/27/24	CalOES	304,008.02		
Pioneer, WA-SES-000173	07/30-08/18/2024	F-20241065-MTO	10/10/24	USFS	184,944.27		
Pioneer, WA-SES-000173 (SC)	07/30-08/18/2024	F-20241487-MTO	01/03/25	USFS	94,798.70		
Pioneer, WA-SES-000173 (SD)	07/30-08/18/2024	F-20241693-MTO	12/26/24	USFS	54,239.23		
Shelly, CA-KNF-005159	07/04-07/20/24	F-20240611-MTO	09/16/24	USFS	47,688.27		
Tiger Creek, OR-UMF-000830 (SD)	10/07-10/19/24	F-20242041-MTO	01/16/25	USFS	54,239.23		
Tiger Creek, OR-UMF-000830	10/02-10/16/24	F-20241918-MTO	Rej 1/15/24	USFS	188,878.82		
Thompson, CA-BTU-012090	07/02-07/07/24	U-20240432-MTO	08/16/24	CalOES	67,687.67		
Vista, CA-BDF-009908	07/09-07/22/24	F-20240044-MTO	08/20/24	USFS	245,259.43	11/18/24	<b>245,259.43</b>
Willamette Complex, OR-WIF-240264	08/05-08/23/24	F-20241144-MTO	10/16/24	USFS	53,484.83	12/04/24	<b>53,484.83</b>
2024 ONC Support, CA-ONCC-000002	07/27-08/01/24	F-20240416-MTO	12/18/24	USFS	23,947.03		
					<b>\$ 2,156,858.10</b>		<b>\$ 298,744.26</b>

# Attachment B



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

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	10.20%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	6.12%
February 2024	13,554,939.75	-	102,257.78	5,014.57	13,652,182.96	0.72%	9.03%
March 2024	13,652,182.96	-	233,921.73	5,036.05	13,881,068.64	1.68%	9.16%
April 2024	13,881,068.64	-	(376,667.21)	5,087.78	13,499,313.65	-2.75%	5.59%
May 2024	13,499,313.65	-	342,013.54	5,002.35	13,836,324.84	2.50%	8.89%
June 2024	13,836,324.84	-	163,373.14	5,089.30	13,994,608.68	1.14%	8.26%
July 2024	13,994,608.68	-	314,584.56	5,123.61	14,304,069.63	2.21%	9.42%
August 2024	14,304,069.63	-	231,104.07	5,197.00	14,529,976.70	1.58%	12.80%
September 2024	14,529,976.70	-	201,999.99	5,251.96	14,726,724.73	1.35%	17.79%
October 2024	14,726,724.73	-	(307,334.38)	5,304.04	14,414,086.31	-2.12%	16.41%
November 2024	14,414,086.31	-	319,959.20	5,240.60	14,728,804.91	2.18%	12.81%
<b>Total</b>		-	<b>1,798,727.41</b>	<b>61,234.13</b>			

Total Contributions to the Plan = \$ 8,376,000

Total OPEB Liability at 6/30/2022 = \$ 15,584,413

PARS OPEB balance at 6/30/2022 = 12,373,446

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

Funded status = **79.4%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	10.19%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	6.11%
February 2024	6,453,293.81	-	48,673.46	2,387.37	6,499,579.90	0.72%	9.02%
March 2024	6,499,579.90	-	111,362.52	2,397.59	6,608,544.83	1.68%	9.16%
April 2024	6,608,544.83	-	(179,319.72)	2,422.22	6,426,802.89	-2.75%	5.58%
May 2024	6,426,802.89	-	162,826.27	2,381.53	6,587,247.63	2.50%	8.89%
June 2024	6,587,247.63	-	77,777.04	2,422.98	6,662,601.69	1.14%	8.25%
July 2024	6,662,601.69	-	149,781.18	2,439.40	6,809,943.47	2.21%	9.42%
August 2024	6,809,943.47	-	110,036.81	2,474.32	6,917,505.96	1.58%	12.79%
September 2024	6,917,505.96	-	96,146.26	2,500.50	7,011,151.72	1.35%	17.78%
October 2024	7,011,151.72	-	(146,342.42)	2,525.22	6,862,284.08	-2.12%	16.40%
November 2024	6,862,284.08	-	152,314.73	2,494.90	7,012,103.91	2.18%	12.81%
<b>Total</b>		-	<b>856,068.69</b>	<b>29,152.61</b>			

Total Contributions to the Plan = \$ 5,600,000

Total Accrued Pension Liability at 6/30/2023 = \$ 134,595,098

CalPERS total assets at 6/30/2023 = 110,912,493

Net Pension Liability at 6/30/2023 = \$ **23,682,605**

\*Funded status = **82.4%**

\*The PARS pension trust balance at 6/30/23 was \$6,148,326. When combined with CalPERS assets, total assets equal \$117,060,819, or a pension funded status of 87.0%.



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

Account Report for the Period  
 11/1/2024 to 11/30/2024

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

**Account Summary**

Source	Balance as of 11/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 11/30/2024
OPEB	\$14,414,086.31	\$0.00	\$319,959.20	\$5,240.60	\$0.00	\$0.00	\$14,728,804.91
PENSION	\$6,862,284.08	\$0.00	\$152,314.73	\$2,494.90	\$0.00	\$0.00	\$7,012,103.91
<b>Totals</b>	<b>\$21,276,370.39</b>	<b>\$0.00</b>	<b>\$472,273.93</b>	<b>\$7,735.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,740,908.82</b>

**Investment Selection**

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

**Investment Objective**

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

**Investment Return**

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.22%	1.47%	13.87%	1.92%	4.33%	5.32%	1/19/2010
PENSION	2.22%	1.47%	13.87%	1.92%	4.37%	-	6/29/2017

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

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

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



# Agenda

## Item #7








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**STAFF REPORT**


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**To:** Montecito Fire Protection District Finance Committee  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** January 27, 2025  
**Topic:** Proposed Budget Amendment for Fiscal Year 2024-25

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**Summary**


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The proposed budget amendment is presented to the Board in order to reflect anticipated changes in revenues and expenditures to the General Fund and Capital Reserves Funds for fiscal year 2024-25.

For the General Fund, the proposed amendment would increase revenues by \$650,000 increase expenditures by \$1,275,000, and decrease the unassigned fund balance by the net amount of \$625,000. For the Capital Reserves Fund, the proposed amendment would increase expenditures by \$228,000. There are no proposed changes to Fund 3653.

**Discussion**


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The following table provides an overview of the proposed changes to the General Fund:

	ADOPTED BUDGET	PROPOSED ADJUSTMENT	AMENDED BUDGET
Property taxes	24,905,000	-0-	<b>24,905,000</b>
Other revenue	<u>2,692,000</u>	<u>650,000</u>	<b><u>3,342,000</u></b>
<b>Total Revenue</b>	<b>27,597,000</b>	<b>650,000</b>	<b>28,247,000</b>
Salaries and benefits	22,548,000	950,000	<b>23,498,000</b>
Services and supplies	2,887,000	-0-	<b>2,887,000</b>
Other charges	85,000	-0-	<b>85,000</b>
Capital assets	1,356,000	325,000	<b>1,681,000</b>
Transfers/LT debt payments	<u>1,544,000</u>	<u>-0-</u>	<b><u>1,544,000</u></b>
<b>Total Expenses</b>	<b><u>28,420,000</u></b>	<b><u>1,275,000</u></b>	<b><u>29,695,000</u></b>
<b>Use/(add) of carryover funds<sup>1</sup></b>	<b><u>823,000</u></b>	<b><u>625,000</u></b>	<b><u>1,448,000</u></b>
<b>Net financial impact</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>Total fund balance</b>	<b>12,279,027</b>	<b>-625,000</b>	<b>11,654,027</b>

A detailed explanation of the proposed changes is provided as an attachment, along with the draft resolution and the proposed amended budget financials.

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

## **Conclusion**

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The Finance Committee recommends that the Board approve Resolution 2025-02 as presented.

