



## Mosquito Fire Protection District

**Board of Directors Meeting**  
Thursday, May 27, 2021 – 7 PM  
Mosquito FPD Station 75  
8801 Rock Creek Road Placerville, Ca. 96557

### AGENDA

Item	Presenter
<p><b>1. Call to Order.</b></p> <p>In order to ensure compliance with federal and state guidance regarding large gatherings and in accordance with State of California Executive Order N-29-20, to provide the public with the opportunity to provide comments to the Board, the Board is providing a call in number (please see below). The chair will call for public comment. When you hear the item called that you wish to comment on, please indicate your wish to comment, await the notification that you may comment. You may speak for three minutes or as otherwise provided by the Board Chair. While speaking, please reduce any background noise to ensure that your comments can be heard.</p> <p>Topic: MFPD Board Meeting 2021 May 27 Time: May 27, 2021 07:00 PM Pacific Time (US and Canada)</p> <p>Join Zoom Meeting <a href="https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09">https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09</a></p> <p>Meeting ID: 868 516 5316 Passcode: 223344 One tap mobile +16699006833,,8685165316#,,,,*223344# US (San Jose) +12532158782,,8685165316#,,,,*223344# US (Tacoma)</p> <p>Dial by your location +1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 929 205 6099 US (New York) +1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 Find your local number: <a href="https://zoom.us/u/abBOFN2Go">https://zoom.us/u/abBOFN2Go</a></p> <p>If you have a disability and are requesting an accommodation pursuant to the Americans with Disabilities Act, please contact district at 530-626-9017 or <a href="mailto:admin75@mfpd.us">admin75@mfpd.us</a></p>	C. Persico
<p><b>2. Roll Call &amp; Quorum announced.</b></p> <p>MFPD &lt;&lt;05/27/2021&gt;&gt; Page 1 of 45</p>	C. Persico

[illegible]

<b>9.7</b> Cost increase for District Audit CPA Services	J. Rosevear
<b>9.8</b> Discussion of possible acquisition of parcel AP# 085-084-01/8829 Rock Creek Rd	C. Persico
<b>10. Informational items: Correspondence and Communication.</b>	
<b>11. Director's Comments.</b>	
<b>12. Pending Agenda Items:</b> Directors may propose agenda items for future Board meetings.	
<b>13. Adjourn</b>	

# Mosquito Fire Protection District Bills for All Vendors

April 29, 2021

	Name	Num	Amount	Terms	Date	Split	Name Address	Memo
Apr 29, 21								
	10938	41422021	100.00	MFPD04292021	04/29/2021	404040 · Telephone Co. Vendor Payments	Action computers	41422021 Hieu Email management R&R grant
	2479	97842021	920.00	MFPD04292021	04/29/2021	404500 · Special Dept. Expense	ADM Advanced Drug	97842021 ADM Physical/backgr check R&R grant
	2425	411731	628.37	MFPD04292021	04/29/2021	404021 · Fire Turnouts	Advantage Gear, Inc	411731 Adv. Gear volunteer R&R Grant
	3400	106952	142.87	MFPD04292021	04/29/2021	404180 · Maint Building & Improvements	Aramark	106952 Aramark Shop towels
	10994	1394324	33.77	MFPD04292021	04/29/2021	404260 · Office Expense	Christopher L. Baker	1394324 Staples office supplies
	9140	115322021	382.65	MFPD04292021	04/29/2021	404140 · Maint. Equipment	Failsafe Testing LLC	115322021 Failsafe Ladder testing
	10687	39602021	4278.57	MFPD04292021	04/29/2021	404160 · Veh. Maint. Service Contract	G & T Truck Repair	39602021 G&T Truck repair-Board approved
	4660	33012021	494.00	MFPD04292021	04/29/2021	404313 · Legal Services	Girard & Edwards Attorneys at L	33012021 Girard Edwards Attorney Legal Counsel
	4660	33022021	378.00	MFPD04292021	04/29/2021	404313 · Legal Services	Girard & Edwards Attorneys at L	33022021 Girard Tucker Attneys Legal counsel
	4941	819897	1679.55	MFPD04292021	04/29/2021	404606 · Fuel Purchases	Hunt & Sons	819897 Hunts& sons Bulk fuel
	2230	60992021	360.00	MFPD04292021	04/29/2021	404300 · Professional & Specialized Serv	Jon Lyons Truck Repair	60992021 JonLyons E275 Repair
	1567	16772021	926.25	MFPD04292021	04/29/2021	404300 · Professional & Specialized Serv	Lexipol LLC	16772021 Lexipol LLC Policies Subscription
Apr 29, 21			<b>10324.03</b>					

