



MOSQUITO FIRE PROTECTION DISTRICT

Public Finance Committee Meeting

Friday April 18, 2025 – 1:30 PM

Mosquito FPD Station 75

8801 Rock Creek Road Placerville, Ca. 96557

1. Call to order
 - a. Committee members
 - i. Karryn Morris
 - ii. Bill Buhnerkempe
 - iii. Taffy Warner
 - v. Chief Dwyer
 - vi. Dan Hunt
 - vii. Meredith Blain
2. Review of minutes from prior FC meeting
3. MFPD Chief updates: - Status of Stipends
 - Update spending on equipment repair/maintenance
 - New Captain hire status & update for budget
4. Grant updates
 - a. Reimbursements, submissions, amendments, grant coordinator position
 - b. Status of amendment of transfers of categories
5. Staffing
 - a. Grant stipend vs base budget funded stipends
 - b. Strike team staffing
6. Status of strike team submissions
 - a. Bridge fire
7. MFPD financial review
 - a. Monthly receivables/expenses
 - b. Transfers
 - c. Multi-columns adjustments
 - d. Single column prep
 - e. Rev/expenses for period ended Feb 2025
8. Work on preliminary budget 25/26
9. Next FC public meeting:

May 23, 2025 1:30pm at Mosquito Fire Station.



Mosquito Fire Protection District

Public Finance Committee Meeting

Tuesday March 21, 2025 – 1:30 PM

Mosquito FPD Station 75

8801 Rock Creek Road Placerville, Ca. 96557

MINUTES

Call to Order: 1:38 p.m.

Committee Members: David Blain*, Karryn Morris*, Chief Dwyer, Bill Buhnerkempe, Taffy Warner, Meredith Blain, and Dan Hunt (zoom). * Denotes MFPD Board Member.
Acknowledgement of Linnea Ugglä* present at meeting.

Review of Minutes of Prior Meeting: No changes. Going forward - format simplified to align with new Agenda format.

Chief Update: Will provide updates as specific Agenda Topics are discussed.

GRANT UPDATES

- Update on 3/19/2025 Zoom call with FEMA representative, Didi.
 - Grant reduced per new FEMA guidelines when R&R Grant was awarded. Stipend amounts allocated based on agency size/profile. Reductions by FEMA to prevent agencies using FEMA funds for staffing. MFPD was awarded total of \$200k over 4 year period equating to \$50k/year. FEMA not concerned how drawn down but total is \$200k.. Amendment may allow for realignment and moving funds into Stipend category.
 - Grant Amendments are normal. Realignment is expected by FEMA. FEMA response (Approval or Denial) may take up to 60 days following submission, depending on level of review required. MFPD should proceed with drafting Amendment.
 - Amendment: MFPD needs to complete projected funding Plan internally for next 3 year period anticipating costs per category. Data should be submitted to Didi for final preparation of the Amendment. Data should focus on projected savings by category with specific \$ amounts to be transferred into 'depleted' or needed category(s). Didi will request additional justification or narrative if needed.
 - Funding reimbursement requests to FEMA prior to Amendment approval may or may not be paid if funding has been depleted from category.
 - CLOSE OUT status: MFPD's Close Out for R&R grant ending in December

2023 is still pending. MFPD should receive @ \$43,000. Per Didi, FEMA working on completing closeouts. Staffing levels and new directives have slowed turnaround times for FEMA.

- **Action** – Chief to work on projection of costs (onboarding, uniforms/PPE, training, and personnel) for next 3 years. Prepare data necessary for amendment to realign R&R Grant spending within 3 weeks. Focus on moving funds into Stipend category. Meredith to assist once preliminary assessment completed.

STAFFING

- Chief to offset MFPD salary with R&R Grant Coordinator Salary... Subject to change with hiring of new Captain or using for realignment within grant.
- Staffing at station has been implemented to reduce Stipend draw.
Committee focus: Stipend category in R&R grant depleted by April 2025. Realignment/Amendment critical. Supplement from MFPD budget from savings realized from Chief offsetting MFPD salary with R&R Coordinator funds. Station staffing currently being reduced through scheduling fewer Fire Fighters. Projecting 1.5 per day when Captain on board.
- Recruitment of Captain in progress.
- Strike Team Staffing: station had staffing for Strike Team & Prepositioning response which led to perceptions of overstaffing.
- **Action:** Assess staffing models with defined sources of financial support (grant or MFPD budget). Include Amendment projections, interim resources (MFPD Stipend), and long-term goals for planning.

STATUS OF STRIKE TEAM SUBMISSIONS

- Three reimbursements for Strike Team deployment have been received.
- Bridge Fire submission was received with notation expenses not allowed without an amendment. Amendment in progress (Chief/Admin).

MFPD Financial Review – Monthly receivables/expenditures

- Audit received and payment processed on 2/25/2025 Financial.
- Entries on 2/27/2025 Financial for LNCurtis were mislabeled as Uniforms when they are PPE.
Action: Need to correct for MFPD tracking and Grant tracking.
- Entries on 3/12/2025 Financial for food associated with training, cannot be submitted to FEMA R&R Grant.
Action: Remove R&R designation on financial. Reclassify. Chief to see if purchases qualify for reimbursement under Prepositioning.
- Entries for Microsoft need confirmation. Only 50% of Microsoft fees should be submitted for R&R Grant reimbursement.
Action: Confirm correct number of license and corresponding fees. Limit submission to FEMA for R&R Grant reimbursement to 50% or less.