## **Attachments**

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1. Proposed Budget Amendment Detail
2. Resolution 2025-02, Amending the Final Budget for FY 2024-25
3. Proposed Amended Budget Financials for All Funds

## **Strategic Plan Reference**

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Strategic Plan Goal #8: Ensure Financial Accountability & Transparency

**RESOLUTION NO. 2025-02**

**RESOLUTION OF THE GOVERNING BOARD  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2024-25**

WHEREAS, a final budget for the District for Fiscal Year 2024-25 was adopted by the Board on September 23, 2024; and

WHEREAS, the District has received unanticipated revenues from reimbursements for mutual aid fire assignments and other revenue in the current fiscal year; and

WHEREAS, the following account needs to be adjusted to accommodate overtime and other expenses:

<u>Fund 3650 – General Fund</u>	
Overtime - Reimbursable (6301)	\$ 450,000
Supplemental Retirement (6450)	150,000
Retiree Medical OPEB (6475)	350,000
Capital Assets	<u>325,000</u>
	\$ 1,275,000

<u>Fund 3652 – Capital Reserves</u>	
Capital Assets	<u>228,000</u>
	\$ 228,000

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District hereby resolves as follows:

That the following revised budget be adopted for the Fiscal Year 2024-25:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 23,498,000
Services & Supplies	2,887,000
Other Charges	85,000
Capital Assets	1,681,000
Other Financing Uses	<u>1,544,000</u>
	\$ 26,695,000

<u>Fund 3652 – Capital Reserves</u>	
Capital Assets	<u>\$ 1,455,240</u>
	\$ 1,455,240

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District  
this 27<sup>th</sup> day of January, 2025 by the following vote:

AYES:  
NAYS:  
ABSTAIN:  
ABSENT:

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President of the Board of Directors  
Montecito Fire Protection District

ATTEST:

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Secretary of the Board of Directors  
Montecito Fire Protection District

**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2024-25**

**FUND 3650 - GENERAL FUND**

	<u>Adopted</u>	<u>Proposed</u>	<u>Amended</u>
	<u>Budget</u>	<u>Adjustment</u>	<u>Budget</u>
<b>REVENUES</b>			
<b>Property Taxes</b>			
3010 Property Tax - Secured	\$ 23,145,000	\$ -	\$ 23,145,000
3011 Property Tax - Unitary	226,000	-	226,000
3015 Property Tax - Escapes Secured	50,000	-	50,000
3020 Property Tax - Unsecured	851,000	-	851,000
3023 Property Tax - PY Corrections/Escapes	14,000	-	14,000
3050 Property Tax - Prior Unsecured	28,000	-	28,000
3054 Supplemental Property Tax - Current	<u>591,000</u>	<u>-</u>	<u>591,000</u>
<b>Total Taxes Revenue</b>	24,905,000	-	24,905,000
<b>Fines, Forfeitures, and Penalties</b>			
3057 Property Tax 506 Interest/480 Penalties	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Use of Money and Property</b>	-	-	-
<b>Use of Money and Property</b>			
3380 Interest Income	319,000	-	319,000
3409 Rental Property Income	<u>69,000</u>	<u>-</u>	<u>69,000</u>
<b>Total Use of Money and Property</b>	388,000	-	388,000
<b>Intergovernmental Revenue - State</b>			
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	-	1,000,000
4220 Homeowners Property Tax Relief	<u>77,000</u>	<u>-</u>	<u>77,000</u>
<b>Total Intergovernmental Revenue - State</b>	1,077,000	-	1,077,000
<b>Intergovernmental Revenue - Federal</b>			
4476 Federal Emergency Assistance (Fire Asgmts)	<u>1,000,000</u>	<u>600,000</u>	<u>1,600,000</u>
<b>Total Intergovernmental Revenue - Federal</b>	1,000,000	600,000	1,600,000
<b>Charges for Services</b>			
5105 Reimbursement for District Services	<u>179,000</u>	<u>-</u>	<u>179,000</u>
<b>Total Charges for Services</b>	179,000	-	179,000
<b>Miscellaneous Revenue</b>			
5768 Safety Member Reimbursement	35,000	50,000	85,000
5909 Other - Miscellaneous Revenue	<u>13,000</u>	<u>-</u>	<u>13,000</u>
<b>Total Miscellaneous Revenue</b>	48,000	50,000	98,000
<b>TOTAL REVENUES</b>	<u><u>27,597,000</u></u>	<u><u>650,000</u></u>	<u><u>28,247,000</u></u>

**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2024-25**

**FUND 3650 - GENERAL FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>EXPENDITURES</b>			
<b>Salaries &amp; Employee Benefits</b>			
6100 Regular Salaries	\$ 10,923,000	\$ -	\$ 10,923,000
6300 Overtime	1,900,000	-	1,900,000
6301 Overtime - Fire Reimbursable	1,500,000	450,000	1,950,000
6400 Retirement Contributions	2,753,000	-	2,753,000
6450 Supp Retirement Contribution (UAL)	2,000,000	150,000	2,150,000
6475 Retiree Medical OPEB	-	350,000	350,000
6550 FICA/Medicare	208,000	-	208,000
6600 Insurance Contributions	2,708,000	-	2,708,000
6700 Unemployment Insurance	6,000	-	6,000
6900 Workers Compensation Insurance	550,000	-	550,000
<b>Total Salaries &amp; Employee Benefits</b>	<b>22,548,000</b>	<b>950,000</b>	<b>23,498,000</b>
<b>Services &amp; Supplies</b>			
7030 Clothing and PPE	90,000	-	90,000
7050 Communications	115,000	-	115,000
7060 Food	4,500	-	4,500
7070 Household Supplies	44,000	-	44,000
7090 Insurance: Liability/Auto/Prop.	151,000	-	151,000
7120 Equipment Maintenance (Operations)	105,000	-	105,000
7200 Structure and Grounds Maintenance	104,000	-	104,000
7205 Fire Defense Zone (Hazard Mitigation)	495,000	-	495,000
7322 Consulting and Management Fees	2,500	-	2,500
7325 Other Professional Services (RFCC)	90,000	-	90,000
7324 Audit and Accounting Fees	45,000	-	45,000
7348 Instruments & Equipment	31,000	-	31,000
7363 Equipment Maintenance (Vehicles)	155,500	-	155,500
7400 Medical & First Aid Supplies	47,000	-	47,000
7430 Memberships	16,000	-	16,000
7450 Office Expense	20,000	-	20,000
7456 IT Hardware < \$5,000	32,000	-	32,000
7460 Professional and Special Services	498,500	-	498,500
7507 ADP Payroll Fees	15,000	-	15,000
7510 Contractual Services	171,500	-	171,500
7530 Publications & Legal Notices	6,000	-	6,000
7540 Rents & Leases - Equipment	5,500	-	5,500
7546 Administrative Tax Expense	210,000	-	210,000
7580 Rents & Leases - Structure (Gibraltar)	12,500	-	12,500



**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2024-25**

**FUND 3650 - GENERAL FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
7630 Small Tools & Instruments	19,000	-	19,000
7650 Special District Expense	55,000	-	55,000
7671 Special Projects	17,500	-	17,500
7730 Transportation and Travel	65,000	-	65,000
7731 Gasoline/Oil/Fuel	90,000	-	90,000
7732 Training	99,000	-	99,000
7760 Utilities	75,000	-	75,000
<b>Total Services &amp; Supplies</b>	<u>2,887,000</u>	-	<u>2,887,000</u>
<b>Other Charges</b>			
7830 Interest Expense (POB)	85,000	-	85,000
<b>Total Other Charges</b>	<u>85,000</u>	-	<u>85,000</u>
<b>Capital Assets</b>			
8200 Structures & Improvements	250,000	325,000	575,000
8300 Equipment	1,106,000	-	1,106,000
<b>Total Capital Assets</b>	<u>1,356,000</u>	<u>325,000</u>	<u>1,681,000</u>
<b>TOTAL EXPENDITURES</b>	<u><b>26,876,000</b></u>	<u><b>1,275,000</b></u>	<u><b>28,151,000</b></u>
<b>Other Financing Uses</b>			
<b>Financing Uses</b>			
7901 Transfer To Capital Reserves Fund (3652)	370,000	-	370,000
7910 Long Term Debt Principal Repayment (POB)	1,174,000	-	1,174,000
<b>TOTAL FINANCING USES</b>	<u><b>1,544,000</b></u>	-	<u><b>1,544,000</b></u>
<b>Changes to Residual Fund</b>			
9601 Changes to Residual Fund Balance	(823,000)	(625,000)	(1,448,000)
<b>Changes to Residual Fund Balance</b>	<u><b>(823,000)</b></u>	<u><b>(625,000)</b></u>	<u><b>(1,448,000)</b></u>
<b>Net Financial Impact</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Fund 3650 Fund Balance Detail</b>			
<b>Reserves: Economic Uncertainties</b>	\$ 5,420,000	\$ -	\$ 5,420,000
<b>Reserves: Catastrophic</b>	3,490,000	-	3,490,000
Fund Balance - Unrestricted Residual (at end of FY)	<u>3,369,027</u>	<u>(625,000)</u>	<u>2,744,027</u>
Projected Fund Balance at Year End	\$ 12,279,027	\$ (625,000)	\$ 11,654,027

**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2024-25**

**FUND 3652 - CAPITAL RESERVES FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	\$ 60,000	\$ -	\$ 60,000
<b>Total Use of Money and Property</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Other Financing Sources</b>			
5910 Transfer from General Fund (3650)	370,000	-	370,000
<b>Total Other Financing Sources</b>	<b>370,000</b>	<b>-</b>	<b>370,000</b>
<b>TOTAL REVENUES</b>	<b>430,000</b>	<b>-</b>	<b>430,000</b>
<b>EXPENDITURES</b>			
<b>Capital Assets</b>			
8300 Equipment			
Squad 91 - Pre-payment only	\$ 375,000	\$ -	\$ 375,000
Type 1 Engine (Engine 92)	852,240	-	852,240
Vehicle (Fire Chief)	-	96,000	96,000
Vehicle (Fire Marshal)	-	132,000	132,000
<b>Total Capital Assets</b>	<b>1,227,240</b>	<b>228,000</b>	<b>1,455,240</b>
<b>TOTAL EXPENDITURES</b>	<b>1,227,240</b>	<b>228,000</b>	<b>1,455,240</b>
<b>Changes to Assigned Fund Balance</b>			
9901 Purpose of Fund	(797,240)	(228,000)	(1,025,240)
<b>Changes to Assigned Fund Balance</b>	<b>(797,240)</b>	<b>(228,000)</b>	<b>(1,025,240)</b>
<b>Net Financial Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund 3652 Fund Balance Detail</b>			
Projected Fund Balance at Year End	\$ 3,351,720	\$ (228,000)	\$ 3,123,720