## Mosquito Fire Protection District Bills for All Vendors

	Name	Num	Amount	Terms	Date	May 13, 2021 Split	Name Address	Memo
May 13, 21								
	2479	98352021	420.00	MFPD05132021	05/13/2021	404500 · Special Dept. Expense	ADM Advanced Drug	ADM Phys/backgr checks 2 R&R grant
	2425	417521	124.30	MFPD05132021	05/13/2021	404022 · Uniforms	Advantage Gear, Inc	417521 Adv Gear Uniform R&R grant
	2425	417401	645.37	MFPD05132021	05/13/2021	404022 · Uniforms	Advantage Gear, Inc	417401 Adv Gear Uniform R&R grant
	2425	420861	130.74	MFPD05132021	05/13/2021	404022 · Uniforms	Advantage Gear, Inc	420861 Adv Gear Uniform R&R grant
	559	231293	6,521.00	MFPD05132021	05/13/2021	404021 · Fire Turnouts	ALLSTAR Fire Equipment	231293 Allstar Wildland Gear 50/50 Grant
	559	231457	434.29	MFPD05132021	05/13/2021	404021 · Fire Turnouts	ALLSTAR Fire Equipment	231457 Allstar Wildland Gear 50/50 Grant
	341	52835	141.92	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Burton's Fire Inc.	52835 Burtons Kit Conversion/repair WT75
	341	52738	110.49	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Burton's Fire Inc.	52738 Burtons Kit Field Serv. WT75
	544	106789	508.78	MFPD05132021	05/13/2021	404021 · Fire Turnouts	Cascade Fire Equipment	106789 Cascade Wildland gear 50/50 grant
	4660	33632021	2,002.00	MFPD05132021	05/13/2021	404313 · Legal Services	Girard & Edwards Attorneys at L	33632021 Girard Attnmys Legal counsel
	4660	33642021	1,313.00	MFPD05132021	05/13/2021	404313 · Legal Services	Girard & Edwards Attorneys at L	33642021 Girard Attnys Legal Counsel
	4951	1940253	80.21	MFPD05132021	05/13/2021	404260 · Office Expense	Inland Business Systems	1940253 Copier Fee
	2230	61092021	355.26	MFPD05132021	05/13/2021	404300 · Professional & Specialized Serv	Jon Lyons Truck Repair	Electr repair E275, Valve repair WT75
	4974	89652021	54.80	MFPD05132021	05/13/2021	404400 · Publications & Legal Notices	Mountain Democrat	89652021 Mt democrat Legal notice
	59	347592	29.21	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	Riebes Fitting to Fix Leak W75
	59	348152	-16.23		05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	348152 Riebes Returned Fitting WT75
	59	350876	12.98	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	350876 Fitting WT75
	59	357602	64.26	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	357602 fittings E275
	59	359327	21.12	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	359327 Parts E275
	59	358765	7.57	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	358765 H3 Bulb E275
	59	360616	4.32	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	360616 Fuses E275
	59	363943	2.47	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	363943 Cap screw E275
	59	365538	21.64	MFPD05132021	05/13/2021	404161 · Veh Maint. Parts Direct Charge	Riebes Auto Parts 59	365538 U-joint WT75
May 13, 21			12,989.50					