MFPD Financial Review (cont'd) -Transfers, Multi-column adjustments, Single column prep, and Rev/expenses for period ended Feb 2025.

- Transfers – none at this time.

- Multi-Column Adjustments – none at this time. Need decision on Chief salary offset by R&R Coordinator funds. If applied – possible movement to Stipend category (MFPD) for FF coverage pending Amendment, or...
- Single Column – not at this time.
- Review of expenditures through Feb 2025. Invoices for several fleet vehicles arrived this week. Some repairs still in progress & one Engine still undergoing assessment/repair. Chief reviewing invoicing but may not use all authorized funds. Saving on Staff salaries (Captain salary will not be used before mid April or May).

Work on Preliminary Budget 2025/26

- Bill provided Budget Multi-Column. Discussion regarding need for accurate figures from Grant spending and how R&R Grant Coordinator Salary and Stipend will be used. Meredith ready to send Expenditures and Payroll through 12/2024 to Didi next week. Those will complete itemization of expenditures for Year 1 of the R&R Grant. This will provide the Committee with better numbers for Budget preparation. Next meeting will be 2025-26 Budget preparation.
- **Action:** Prepare for 2025-26 Budget meeting. David to confirm requirements. Meredith to supply reimbursement submission expenditures to Committee when available.

Meeting Adjourned: 4:45 p.m.

NEXT FC PUBLIC MEETING:

**APRIL 18, 2025 at Mosquito Fire Station at 1:30 p.m.
2025-26 Budget**

Mosquito Fire Protection District
Prelim Budget 2025-2026
July 2025 through June 2026

<i>Prelim Budget 25-26 V-#8</i>		Base Budget	Notes
<i>Finance Committee Reference</i>			
Revenue			
0001R Real Carry not previously in budget			
0100 · Prop Tax Curr Secured		188,190.00	
Property Tax Admin Cost		(3,427.00)	Amount county is charging to administer property Tax
0110 · Prop Tax Curr Unsecured		3,637.00	
0120 · Prop Tax Prior Unsecured		0.00	
0130 · Unsecured Prop Tax Prior		100.00	
0140- Supplemental Taxes		2,000.00	Based off of 24-25
0150- Supplemental Prior		300.00	
1175 · Special Tax Direct Assessments		188,000.00	
Special Tax Admin Cost		(1,880.00)	Amount county is charging to administer Special Tax
0360- Penalties		3,000.00	
0400 - Rev Interest		3,000.00	Based off of 24-25
0820 · ST Homeowner Prop Tax relief		500.00	
0880 ST Other		0.00	
1200 Revenue Other Govt.		0.00	
1321 Transfer from Reserves (Allocated)			
1350 Transfer from Reserves (Unallocated)		0.00	
1744 Misc Inspections or Services		0.00	
1940 Misc Revenue		0.00	
1940c Misc Revenue (community)		0.00	In Past has been as much as \$2k before it was all funeled to DAX.
1940s Misc Revenue (School)		4,000.00	How much we get back for training If we do more Training this number goes up. Has been over \$10K in past.
1940r Misc Revenue (rebates)		1,000.00	Credit Card Rebates
1940g Misc Revenue (Grants prior year still expected)			2024-2025 Reimbursements still expected
1940g Misc Revenue Grant Pass through for Grant Manager			Pass through back to Grant Manger
1940f Misc Revenue (Fuel)		8,000.00	What SCPOA gives us for Fuel
Lexipol reimbursement from CIRA		1,805.60	\$1805.60 this year
Vector-Solutions reimburse from CI		3,000.00	.
1942 Misc Reimbursement		0.00	
Vertical Total			(Math Check Only)
Total Revenue		401,225.60	
Expense			
300000 · Salaries and Employee Benefit			
303000 · Perm Employees/Elect Official			
Perm Employee (Chief)		51,588.00	
Perm Employee (Captain)		58,136.00	
303001 · Temporary Employees			
303002 · Overtime		4,032.00	PT Admin- Clerk 32 Hours per Week (\$20 per hour) 1.5 postions Shar's numbers are Cpt-\$4,032 Chief - \$0/ Admin - \$0.
303004 · Stipends		35,000.00	\$35,000 in stipends from baseline
303020 · Retirement		4,193.00	Ft Cpt - \$4,193
303021 · O.A.S.D.I.		9,932.48	Ft Cpt - \$3,466.44/ FT Chief-\$4,402.68/PT Admin - 2,063.36
3021 OASDI from Stipend & pay per call		2,170.00	6.2% of 35,000 Stipend in Base
303022 · Medi Care		2,323.70	FTCpt-\$810.70/FT Chief-\$1,030/PT Admin-483
3022 Medi Care from Stipend & pay per ca		507.50	1.45 % of 35,000 Stipend in Base
303030 · Vacation, Sick, Holiday		9,111.00	FT Cpt-\$1866 +\$ 2,144/ FT Chief-\$2,370+\$2,731 Review