**Montecito Fire Protection District  
Proposed Amended Budget for Fiscal Year 2024-25**

**FUND 3653 - LAND & BUILDING FUND**

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	\$ 75,000	\$ -	\$ 75,000
<b>Total Use of Money and Property</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>
<b>TOTAL REVENUES</b>	<b><u>75,000</u></b>	<b><u>-</u></b>	<b><u>75,000</u></b>
<b>EXPENDITURES</b>			
<b>Services and Supplies</b>			
7460 Professional Services	<u>500,000</u>	<u>-</u>	<u>500,000</u>
<b>Total Services and Supplies</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES</b>	<b><u>500,000</u></b>	<b><u>-</u></b>	<b><u>500,000</u></b>
<b>Changes to Assigned Fund Balances</b>			
9901 Purpose of Fund	<u>(425,000)</u>	<u>-</u>	<u>(425,000)</u>
<b>Changes to Assigned Fund Balance</b>	<b>(425,000)</b>	<b>-</b>	<b>(425,000)</b>
<b>Net Financial Impact</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

<b>Fund 3653 Fund Balance Detail</b>			
Fund Balance - Assigned	\$ 5,239,451	\$ -	\$ 5,239,451
Fund Balance - Assigned for FY	<u>(425,000)</u>	<u>-</u>	<u>(425,000)</u>
Projected Fund Balance at Year End	\$ 4,814,451	\$ -	\$ 4,814,451



# Agenda

## Item #8








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## STAFF REPORT

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**To:** Montecito Fire Protection District Finance Committee  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** January 27, 2025  
**Topic:** Financial Policies Review

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### Summary

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

### Discussion

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The policies were prepared specifically for the District, and were developed in conjunction with Capitol PFG based on industry best practices. The Financial Policies include: Management of Budget, Maintenance of Reserves, Pension and OPEB, Debt Issuance and Management, Investment of Funds, and Financial Accountability.

In January 2024, the District's Municipal Advisor, Jeff Small (of Capitol PFG) made recommendations to update reserve levels based on the District's priorities and the economic environment. The Board-approved the recommendations and the reserve target levels for the fiscal year 2024-25 are included for reference in the Financial Policies document under sections 2.2.4 to 2.2.6.

The "CalPERS Funded Status" section (in 3.2.1 CalPERS Background, pg. 5) has been updated to reflect the most current funded status. There have been no other changes to this report and Staff is not recommending any policy changes.

### Conclusion

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The Finance Committee has the option to:

- a) Recommend that the Board approve the Financial Policies as presented, or
- b) Amend or modify the Financial Policies.

### Attachments

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1. Montecito Fire Protection District Financial Policies, January 2025

### Strategic Plan Reference

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Strategic Plan Goal #8: Ensure Financial Accountability & Transparency





# FINANCIAL POLICIES MONTECITO FIRE PROTECTION DISTRICT



January 2025

Prepared by:



**Capitol | PFG**

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## Montecito Fire Protection District Financial Policies

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### **Section 1: Overview**

The purpose of these Financial Policies is to promote the financial stability and long-term planning of the Montecito Fire Protection District (MFPD) by directing the Fire Chief to achieve the following goals:

1. Develop and manage the Budget
2. Maintain Adequate General Fund and Capital Reserves
3. Achieve the goal of fully funded Pension and Other Post-Employment Benefits
4. Allow for the prudent use of debt

The Financial Policies have been prepared specifically for the MFPD. They were developed based on industry best practices from a variety of sources including the Government Finance Officers Association and recommendations including specific reserve policy goals from Capitol PFG, the MFPD's Municipal Advisor. The Financial Policies build upon periodic financial reviews related to budgeting and long-term liabilities such as vehicle needs, station funding and retirement obligations of the MFPD. In keeping with past practice, the Board of Directors (Board) will continue to review and amend these policies as it deems appropriate in order to sustain the prudent financial management of the MFPD.

## Section 2: Financial Policies

### 2.1 Management of Budget

1. **Annual Budget** - The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
2. **Preliminary Budget** - Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
3. **Financial Performance** - The District's financial performance against the adopted budget will be reviewed by the Finance Committee bi-monthly.
4. **Gann Limit** - Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
5. **Multi-Year Forecast** - The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.

### 2.2 Maintenance of Reserves

Maintaining the appropriate level of reserves is essential for sustaining the long-term financial health of the MFPD. The Reserve Policies will assist the Board in maintaining existing public assets, responding to unplanned events and emergencies, and ensure financial viability should there be an unexpected fluctuation in revenues or expenditures.

#### **2.2.1 Categories**

The MFPD shall accumulate, maintain and segregate its reserve funds into the following categories:

1. General Fund Reserve
  - a. Economic Uncertainties
  - b. Catastrophic Event
  - c. Unrestricted Residual
2. Capital Reserve
3. Land and Building Reserve

## Montecito Fire Protection District Financial Policies

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### 2.2.2 Scope

The Reserve Policy will assist the Board of Directors in establishing:

1. Periodic review requirements for each reserve
2. Target levels for reserve funds
3. Requirements for the use of reserve funds

### 2.2.3 Periodic Review

The MFPD shall review the reserve balances and targets annually as a part of the annual budget process. The Fire Chief will continue to review all reserve balances on a monthly basis, with a yearly report going to the full Board to receive and file.

### 2.2.4 General Fund Reserves

The Board will maintain the following General Fund Reserves:

1. **Economic Uncertainties Reserve** - equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve to sustain sufficient working capital for operations.

Fiscal Year 2024-25 Reserve Target: \$5,420,000

2. **Catastrophic Event Reserve** – equal to 10% of the District’s property tax revenues, plus 5% of total General Fund expenditures. The Catastrophic Event Reserve will be internally restricted and utilized to ensure against significant one-time outlays due to significant loss in the tax base or large-scale fire suppression.

Fiscal Year 2024-25 Reserve Target: \$3,490,000

3. **Unrestricted Residual Reserve** – equal to a maximum of \$2 million, which shall be adjusted annually based on the Consumer Price Index (CPI) for Los Angeles – Anaheim as published in the <https://www.dir.ca.gov/oprl/CPI/CPICalculator/CpiCalculator.aspx>. The Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.

Fiscal Year 2024-25 Reserve Target: \$2,240,000

### 2.2.5 Capital Reserve

The Board will maintain a Capital Reserve with an assigned funding target of \$3 million, which may be adjusted annually based on the Consumer Price Index (CPI) for Los Angeles – Anaheim as published in the <https://www.dir.ca.gov/oprl/CPI/CPICalculator/CpiCalculator.aspx>. The Capital Reserve will address expenditures for acquisition of apparatus, vehicles and equipment as identified in the Vehicle Replacement Plan. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you go basis.

## Montecito Fire Protection District Financial Policies

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The Board may also use the Capital Reserve for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred will be returned to the Capital Reserve.

Fiscal Year 2024-25 Reserve Target: \$3,360,000

### **2.2.6 Land and Building Reserve**

The MFPD will set-aside a minimum reserve of \$1 million and a target maximum reserve of \$4 million for this purpose. The maximum reserve shall be adjusted annually based on the California Construction Cost Index as published in the <https://www.dgs.ca.gov/RES/RESOURCES/Page-Content/Real-Estate-Services-Division-Resources-List-Folder/DGS-California-Construction-Cost-Index-CCCI>.

If necessary, the Board may accumulate funds in excess of the target maximum in order to ensure sufficient funding for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment and modernization of existing stations.

The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.

Fiscal Year 2024-25 Reserve Target: \$4,720,000

### **Section 3: Pension and Other Post Employment Benefit Policy**

#### **3.1 Overview**

Retirement benefits are an important factor in attracting and retaining talented personnel to the MFPD. The purpose of these policies is to reduce unfunded liabilities and sustain funding that honors the MFPD promises to its personnel while establishing a firm financial foundation for the future.

#### **3.2 Pension Benefits**

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to plan participants. In order for the pension-benefit plan to be sustainable over time, the plan must accumulate adequate resources over the active service life of benefiting employees. The MFPD pension funding policy provides a strategy for maintaining a funded status goal of 100%.

##### **3.2.1 CalPERS Background**

###### **CalPERS Pension Plan**

The MFPD participates in the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within California. All full-time and certain part-time MFPD employees that meet the CalPERS membership eligibility requirements can participate in CalPERS.

The employee contribution level for MFPD Miscellaneous members is 8%, while District Safety member's contribution level is 9% of reportable earnings. The MFPD makes these contributions for the employees on their behalf, and is required to contribute an actuarially determined employer contribution rate for both member groups. The contribution requirements of plan members are based upon the benefit level adopted by the MFPD Board. The employer contribution rate is established annually and may be amended by CalPERS.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which limits the employer contribution for the employee's share of the contribution for employees hired on or after January 1, 2013.