## Mosquito Fire Protection District Bills for All Vendors

	Name	Num	Amount	Terms	Date	May 18, 2021 Split	Name Address	Memo
May 18, 21								
	31140	16195433	400.00	MFPD05182021	05/18/2021	404500 · Special Dept. Expense	CalPERS	16195433 Calpers SS 2021
	6835	0331217492	1,170.00	MFPD5182020	05/18/2021	303020 · Retirement	Fidelity Investments	Fidelity# 220637492 R. Purves QTR3
	11078	18177	911.63	MFPD05182021	05/18/2021	404021 · Fire Turnouts	Foxfury LLC	18177 Helmet lights 50/50
	10457	60680421	750.00	MFPD05182021	05/18/2021	303040 · Health Insurance	Jack Rosevear	J. Rosevear Health Ins. Reimb April
	10457	60680521	750.00	MFPD05182021	05/18/2021	303040 · Health Insurance	Jack Rosevear	Health Ins Reimb J.Rosevear May
	10457	789265	21.00	MFPD05182021	05/18/2021	404324 · Medical Dental Lab	Jack Rosevear	789265 Reimb Livescan R&R Grant
	10712	4221220	117.30	MFPD05182021	05/18/2021	404600 · Transportation & Travel	James B. Eckroth	Stagecoach Fire SSD Support Vehicle Reimb
	3309	01292021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	01292021 Medical Reimb R. Purves
	3309	02122021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	02122021 Medical Reimb R. Purves
	3309	02262021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	02262021 Medical Reimb R. Purves
	3309	03122021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	03122021 Medical Reimb R. Purves
	3309	03262021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	03262021 Medical Reimb R. Purves
	3309	04092021	266.55	MFPD05182021	05/18/2021	303040 · Health Insurance	Ryan Purves	04092021 Medical Reimb R. Purves
May 18, 21			<u>5,719.23</u>					

# Mosquito Fire Protection District Bills for U.S. Bank El Dorado Co

	Name	Num	Amount	Terms	Date	May 19, 2021	Memo	Name Address
						Split		
May 19, 21								
	1080	819034339	5.00	MFPD05192021	05/19/2021	404260 · Office Expense	819034339 Microsoft	U.S. Bank
	1080	163081144	300.00	MFPD05192021	05/19/2021	404300 · Professional & Specialized Serv	1630 Sierra Inspection Station	U.S. Bank
	1080	627025008	116.89	MFPD05192021	05/19/2021	404161 · Veh Maint. Parts Direct Charge	627025008 Amzn Headlight 7500	U.S. Bank
	1080	2061689	42.37	MFPD05192021	05/19/2021	404161 · Veh Maint. Parts Direct Charge	Costco C7500 parts - supplies	U.S. Bank
	1080	2019400	13.98	MFPD05192021	05/19/2021	404060 · Food & Food Products	2019400 Costco Rehab supplies	U.S. Bank
	1080	70183632	15.00	MFPD05192021	05/19/2021	404260 · Office Expense	70183632 Microsoft	U.S. Bank
	1080	818001678	160.00	MFPD05192021	05/19/2021	404260 · Office Expense	818001678 Microsoft	U.S. Bank
	1080	814046767	28.71	MFPD05192021	05/19/2021	404260 · Office Expense	814046767 Microsoft	U.S. Bank
	1080	654535053	5.80	MFPD05192021	05/19/2021	404261 · Postage	654535053 UPS Postage	U.S. Bank
	1080	144223	19.38	MFPD05192021	05/19/2021	404463 · Equip. Telephone & Radio	144223 Costco batteries	U.S. Bank
	1080	191392815	58.98	MFPD05192021	05/19/2021	404260 · Office Expense	191392815 Buss cards R&R Grant	U.S. Bank
	1080	193706947	40.93	MFPD05192021	05/19/2021	404161 · Veh Maint. Parts Direct Charge	Shipping BA's for refund	U.S. Bank
	1080	935422156	7.00	MFPD05192021	05/19/2021	404313 · Legal Services	935422156 Certified mailing	U.S. Bank
	1080	3804712	14.05	MFPD05192021	05/19/2021	404180 · Maint Building & Improvements	3804712 Cleaning supplies	U.S. Bank
	1080	11407920	199.00	MFPD05192021	05/19/2021	404220 · Memberships	11407920 FDAC Conf	U.S. Bank
	1080	839339046	44.34	MFPD05192021	05/19/2021	404700 · Utilities	839339046 Freeconference call	U.S. Bank
	1080	186267786	260.44	MFPD05192021	05/19/2021	404700 · Utilities	186267786 Garbage Service	U.S. Bank
	1080	83409264	13.93	MFPD05192021	05/19/2021	404220 · Memberships	83409264 AMZN membership	U.S. Bank
	1080	810336300	335.39	MFPD05192021	05/19/2021	404700 · Utilities	810336300 PGE Electric	U.S. Bank
	1080	41882366	39.99	MFPD05192021	05/19/2021	404040 · Telephone Co. Vendor Payments	41882366 ATT wireless	U.S. Bank
	1080	523291023	354.10	MFPD05192021	05/19/2021	404040 · Telephone Co. Vendor Payments	523291023 ATT Buss phone	U.S. Bank
	1080	672929463	14.99	MFPD05192021	05/19/2021	404040 · Telephone Co. Vendor Payments	672929463 Zoom	U.S. Bank
	1080	891572426	3.99	MFPD05192021	05/19/2021	404538 · Software	891572426 Aplus	U.S. Bank
	1080	82310156	7.00	MFPD05192021	05/19/2021	404040 · Telephone Co. Vendor Payments	82310156 Freeconferencecall	U.S. Bank
May 19, 21			<u>2101.26</u>					