Mosquito Fire Protection District
Prelim Budget 2025-2026
July 2025 through June 2026

<i>Prelim Budget 25-26 V-#8</i>		Base Budget	Notes
<i>Finance Committee Reference</i>			
303040	Health Insurance	9,000.00	FT Cpt-\$9,000/ FT Chief-\$0 Might need Review
303041	Unemployment Insurance Employer	924.00	FT Cpt - \$308/ FT Chief- \$308/ PT Admin-\$308
	3041 Unemp Ins from Stipend & pay per ca	1,190.00	3.4 % of 35000 Stipend in Base
303060	Workers' Compensation Employer	62,747.00	Amount of 24-25 Quote
	<i>Vertical Total</i>		<i>(Math Check Only)</i>
Total 300000 · Salaries and Employee Benefit		300,774.68	
400000 · Services and Supplies			
404021	Fire Turnouts	14,000.00	(50/50 Grant Moved to Equipment 6040)
404022	Uniforms	2,000.00	
404040	Telephone Co. Vendor Payments	0.00	
	404040a· Telephone Buss phone	1,200.00	25 per month (Changed to \$100 per month)
	404040b· Telephone wireless internet	1,440.00	120 per month
	404040G · Streamline Web service Paym	1,020.00	We apparantly still have this. Unsure if Grant Covers any?
404042	Radio Vendor Payments	0.00	
404043	Dispatch Fees-Contract	2,000.00	
404060	Food & Food Products		
404080	Household Expense-Station Supplies	400.00	
404083	Laundry	100.00	Dry Cleaning?
404084	Expendable Equipment		
404085	Refuse Disposal	2,500.00	
404087	Exterm / Fumgn Services	600.00	Appears to be about \$100 every other month
404100	Insurance Premium	52,530.10	
404140	Manit. Equipment		
404142	* Maint. Comm Equipment		
404144	Maint. Computer System/Software	2,000.00	Hope is to put all computer related charges here. Past split between 4140 and 4144
404145	Maint. Equipment Parts	4,500.00	Per Annual Maintenace Estimate this should be \$5,500
404160	Veh. Maint. Outside labor		
404161	Veh Maint. Parts Direct Charge		
404164	Veh Maint. Tires & Tubes	3,600.00	Per Annual Maintenace this should be \$2000 + \$300 for Brakes
404180	Maint Building & Improvements	2,750.00	
404183	Maint. Grounds	0.00	
404197	Maint Building Supplies	700.00	
404200	Medical, Dental & Lab Supplies	0.00	
404220	Memberships	1,700.00	
404260	Office Expense	2,000.00	
404261	Postage	250.00	
404263	Subscription Newspaper Journals	100.00	
404300	Professional & Specialized Serv	3,000.00	
404304	* Agency fee County/ Lafco	548.92	Based off of 24-25
404305	Audit & Accounting Services	8,700.00	Amount of Quote for Year
404313	Legal Services	5,000.00	
404322	Medical Exams	1,000.00	
404324	Medical Dental Lab Supplies	500.00	? JPA pay for meds or do we?
404335	Election Dept Services	0.00	? Do we plan a balot messure?
404400	Publications & Legal Notices	200.00	
404460	Equip. Small tools & Instrument	500.00	
404463	Equipment Telephone Radio	150.00	
404500	Special Dept. Expense	2,500.00	
404502	Educational Materials	200.00	

Mosquito Fire Protection District
Prelim Budget 2025-2026
July 2025 through June 2026

<i>Prelim Budget 25-26 V-#8</i>		Base Budget	Notes
<i>Finance Committee Reference</i>			
404507	· Fire & Safety Supplies	500.00	
404538	- Software	0.00	
404539	- Software License	6,200.00	They tend to hit late in Fiscal year. Microsoft increase
	Lexipol reimbursement from CIRA	1,805.60	These get reimbursed via 1940
	Vector-Solutions reimbursment from CI	3,000.00	These get reimbursed via 1940
404600	- Transportation & Travel	0.00	
404602	- Mileage Employee Private auto	0.00	
404606	· Fuel Purchases	27,400.00	SCPOA will probably give us \$8000 this year
404609	· Staff Development	500.00	
404617	Staff Development Non 1099	0.00	
404700	· Utilities	15,000.00	
	<i>Vertical Total</i>		<i>(Math Check Only)</i>
Total 400000 · Services and Supplies		172,094.62	
600000	· Fixed Assets		
606020	· Buildings & Grounds	200.00	
606040	· 606040 Equipment	0.00	
	<i>Vertical Total</i>		<i>(Math Check Only)</i>
Total 600000 · Fixed Assets		200.00	
Contingency & Reserves			
7700	Contingency		
7800	Transfer to Reserves		
	<i>Vertical Total</i>		<i>(Math Check Only)</i>
Total Expense		473,069.30	
Admin Fee earned from Strike Team			
Sub Total Admin minus Add Backs			
	<i>Vertical Total</i>		
		(71,843.70)	