In addition to employer cost contributions, the MFPD may make unfunded liability payments annually to help make up shortfalls, if any, in the pension plan. This is actuarially determined by CalPERS.

###### **CalPERS Funded Status**

The measure of funded status is an assessment of the need for future employer contributions based on the actuarial cost method to fund the plan. It is a "point in time measurement" that assesses the funding progress of the pension plan. The funded ratio is determined by dividing the Accrued Liability (AL) by the Market Value of Assets (MVA). As of this date, the current funded ratio is estimated at [82.4%](#).

### **3.2.2 CalPERS Policies**

#### **Annual and Lump Sum Payments to CalPERS**

The MFPD will annually make the Actuarially Determined Contributions (ADC) including the normal cost for current service and amortization of any under-funded amount.

As part of the annual budget process, the MFPD will pay the entire fiscal year's contributions for any actuarial unfunded liabilities (UAL) in July in order to receive a discount instead of making monthly payments. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members.

#### **Annual Review of CalPERS**

The Fire Chief will annually review the actuarial valuations, including the required employer contribution for the upcoming fiscal year, increases or decreases in the unfunded liability, and funded status. This review may include factors such as changes to the discount rate, investment earnings on assets and assumptions changes.

#### **CalPERS Funding Target**

The MFPD has a goal of maintaining a funding target of 90%-100%. In the event that the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust to bring the funding target up to its funding goal.

### **3.2.3 PARS Pension Trust Background**

The MFPD established a Section 115 Irrevocable Exclusive Benefit Trust in May 2017. The purpose of the Pension Trust is to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits. The Board of Directors controls the PARS Pension Trust (Pension Trust). The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

### **3.2.4 PARS Pension Trust Policies**

#### **Contributions to Pension Trust**

Contributions to Pension Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings
- Bond proceeds from pension bonds



**Withdrawals from Pension Trust**

The Fire Chief may recommend to the Board of Directors withdrawals from the Pension Trust for the following reasons:

- Make contributions to CalPERS
- Reimburse the MFPD for contributions made to CalPERS
- Make additional catch-up payments to CalPERS to increase funding ratios

Contributions to the Pension Trust are discretionary and may not be made if it would cause the total of pension assets at CalPERS and the market value of assets in the Pension Trust to exceed Total Pension Liabilities.

**Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment strategy should be reviewed by the Board on an annual basis.

**Funding Target**

The MFPD will utilize the Pension Trust and amounts held at CalPERS to maintain a funding target of 100%.

**3.3 Other Post-Employment Benefits (OPEB)****3.3.1 OPEB Background**

The MFPD provides retiree healthcare benefits for employees who retire with CalPERS pension benefits. The District contracts with CalPERS for this insured benefit plan. The plan's medical benefits and premium rates are established by CalPERS and insurance providers. The MFPD pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The MFPD offers the same medical, dental and vision plans to its retirees as to its active employees with the exception that once a retiree becomes eligible for Medicare, they must join a Medicare HMO or a Medicare Supplement plan.

The MFPD participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (OPEB Trust), which is a single employer irrevocable trust to prefund OPEB. Contributions to the OPEB plan are based on pay-as-you-go financing requirements with an additional amount contributed to the OPEB Trust to prefund benefits at the discretion of the Board.

**Local Control by Board of Directors**

The OPEB Trust was established by the MFPD in October 2009, under Internal Revenue Code Section 115. The MFPD maintains control over the OPEB Trust. The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

## Montecito Fire Protection District Financial Policies

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Trust assets can be used to reimburse the MFPD for retiree health care benefits or pay MFPD health care benefits. The MFPD retains DFA to prepare an actuarial valuation report to comply with GASB 75 valuation requirements at least once every two years.

### 3.3.2 OPEB Policies

#### **Contributions to the OPEB Trust**

Contributions to the OPEB Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

In lieu of making contributions to reach a desired funding target, the Fire Chief may recommend to the Board of Directors that assets in the trust grow naturally to achieve the funding target without making further contributions.

#### **Withdrawals from OPEB Trust**

The Fire Chief may recommend to the Board of Directors withdrawals to pay or reimburse applicable benefits. The MFPD will make withdrawals from the OPEB Trust when it is 100% funded.

#### **Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment assumption used in the OPEB Trust of 5.5% and investment strategy should be reviewed by the Board on an annual basis.

#### **Implicit Subsidy**

The valuation described in the Investment and Funded status section above, reflects the value of an implicit subsidy equal to \$2,177,453. The implicit subsidy represents the value of age-specific claims over average premiums. When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree pays a rate that is based on a blended pool of members that, on average, is younger and healthier. Retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. The added cost represents an implicit cost. The implicit cost is not funded by the MFPD.

#### **Funding Target**

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% or greater by June 30, 2028. The funding target excludes the implicit subsidy as described above.

#### **Funded Status**

The MFPD's GASB Statement No. 75 provides the most recent measurement of the MFPD actuarial valuation for the District's retiree health insurance program. For reference purposes, as of the most recent

## Montecito Fire Protection District Financial Policies

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June 30, 2022 measurement date, the MFPD had an OPEB liability of \$17,761,866. Plan assets were \$12,373,446. The total OPEB liability was \$5,388,420, which equates to a funded status of 69.7%. The net OPEB liability, net of the implicit subsidy was \$2,177,453, which equates to a funded status of 79.4%.

## **Section 4: Debt Issuance and Management Policy**

### **4.1 Authorized Purposes for the Issuance of Debt**

The MFPD may issue debt for any of the following purposes:

1. To provide for cash flow needs
2. To fund pensions
3. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping MFPD facilities
4. To refinance existing debt

### **4.2 Authorized Types of Debt**

The Fire Chief or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the MFPD, with the cost of staff and consultants considered. Potential financing sources may include:

1. Temporary borrowings from other sources and short-term debt, such as TRANS, when necessary to allow the MFPD to meet its cash flow requirements
2. Lease financing and Installment Sale Agreements, including certificates of participation (COPs) and Lease Revenue Bonds (LRBs) and Pension Obligation Bonds (POBs)
  - a. To fund priority capital projects and equipment purchases when pay-as-you-go financing is not desirable
  - b. To fund unfunded pension liabilities

### **4.3 Relationship of Debt to MFPD Facilities Program and Budget**

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs of the MFPD, including its vehicle and apparatus replacement plan, capital improvement plan, and other applicable needs subject to the assessment of the projected costs and resources of the MFPD.

When considering a debt issuance, the MFPD may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

For debt issued to fund pension liabilities, the MFPD will consult with actuaries and advisors regarding the estimated effects of any pension bonds on future contributions, and any applicable changes to the current budget year.

The MFPD may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies,

## Montecito Fire Protection District Financial Policies

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or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

### **4.4 Structure of Debt Issues**

The MFPD shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The MFPD shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet resources available for debt repayment and flexibility goals.

For debt issuances for capital improvements, the MFPD shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board and consistent with the overall financing plan.

To the extent practicable, the MFPD shall also consider credit issues, market factors, and tax law when sizing the MFPD's debt issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

### **4.5 Method of Sale**

For the sale of any district-issued debt, the MFPD's Municipal Advisor shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the MFPD. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the MFPD to ensure that interest costs are in accordance with comparable market interest rates
3. Direct loans and private placement sale. A direct loan with the MFPD's depository bank can be used when the terms, financing costs, and relationship make the direct loan the most cost effective and favorable option. A private placement may be used as an alternative when the terms of the private placement are more beneficial to the MFPD than a direct loan, or negotiated or competitive sale

### **4.6 Investment of Proceeds**

The MFPD shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the MFPD. Where applicable, the MFPD's official investment policy and legal documents for a particular debt issuance shall govern specific methods of

## Montecito Fire Protection District Financial Policies

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investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the MFPD to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

### **4.7 Refunding/Restructuring**

The MFPD may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the MFPD shall consider the maximization of the MFPD's expected net savings over the life of the debt issuance.

### **4.8 Goals of Debt Management Policy**

The MFPD's debt issuance activities and procedures shall be aligned with the MFPD's vision and goals for providing adequate facilities and emergency services that protect the community. When issuing debt, the MFPD shall ensure that it:

1. Maintains accountability for the fiscal health of the MFPD, including prudent management and transparency of the MFPD's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the MFPD's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the MFPD at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the MFPD's general fund for operating purposes
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

## Montecito Fire Protection District Financial Policies

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### **4.9 Internal Controls**

The MFPD shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the MFPD in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the MFPD and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The MFPD shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred.

In addition, the MFPD shall ensure that it complies with all federal securities laws, federal tax compliance requirements, and covenants associated with the debt issuance.

### **4.10 Records/Reports**

No later than 30 days prior to the sale of any debt issue, the MFPD shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the MFPD that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the MFPD shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the MFPD shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The MFPD shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.

## Montecito Fire Protection District Financial Policies

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- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which it was spent; and (3) Debt proceeds remaining at the end of the reporting period.