## Mosquito Fire Protection District

### Board of Directors Meeting

Thursday, April 22, 2021 – 7 PM

Mosquito FPD Station 75

8801 Rock Creek Road Placerville, Ca. 96557

### MINUTES

Item	Presenter
<p><b>1. Call to Order. 7 PM</b></p> <p>In order to ensure compliance with federal and state guidance regarding large gatherings and in accordance with State of California Executive Order N-29-20, to provide the public with the opportunity to provide comments to the Board, the Board is providing a call in number (please see below). The chair will call for public comment. When you hear the item called that you wish to comment on, please indicate your wish to comment, await the notification that you may comment. You may speak for three minutes or as otherwise provided by the Board Chair. While speaking, please reduce any background noise to ensure that your comments can be heard.</p> <p>Topic: MFPD Board Meeting 2021 Apr 22 Time: Apr 22, 2021 07:00 PM Pacific Time (US and Canada)</p> <p>Join Zoom Meeting <a href="https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09">https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09</a></p> <p>Meeting ID: 868 516 5316 Passcode: 223344 One tap mobile +16699006833,,8685165316#,,,,*223344# US (San Jose) +12532158782,,8685165316#,,,,*223344# US (Tacoma)</p> <p>Dial by your location +1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 929 205 6099 US (New York) +1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 Find your local number: <a href="https://zoom.us/u/abBOFN2Go">https://zoom.us/u/abBOFN2Go</a></p> <p>If you have a disability and are requesting an accommodation pursuant to the Americans with Disabilities Act, please contact district at 530-626-9017 or <a href="mailto:admin75@mfpd.us">admin75@mfpd.us</a></p>	C. Persico
<p><b>2. Roll Call &amp; Quorum announced.</b> Present Directors Connell Persico, Barbara Mike, Jerry Pullin and James Young. We have quorum.</p>	C. Persico