### **4.11 Municipal Advisor**

The Fire Chief or designee shall retain a municipal advisor to assist with the issuance of debt or bank loans exceeding \$1.5 million in size. The municipal advisor will render advice, as directed, on the District's current debt, financing options for new debt including recommendations concerning the timing, structure, repayment, sizing, method of sale and other debt related issues. Municipal advisors shall be registered with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

### **4.12 SB 1029 Compliance**

In September 2016, the California legislature enacted Senate Bill 2019, which amended Government Code Section 8855 by requiring debt issuers to certify that they have adopted local debt policies 30 days prior to the issuance of debt. The debt policies must include the following:

1. The purposes for which the debt proceeds may be used
2. The types of debt that may be issued
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable
4. Policy goals related to the issuer's planning goals and objectives
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use

The above Debt Policy complies with the requirements of SB 1029 and includes best practices for issuing debt.



## **Section 5: Investment of Funds**

### **5.1 Depository of Santa Barbara County Investment Pool**

The MFPD believes in the prudent management of its funds. The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool ("Pool"). Funds held in the Pool are considered public funds and are invested in compliance with state statutes and other legal constraints, with goals of preservation funds, protection of capital, maintenance of sufficient cash flow to meet daily demands, and earning a market rate of return at minimum risk.

The Santa Barbara County Treasurer makes quarterly reports on investment activities to ensure both accuracy and transparency. These quarterly reports include charts, tables, and supporting documentation that provide a clear record of portfolio values, investment results, and general economic indicators. These reports are presented to the Board of Supervisors and can be viewed at the following link: <https://www.countyofsb.org/ttcpapg/treas/index.aspx#reports>

### **5.2 Investment of Surplus Funds**

The Government Code allows the MFPD to invest surplus money i.e., money that is not required for immediate operations, subject to specified restrictions, in certain state, local, and Federal securities as well as in specified types of bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, corporate notes, and other securities. These investment restrictions are not applicable to assets held in the MFPD's Pension Trust or Other Post Employment Benefit Trust.

At this time, the MFPD does not have plans to invest surplus monies outside of the Pool. In the event that the MFPD has surplus funds available for investment, it will consult with the Santa Barbara County Treasurer's Office and adopt appropriate additional policies that will comply with state law.

### **5.3 Investment Guidelines Pertaining to the Pension and OPEB Trust**

As stated in Section 5.2 above, investment restrictions that apply to the MFPD's General Fund and Surplus Funds, are not applicable to assets held in the MFPD's Pension Trust or OPEB Trust.

In order to prudently oversee assets held in the Pension Trust and OPEB Trust, the MFPD annually approves investment guidelines. The investment guidelines identify the respective investment goals, objectives, risk tolerance and management policies of the Trust. Both Trusts are currently invested for a long-term horizon using moderately conservative investment and risk tolerance objectives.

The Board of Directors is responsible for supervising each Trust while the investment manager is responsible for recommending appropriate investments. The investment manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, the investment manager is authorized to invest in shares of mutual funds in which the investment manager services as advisor or sub-advisor. The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible)
- Venture Capital

## Montecito Fire Protection District Financial Policies

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- Short Sales\*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions\*
- Commodities Transactions Puts, calls, straddles, or other option strategies\*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

\*Permissible in diversified mutual funds and exchange-traded funds

## **Section 6: Financial Accountability**

### **6.1 Financial Accountability and Transparency**

The Fire Chief will ensure financial accountability by implementing this policy and annual reporting to the Board regarding any significant changes to the Budget, Capital Improvement Plans, reserve levels, and funded status of pension and other post-employment benefits.

The Fire Chief will ensure financial transparency by publishing the following information on MFPD's website:

- Annual Operating Budget
- Annual Financial Report
- Financial Policies

Copies of the Annual Actuarial Valuations for CalPERS plans and the OPEB actuarial valuation will also be made available to the Board of Directors, plan participants and residents.

### **6.2 Review of Policy**

Sustaining the financial health of the MFPD requires a long-term horizon. As such, the MFPD will review this policy annually to determine if changes to this policy are needed.



# Agenda

## Item #9





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## STAFF REPORT

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**To:** Board of Directors  
**From:** David Neels, Fire Chief   
**Date:** January 27, 2025  
**Topic:** Resolution Update for California Fire Assistance Agreement

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### Summary

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The California Fire Assistance Agreement (CFAA) Resolution needs to be updated whenever an employee classification changes. Currently, Resolution 2021-03 includes the Accountant position, which has been reclassified as Finance and Administrative Manager. As a result, the Resolution must be revised to reflect this change.

### Discussion

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Montecito Fire Department participates in the California Fire Assistance Agreement (CFAA). As part of this agreement, the district receives reimbursement for employee wages, fire apparatus, and administrative fees when we send resources to CFAA incidents. CFAA requires updates by the governing body to confirm that employees responding to these incidents are paid overtime and portal-to-portal. The current Memorandum of Understandings with our labor groups provides overtime pay and time calculated using a portal-to-portal formula for our employees. Resolution 2021-03 authorizes overtime and portal-to-portal pay for District employees when operating on CFAA incidents in accordance with their current Memorandum of Understanding. Resolution 2025-01 updates this list to include the Finance and Administrative Manager and remove the Accountant.

### Conclusion

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Staff recommends that the Board of Directors approve Resolution 2025-01 authorizing overtime pay and portal to portal for District employees.

### Attachments

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1. Resolution 2025-01: Authorizing Overtime Pay and Portal to Portal for Employees.

### Strategic Plan Reference

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1. Strategic Plan Goal #6: Develop Exceptional Employees





**RESOLUTION NO. 2025-01**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
AUTHORIZING OVERTIME PAY AND PORTAL TO PORTAL PAY FOR EMPLOYEES**

WHEREAS, the Montecito Fire Protection District (“District”) is formed and operates pursuant to the Fire Protection District Law of 1987 (“Act”), codified in Health & Safety Code section 13800 et seq.; and

WHEREAS, it is the District’s desire to provide fair and legal payment to all its employees for time worked; and

WHEREAS, the District has in its employ, fire department response personnel including: Fire Chief, Division Chief, Battalion Chief, Fire Captain, Engineer, Firefighter/Paramedic, Firefighter, Wildland Specialist, Finance and Administrative Manager, Public Information Officer, Mechanic, Administrative Assistant, and Dispatcher; and

WHEREAS, the District will compensate its employees portal to portal while in the course of their employment and away from their official duty station and assigned to an emergency incident, in support of an emergency incident, or pre-positioned for an emergency response; and

WHEREAS, the District will compensate its employees overtime in accordance with their current Memorandum of Understanding while in the course of their employment and away from their official duty station and assigned to an emergency incident, in support of an emergency incident, or pre-positioned for emergency response.

NOW, THEREFORE, BE IT RESOLVED that the conditions set forth in this resolution, as stated above, take effect upon adoption by the District.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 27th day of January 2025, by the following vote, to wit:

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

\_\_\_\_\_  
President of the Board of Directors  
Montecito Fire Protection District

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Directors  
Montecito Fire Protection District



# Agenda

## Item #10






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Date:** January 27, 2025  
**Topic:** **Side Letter of Agreement – Montecito Firefighter’s Association**

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### Summary

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In review of the adopted Memorandum of Understanding (MOU) dated January 1, 2024, Section 31. INCENTIVE PAY, the District and Montecito Firefighters recognized that the agreement was lacking terminology for the ability to implement a 40-hour staff assignment premium. To ensure equitable compensation for personnel assigned to 40-hour schedules, the Fire Department recommends the implementation of a 40-hour staff assignment premium. This adjustment aligns with the department's goals of recognizing the unique demands placed on employees transitioning from shift-based schedules to a standard 40-hour workweek.

### Discussion

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Effective the first pay period following the adoption of the side letter agreement, employees assigned to a 40-hour schedule will receive a premium of 10% of the sum of: (1) employee’s base pay in their current classification; (2) plus any applicable longevity pay; and (3) applicable EMT/AED pay to offset the impact of this transition. This premium acknowledges the increased workload, reduced schedule flexibility, and the critical nature of the work performed during these assignments. As it pertains to the Montecito Firefighter’s Association, only 56-hour employee classifications would be eligible for this incentive, all other represented members are already on a 40-hour schedule. Examples of when the 40-hour schedule could be implemented would be for fire academy coordination, post-disaster recovery, public health emergencies, or special District programs. As is customary, comparisons have been completed for like agencies and the percentage presented is in line with acceptable staff incentive rates. By approving this incentive, the Board demonstrates its commitment to valuing staff efforts and maintaining a motivated and engaged workforce.

### Conclusion

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Staff recommends that the Board authorize the President of the Board to execute the Side Letter of Agreement with the Montecito Firefighter’s Association dated January 27, 2025.

### Attachments

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1. Side Letter of Agreement to the Memorandum of Understanding dated January 27, 2025.

### Strategic Plan Reference

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Strategic Plan Goal #6, Develop Exceptional Employees



Side Letter Agreement  
**To the Memorandum of Understanding between the  
Montecito Firefighter's Association and the  
Montecito Fire Protection District**  
**January 27, 2025**

This side letter of agreement shall serve to implement the 40-Hour Staff Assignment Premium between the Montecito Firefighter's Association and the Montecito Fire Protection District dated January 1, 2024.

**Section 31: Incentive Pay**

Add the 40-Hour Staff Assignment Premium to this section of the Montecito Firefighter's Association Memorandum of Understanding.

**Section 31.7: 40-Hour Staff Assignment Premium**

31.7 40-HOUR STAFF ASSIGNMENT PREMIUM: As designated by the Fire Chief or their designee, safety employees on a 56-hour schedule assigned to a 40-hour staff administrative role for greater than 4 weeks, are eligible for the following incentives:

- Effective the first pay period following the adoption of the side letter: Employees newly assigned to a 40-hour staff administrative role shall remain in the 24-day work period/cycle until a semi-monthly work period/cycle is established. Once employees are placed on an established semi-monthly work period/cycle, they shall be compensated at a 40-hour base rate of pay and receive an additional 40-hour staff assignment premium equal to ten percent (10%) of the sum of: (1) employee's base pay in their current classification; (2) plus any applicable longevity pay; and (3) applicable EMT/AED pay.
- Employees assigned to these 40-hour staff administrative roles shall remain in their current classification and maintain their current salary, as well as all eligible incentive pays received prior to these assignments as outlined in this MOU. Employees assigned to these 40-hour staff administrative roles shall have their combined leave balance adjusted as described in Article 10.7., and will begin to accrue vacation as described in Article 10.2., observe holidays as described in Article 8.1. for 40-hour employees, and be subject to the CTO accumulation cap as described in Article 12.9 for 40-hour employees. Overtime worked in an administrative capacity shall be calculated and compensated using the employee's 40-hour hourly rate. As necessary to support District operations, employees assigned to a 40-hour administrative role shall be eligible to work overtime in a Safety capacity. Overtime worked in a safety capacity shall be calculated and compensated using a 40-hour hourly rate.
- The 40-hour staff assignment premium, associated 40-hour leave provisions, and 40-hour overtime rate will cease once the Fire Chief or their designee has determined the assignment has concluded and the employee is placed back on an established 24-day work period/cycle.
- Effective the first pay period following the adoption of the side letter: Employees assigned to certain 40-hour staff administrative role are eligible to utilize a department vehicle, restricted to use between their home, the District or training site(s), and to conduct all necessary business related to the needs of the role. Eligibility to use a Department vehicle is subject to vehicle availability and the discretion of the Fire Chief. The vehicle is also subject to recall when necessary to support District operations. In the event that it is impractical for employees assigned to certain 40-hour staff administrative role to utilize a department vehicle, the District will reimburse the employee for mileage at the current federal rate, for travel between their home and the District or training site(s). Eligibility to receive reimbursement for mileage is subject to the discretion of the Fire Chief.
- These incentives do not apply to employees assigned to temporary modified duty.

**Montecito Firefighters Association**

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Nicholas Eubank  
President

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Jered Walberg  
Treasurer

**Montecito Fire Protection District**

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Peter van Duinwyk  
President

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David Neels  
Fire Chief



# Agenda

## Item #11







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Date:** January 27, 2025  
**Topic:** **Side Letter of Agreement – Members of Staff**

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### Summary

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In review of the adopted Memorandum of Understanding (MOU) dated January 1, 2024, Section 32. INCENTIVE PAY, the District and Members of Staff recognized that the agreement was lacking terminology for the ability to implement a 40-hour staff assignment premium. To ensure equitable compensation for personnel assigned to 40-hour schedules, the Fire Department recommends the implementation of a 40-hour staff assignment premium. This adjustment aligns with the department's goals of recognizing the unique demands placed on employees transitioning from shift-based schedules to a standard 40-hour workweek.

### Discussion

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Effective the first pay period following the adoption of the side letter agreement, employees assigned to a 40-hour schedule will receive a premium of 10% of the sum of: (1) employee's base pay in their current classification; (2) plus any applicable longevity pay; and (3) applicable EMT/AED pay to offset the impact of this transition. This premium acknowledges the increased workload, reduced schedule flexibility, and the critical nature of the work performed during these assignments. As it pertains to Members of Staff, only 56-hour battalion chiefs would be eligible for this incentive, all other represented members are already on a 40-hour schedule. Examples of when the 40-hour schedule could be implemented would be for post-disaster recovery, public health emergencies, or special District programs. As is customary, comparisons have been completed for like agencies and the percentage presented is in line with acceptable staff incentive rates. By approving this incentive, the Board demonstrates its commitment to valuing staff efforts and maintaining a motivated and engaged workforce.

### Conclusion

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Staff recommends that the Board authorize the President of the Board to execute the Side Letter of Agreement with Members of Staff dated January 27, 2025.

### Attachments

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1. Side Letter of Agreement to the Members of Staff Memorandum of Understanding dated January 27, 2025.

### Strategic Plan Reference

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Strategic Plan Goal #6, Develop Exceptional Employees



Side Letter Agreement  
**To the Memorandum of Understanding between the  
Members of Staff and the Montecito Fire Protection District  
January 27, 2025**

This side letter of agreement shall serve to implement the 40-Hour Staff Assignment Premium between the Members of Staff and the Montecito Fire Protection District dated January 1, 2024.

**Section 32: Incentive Pay**

Add the 40-Hour Staff Assignment Premium to this section of the Members of Staff Memorandum of Understanding.

**Section 32.4: 40-Hour Staff Assignment Premium**

32.4 40-HOUR STAFF ASSIGNMENT PREMIUM: As designated by the Fire Chief or their designee, safety employees on a 56-hour schedule assigned to a 40-hour staff administrative role for greater than 4 weeks, are eligible for the following incentives:

- Effective the first pay period following the adoption of the side letter: Employees newly assigned to a 40-hour staff administrative role shall remain in the 24-day work period/cycle until a semi-monthly work period/cycle is established. Once employees are placed on an established semi-monthly work period/cycle, they shall be compensated at a 40-hour base rate of pay and receive an additional 40-hour staff assignment premium equal to ten percent (10%) of the sum of: (1) employee’s base pay in their current classification; (2) plus any applicable longevity pay; and (3) applicable EMT/AED pay.
- Employees assigned to these 40-hour staff administrative roles shall remain in their current classification and maintain their current salary, as well as all eligible incentive pays received prior to these assignments as outlined in this MOU. Employees assigned to these 40-hour staff administrative roles shall have their combined leave balance adjusted as described in Article 10.7., and will begin to accrue vacation as described in Article 10.2., observe holidays as described in Article 8.1. for 40-hour employees and be subject to the CTO accumulation cap as described in Article 12.9 for 40-hour employees. Overtime worked in an administrative capacity shall be calculated and compensated using the employee’s 40-hour hourly rate. As necessary to support District operations, employees assigned to a 40-hour administrative role shall be eligible to work overtime in a Safety capacity. Overtime worked in a safety capacity shall be calculated and compensated using a 40-hour hourly rate.
- The 40-hour staff assignment premium, associated 40-hour leave provisions, and 40-hour overtime rate will cease once the Fire Chief or their designee has determined the assignment has concluded and the employee is placed back on an established 24-day work period/cycle.
- These incentives do not apply to employees assigned to temporary modified duty.

**Members of Staff**

**Montecito Fire Protection District**

\_\_\_\_\_  
David Neels  
Fire Chief

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Peter van Duinwyk  
President

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Anthony Hudley  
Division Chief - Operations

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Aaron Briner  
Battalion Chief, Fire Marshal

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Ben Hauser  
Battalion Chief

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Shaun Davis  
Battalion Chief

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Scott Chapman  
Battalion Chief

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Christina Atchison  
Public Information Officer

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Coral Godlis  
Administrative Assistant

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Araceli Nahas  
Finance and Administrative Manager

# Agenda

## Item #12





## MONTECITO FIRE PROTECTION DISTRICT

### Minutes for the Regular Meeting of the Board of Directors

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on December 23, 2024 at 2:00 p.m.

Director van Duinwyk called the meeting to order at 2:02 p.m.

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

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

There were no public comments to report at this meeting.

- 2. Administer Oath of Office for newly elected Directors: Sylvia Easton, Michael Lee, Joseph Pennino.**

Administrative Assistant Godlis administered the Oath of Office to newly elected Directors: Sylvia Easton, Michael Lee, and Joseph Pennino.

- 3. Election of Board Officers (President, Vice President, Secretary) for 2025.**

Director Lee nominated Director van Duinwyk as President, seconded by Director Pennino, and unanimously passed.

Director Dougherty nominated Director Lee as Vice President, seconded by Director Easton, and unanimously passed.

Director Pennino nominated Director Easton as Secretary, seconded by Director Dougherty, and unanimously passed.

- 4. Appointment of Board Labor Negotiators for 2025.**

Director van Duinwyk nominated Director van Duinwyk and Director Lee as Labor Negotiators, seconded by Director Easton. There were no further nominations, and unanimously passed.

- 5. Appointment of Board Real Property Negotiators for 2025.**

Director van Duinwyk nominated Director Dougherty and Director van Duinwyk as Real Property Negotiators, seconded by Director Pennino. There were no further nominations, and unanimously passed.

- 6. Appointment of Committee members.**

- a. Finance Committee**

Director Lee nominated Director Dougherty and Director Lee as Finance Committee members, seconded by Director Pennino. There were no further nominations, and unanimously passed.

- b. Strategic Planning Committee**

Director Lee nominated Director Easton and Director Pennino as Strategic Planning Committee members, seconded by Director Pennino. There were no further nominations, and unanimously passed.