<p><b>3. Pledge of Allegiance.</b></p>	<p>C. Persico</p>
<p><b>4. Public Comment</b> Public may address the board on any District related item not included in this agenda. Please limit your comments to no more than 3 minutes in duration. <i>No comment.</i></p>	
<p><b>5. ADOPTION OF THE AGENDA AND APPROVAL OF CONSENT CALENDAR</b> The Board may make any necessary additions, deletions, or corrections to the agenda including moving items to or from the Consent Calendar and adopt the agenda and the Consent Calendar with one single vote. A Board member may request an item be removed from the Consent Calendar for discussion and separate Board action. At the appropriate time as called by the Board Chair, members of the public may make a comment on matters on the Consent Calendar prior to Board action.</p> <p><i>Motion to approve Agenda and approval of Consent Calendar by Director Young, second by Director Persico. Ayes: Directors Young, Persico, Pullin and Mikel. Noes: 0 Abstain: 0</i></p>	<p>C. Persico</p>
<p><b>6. CONSENT CALENDAR</b></p> <p><b>6.1</b> Approval of Expenditures; Expenses Mar 23, 2021</p> <p><b>6.2</b> Approval of Expenditures; Expenses Mar 24, 2021</p> <p><b>6.3</b> Approval of Expenditures; Expenses Apr 14, 2021</p> <p><b>6.4</b> Approval of Expenditures; Expenses Apr 15, 2021</p> <p><b>7. <u>Approval of Minutes:</u></b></p> <p><b>7.1</b> Minutes 2021 Mar 25, 2021. Motion to approve by Director Pullin, second by Director Young Ayes: Directors Persico, Young, Pullin and Mikel. Noes:0 Abstain: 0</p> <p><b>7.2</b> Minutes 2021 Apr 5, 2021. <i>Motion to approve by Director Young, second by Director Persico Ayes: Directors Persico, Young and Pullin. Noes:0 Abstain: Director Mikel</i></p> <p><b>8. <u>Chief's Report</u></b> <i>One update not on the Chiefs' report; Today was the First Vaccination clinic and it was successful. 31 Community members received their first Covid shot. The second vaccination is scheduled for the 18<sup>th</sup> of May. Special thanks to staff and support group for their participation.</i></p> <p><b>9. <u>Issue Items</u></b></p> <p><b>9.1</b> Board of Directors Vacancy- Appointment Process. <i>Motion to approve by Director Persico, second by Director Pullin Ayes: Directors Persico, Young, Mikel and Pullin. Noes:0 Abstain: 0</i></p>	<p>J. Rosevear</p> <p>C. Persico</p> <p>C. Persico</p> <p>J. Rosevear</p> <p>J. Rosevear</p> <p>J. Rosevear</p>

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<p><b>9.2</b> Board Treasurer Position. <i>Motion to approve by Director Persico, second by Director Young, Ayes: Directors Persico, Young and Pullin. Noes: Mikel Abstain: 0</i></p> <p><b>9.3</b> Approval of Policy 1045 (Policy Manual Chapter 3)- Member Speech, Expression, and Social Networking. <i>Motion to approve by Director Persico, second by Director Young, Ayes: Directors Persico, Young and Pullin. Noes: Mikel Abstain: 0</i></p> <p><b>9.4</b> Approval of District Independent Auditor's Report for FY 19-20. <i>Motion to acknowledge receipt of the Auditors' statement by Director Persico, second by Director Young. Ayes: Directors Persico, Young Pullin and Mikel. Noes: 0 Abstain: 0</i></p> <p><b>9.5</b> Budget Realignments/Adjustments for FY 2020-2021.  <i>First Motion by Director Persico, second by Director Young to approve moving \$5000. from account 1940 Misc Revenue to Expense Acct 4160 Vehicle Maintenance.</i>  <i>Second Motion by Director Persico, second by Director Young to move \$5000. from Acct 6040 Fixed assets to Acct 4160 Vehicle Maintenance.</i>  <i>Third Motion by Director Persico, second by Director Young to budget transfer of funds as proposed</i>  <i>Fourth Motion by Director Persico, second by Director Young to approve the revised Budget as shown on Fiscal Year 2020-2021 MQT Amended Budget transfers.</i>  <i>Ayes: Directors Persico, Young, Mikel and Pullin.</i>  <i>Noes: 0 Abstain: 0</i></p> <p><b>9.6</b> Fire Chief Evaluation Process. <i>Motion to approve by Director Persico, second by Director Young, Ayes: Directors Persico, Young and Pullin. Noes: Mikel Abstain: 0</i></p>	<p>C. Persico</p> <p>J. Rosevear</p> <p>J. Rosevear</p> <p>C. Persico</p>
<p><b>10. Informational items: Correspondence and Communication.</b>  <b>13.1</b> Letter received from Kim Purcell. <i>Letter attached.</i></p>	<p>C. Persico</p>
<p><b>11. Director's Comments.</b> <i>Director Persico: The district has received communication regarding events at the airport. The chief has reiterated that the district does not have any comments on functions of the airport. MFPD insists on neutrality with functions of SCPOA.</i></p> <p><i>Director Mikel: Director Mikel read a statement.</i></p>	
<p><b>12. Pending Agenda Items:</b> Directors may propose agenda items for future Board meetings.  <i>Director Persico will propose a Special Tax for the November 2021 Elections at the May Board meeting.</i></p>	

<b>13. Adjourn. 8:33 PM</b>	
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## MOSQUITO FIRE PROTECTION DISTRICT

8801 ROCK CREEK ROAD

PLACERVILLE, CA 95667

(530) 626-9017

Fax (530) 626-3240

### *Chief's Report*

*April-May 2021*

Calls for Service: April 19-May 24

Fires: 3 (Water Tender Mutual aid to Cal Fire, Wildland Fires- Stope Dr & Highgrade Ct.)