**c. Personnel Committee**

Director Lee nominated Director Dougherty and Director Pennino as Personnel Committee members, seconded by Director Easton. There were no further nominations, and unanimously passed.

**7. Adopt Resolution 2024-09 determining time and place of regular board meetings.**

The motion to designate 2:00 p.m. on the fourth Monday of each month at the Montecito Fire Protection District Station 91, as the time and place of its regular meeting made by Director van Duinwyk, seconded by Director Lee. The roll call vote was as follows:

Ayes: S. Dougherty, M. Lee, P. van Duinwyk, S. Easton, J. Pennino

Nays: None

Abstain: None

Absent: None

**8. Adopt Resolution 2024-10 increasing Director's Compensation.**

The motion to adopt Resolution 2024-10 increasing Director's compensation made by Director Dougherty, seconded by Director Easton. The roll call vote was as follows:

Ayes: S. Dougherty, M. Lee, P. van Duinwyk, S. Easton, J. Pennino

Nays: None

Abstain: None

Absent: None

**9. Adopt Resolution 2024-11 regarding the inventory of District lands and air space.**

The motion to adopt Resolution 2024-11 regarding the inventory of District lands and air space made by Director Lee, seconded by Director Easton. The roll call vote was as follows:

Ayes: S. Dougherty, M. Lee, P. van Duinwyk, S. Easton, J. Pennino

Nays: None

Abstain: None

Absent: None

**10. Report from the Finance Committee. (Strategic Plan Goal 8)**

**a. Consider the recommendation to approve October and November 2024 financial statements.**

Director Lee and Director van Duinwyk provided a report regarding the October and November 2024 financial statements. Director Easton made a motion to approve the financial statements for October and November 2024, seconded by Director Lee, and unanimously passed.

**b. Review PARS Post-Employment Benefits Trust statements for September and October 2024.**

Finance and Administrative Manager Nahas provided a report regarding PARS Post-Employment Benefits Trust statement for September and October 2024.

**11. Approval of the Publicly Available Pay Schedule, effective January 1, 2025, as required by CalPERS. (Strategic Plan Goal 8)**

Motion to approve the Publicly Available Pay Schedule, effective January 1, 2025, as required by CalPERS made by Director Easton, seconded by Director Lee, and unanimously passed.

**12. Authorize the Fire Chief to develop a request for proposal to complete a community communication resiliency study (Strategic Plan Goal 2)**

Chief Neels presented a Staff Report regarding the issues surrounding community communications during emergencies, particularly challenges caused by outages with commercial wireless providers and compromised access to 911 services. Chief Neels requested the Board's direction to engage with a communication consultant to review and make recommendations to improve the existing communication systems. The proposed timeline for the consultant selection process will begin with a formal request for proposal. Additionally, staff are reviewing community survey feedback and data to guide potential improvements. The Board emphasized the importance of receiving actionable recommendations.

Motion to approve Chief Neels to develop a Request for Proposal to engage with consultants for a community communication resilience study made by Director Lee, seconded by Director Easton, and unanimously passed.

**13. Approval of Minutes of the November 25, 2024 Regular Meeting.**

Motion to approve the minutes of the November 25, 2024 Regular meeting made by Director Dougherty, seconded by Director Pennino, and unanimously passed.

**14. Approval of Minutes of the November 25, 2024 Special Meeting.**

Motion to approve the minutes of the November 25, 2024 Special meeting made by Director Lee, seconded by Director Easton, and unanimously passed.

**15. Fire Chief's report.**

Chief Neels thanked the Board for attending Chief Ederer's retirement and acknowledged the MFA for organizing the event. Chief Neels reported that personnel have returned from the Franklin Fire in Malibu. Chief Neels highlighted the Home Hardening Grant Program, which is currently accepting applications. Chief Neels shared that Montecito Fire Department hosted Mercury Insurance representatives for a field visit and a review of fire prevention efforts in Montecito.

Chief Neels announced the four upcoming promotions effective January 1, 2025. Anthony Hudley will be promoted to Division Chief, Shaun Davis will be promoted to Battalion Chief, David Johnson will be promoted to Captain, and Andy Rupp will be promoted to Engineer. The promotion ceremony will be held on February 5, 2025, and the community and families are invited to join in the celebration.

**16. Board of Director's report.**

There were no items to report at this meeting.

**17. Suggestions from Directors for items other than regular agenda items to be included for the January 27, 2025 Regular Board meeting.**

There were no additional suggestions at this meeting.

Meeting Adjourned at 3:21 p.m.

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President van Duiwyk

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Secretary Easton



# Agenda

## Item #13



# MONTECITO FIRE PROTECTION DISTRICT

## Q4 OPERATIONS REPORT

Board of Directors Meeting

January 27, 2025



# OPERATIONS REPORT

## RESPONSE DATA FOR Q4 OF 2024- OCT. 1 - DEC. 31

Montecito Fire utilizes the following National Fire Incident Reporting System's (NFIRS) incident typing categories to organize response data:

### FIRE

Structure fire, vehicle fire, vegetation fire, other fire categories

### RESCUE & EMERGENCY MEDICAL SERVICE (EMS)

EMS, medical assist, lock-in, search for lost person, extrication, water and ice-related rescue, standby

### HAZARDOUS CONDITION

Combustible/flammable spills and leaks, chemical release, electrical wiring/equipment problem, vehicle accident debris removal, attempted burning, overpressure rupture, explosion, overheat (no fire)

### SERVICE CALL

Person in distress, water problem, smoke/odor problem, animal rescue, public service assist, unauthorized burning, cover assignment, severe weather and natural disaster, special incident type

### GOOD INTENT CALL

Dispatched and cancelled enroute, no emergency found, controlled burning, steam mistaken for smoke, EMS call where party has been transported

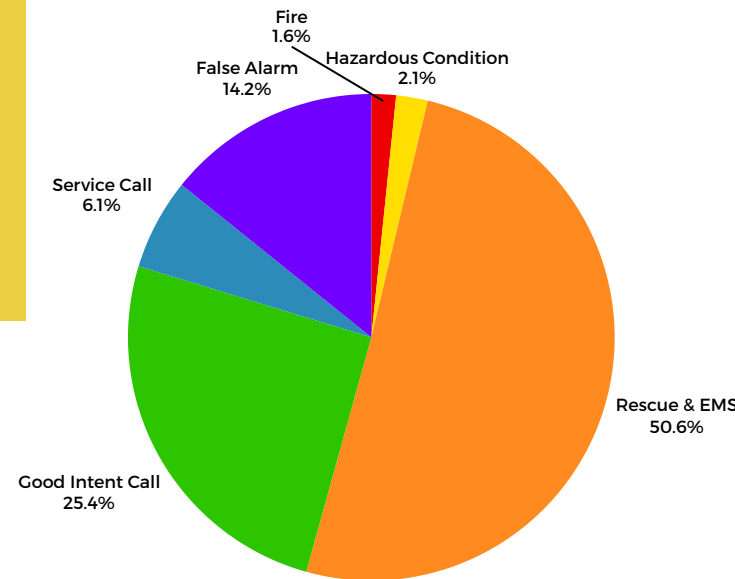
### FALSE ALARM

System or detector malfunction, unintentional system activation, sprinkler activation

### RESPONSES BY CATEGORY

Fire	7
Rescue & EMS	217
Hazardous Condition	9
Good Intent Call	109
Service Call	26
False Alarm	61

### RESPONSES BY PERCENTAGE



## TOTAL CALLS FOR SERVICE

# 429



# OPERATIONS REPORT

## EMERGENCY RESPONSE IN 7 MINUTES OR LESS

**Board Policy: Total Response Time of 7:00 minutes, 90% of the time**

Total Response Time = Call Processing + Turnout Time + Drive Time  
(1:00) (2:00) (4:00)

**TOTAL EMERGENCY CALLS IN MTO DISTRICT = 131**

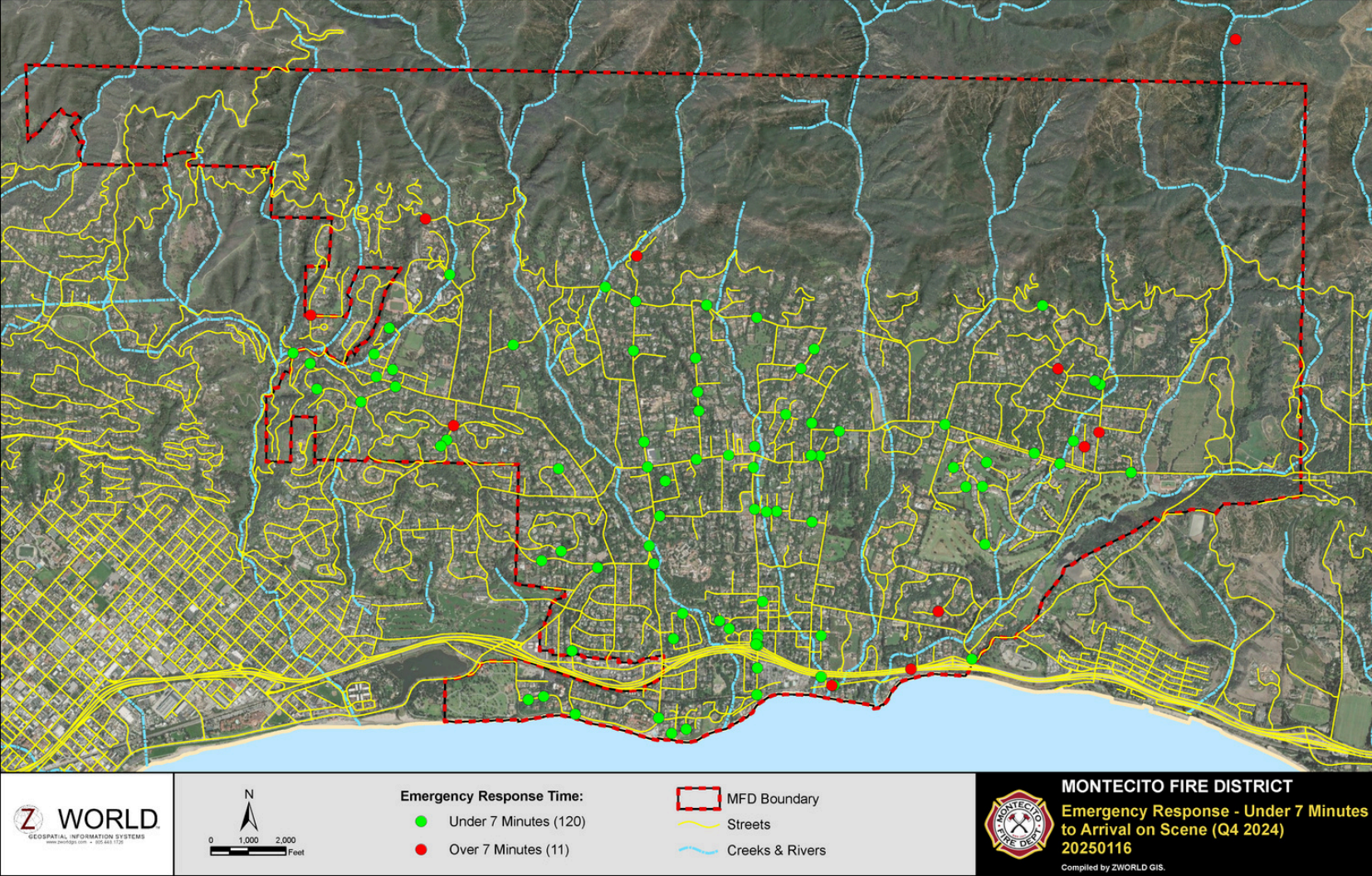
Total Response Time > 7:00 = 11 Calls = 8%

Total Response Time < 7:00 = 120 Calls = 92%

**7:00 minutes or less, 92% of the time for Emergency Response in Q4**

# OPERATIONS REPORT

## 7-MINUTE RESPONSE MAP





# OPERATIONS REPORT

## TRAINING

### TEPESQUET PRESCRIBED BURN NOV. 20

On November 20, Montecito Fire participated in a prescribed burn in Tepequet organized by Santa Barbara County Fire Department. This was a valuable training opportunity for our personnel, allowing them to gain experience in the wildland environment under controlled circumstances.

Additionally, Battalion Chief Ben Hauser completed qualifications to become a Strike Team Leader during the prescribed burn.





# OPERATIONS REPORT

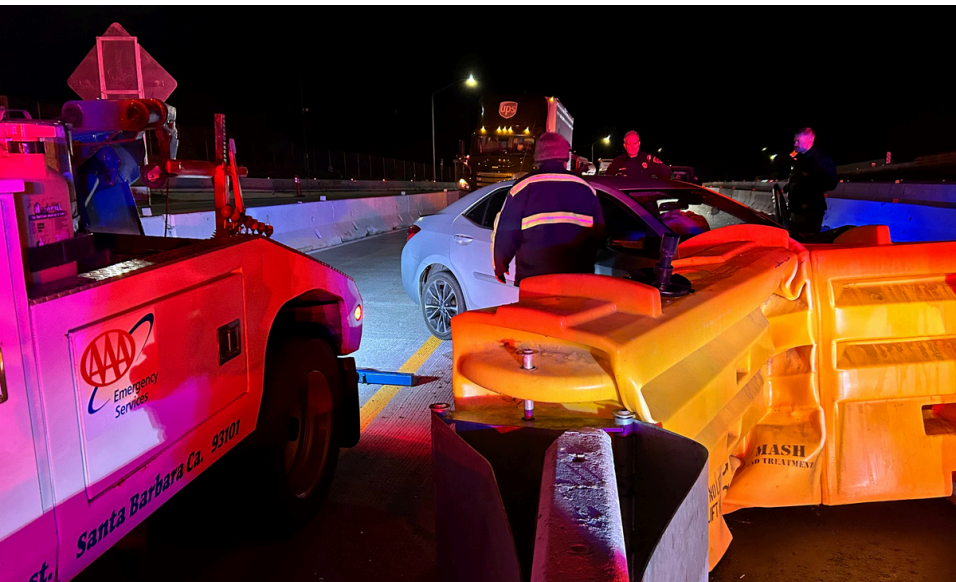
## NOTEWORTHY INCIDENTS

### TRAFFIC COLLISION

On October 31, Montecito firefighters responded to a non-injury traffic collision on Highway 101 northbound at Olive Mill, reported just after 5:30 a.m. Three vehicles were involved.

Northbound 101 was closed at Olive Mill until the vehicles were cleared. We responded to this incident with our partners from Santa Barbara City Fire, Carpinteria-Summerland Fire, AMR and CHP.

We continue our partnership with Santa Barbara County Roads, Santa Barbara County Association of Governments (SBCAG), CalTrans, Granite, and CHP to address our emergency response needs as this project moves forward.





# OPERATIONS REPORT

## NOTEWORTHY INCIDENTS

### TRAFFIC COLLISION

Just after 6 a.m. on December 30, Montecito Fire responded to Highway 101 northbound just north of Sheffield Drive for a traffic collision involving an overturned van and a semi-truck. No one was injured.

Both lanes of Highway 101 northbound were shut down but are expected to reopen by 7:20AM.

Thank you to our partners who worked together to quickly clear this incident: CHP, Carpinteria-Summerland Fire, Granite Construction, AMR.





# OPERATIONS REPORT

## MUTUAL AID RESPONSES

### MOUNTAIN FIRE, CAMARILLO - NOVEMBER



### FRANKLIN FIRE, MALIBU - DECEMBER





# OPERATIONS REPORT

## PERSONNEL UPDATES - RETIREMENTS

### JOYCE REED - ADMINISTRATIVE ASSISTANT

October 1, 2015 - September 30, 2024



### TRAVIS EDERER - DIVISION CHIEF OF OPERATIONS

June 1, 1999 - December 27, 2024





# OPERATIONS REPORT

## COMMUNITY OUTREACH - FIRE PREVENTION MONTH SCHOOL VISITS

**Schools Visited:** •Mt. Carmel •El Montecito Early School •Cold Spring Elementary •Laguna Blanca  
•All Saints By The Sea Preschool •YMCA Preschool •Crane School •Montecito Union School

**Montecito Firefighters educated 415 Students in Montecito in October**





# OPERATIONS REPORT

## COMMUNITY OUTREACH

### BEAUTIFICATION DAY - NOVEMBER 2



### SEASON OF HOPE - NOVEMBER 2



2 KIDS AND THEY'LL VOLUNTEER.  
THEY'LL D 2 HOURS WHAT

KSBY NEWS

SEASON OF HOPE ENDS THIS FRIDAY

5:08  
66°







**Q4 OPERATIONS REPORT 2024**  
**MONTECITO FIRE PROTECTION DISTRICT**





Thank you for another  
successful SOT and  
partnership.

Jis Moore  
Station Manager

January 27, 2025 - Regular Page 261  
to Christina and everyone at  
Montecito Fine.

Thank you for being part of  
the Season of Hope campaign.  
We are so glad we could  
make it out for a remote  
broadcast this year and  
appreciate you hosting us.  
The donations collected at  
your locations mean so much  
to the community. We're  
already looking ahead to next  
year!

-Kathrene



# City of Camarillo

601 Carmen Drive | Camarillo CA 93010 | 805-388-5300

January 16, 2025

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

**SUBJECT:** Gratitude for Your Support During the November 2024 Mountain Fire

Dear Montecito Fire Protection District,

On behalf of the City of Camarillo, we extend our deepest gratitude for your assistance during the recent Mountain Fire that impacted our community. The fire presented significant challenges, and it was through the collective efforts of agencies like yours that we were able to mitigate its impact. Your team's expertise and bravery in the face of such adversity exemplifies the true spirit of service and collaboration.

To show appreciation for our dedicated first responders, the City of Camarillo invited the community to write gratitude cards for those who served and protected us during and after the emergency. The cards were designed to give residents the opportunity to express their specific thank you messages for the brave men and women who responded in our greatest time of need. Please enjoy the heartfelt messages enclosed and distribute them on our behalf.

Thank you for standing with us when we needed it most.

With appreciation,

Greg Ramirez  
City Manager