Smoke Check: 1

Medical: 4

Public Assist: 2

Fire Season 2021 was officially declared on May 10<sup>th</sup> in Eldorado County. All open burning has been suspended by the Cal Fire Ranger Unit Chief. District personnel responded to three fires recently. On Thursday April 29, District firefighters quickly contained a wildland fire on Stope Drive and on Saturday May 1<sup>st</sup>, Water Tender 75 assisted Cal Fire at the Salmon Fire in Pilot Hill. In the evening of Tuesday May 18<sup>th</sup>, District firefighters again quickly contained a wildland fire on Highgrade Ct.

Cal Fire, through extensive fuels testing and history research, has determined that the level of heavy vegetation/timber fuel moisture is currently at a level normally found in July. This summer is predicted to be one of the driest on record, exceeding last fire season, the most destructive in California History.

On Saturday May 15<sup>th</sup>, the District hosted its first public event at the fire station, in over a year. The Mosquito Fire Safe Council sponsored a Town Hall discussion about the upcoming fire season and evacuation issues. Representatives from Cal Fire, El Dorado County Sheriff and the Forest Service presented their agency's preparedness plans and answered questions from the public. There was a presentation by Director Jerry Pullin about impressive fuel reduction projects and efforts in the Community. There were over 70 people in attendance.

The Sheriff and Cal Fire encourage residents to sign up for the Code Red program (phone application but also for hard-wire phones, email, and other devices), to receive emergency information about fires or other emergencies to be aware of and possibly evacuate from. You can find sign-up information at: [EDSO Alert Notification](#).

Cal Fire has prioritized our Community for defensible space inspections. Three fire inspectors have conducted 193 inspections and have issued 38 violation notices. Cal Fire considers these inspections educational oriented and does not anticipate legal enforcement action. District personnel are available seven days a week to assist residents with property inspections and fire safety information. This includes those residents who have received a violation notice from Cal Fire. Please email [rosevear@mfpd.us](mailto:rosevear@mfpd.us) to schedule an inspection.

On Saturday June 19<sup>th</sup> the Mosquito Fire Safe Counsel, the Swansboro Country Property Owners Association and the Mosquito Firefighters Association will host a fire safety event at Dyer Lake, starting at 2:00pm. There will be fire safety information, displays and discussion about fire safety and evacuation issues affecting our Community. Firefighters will display equipment and conduct demonstrations. Further information about the event is coming soon.

Also, on June 19<sup>th</sup> @ 10am, the Support Group will conduct a training exercise to prepare for evacuation assistance. This includes opening access to the Airport, diverting vehicles from departing out Rock Creek Road while fire engines are trying to come in, monitoring vehicle traffic down Mosquito Road (if safe) to prevent large vehicles from blocking escape through the Bridge. We will simulate and review procedures for organizing and protecting residents at the airport, including parking large vehicles in pre-determined areas.

We have conducted two Covid vaccination clinics, administering a total of 65 vaccinations. The Moderna vaccine was administered in a two-shot series. We will host a third vaccination clinic on June 15, to give second shots to a small group of residents who received first shots. The majority of the group received their second shots during the clinic on May 18<sup>th</sup>. Both clinics have gone smoothly thanks to the skill, organization and positive attitude of our personnel. This involved staff giving vaccinations, screening paperwork, directing vehicles through the drive-thru, monitoring residents for vaccine after-effects. We received great support from County Public Health staff, who were impressed with the District's service and positive connection with the Community.

The Fire District website [www.mfpd.us](http://www.mfpd.us) is improving each week, with more content and information being added. We are currently building the member portal of the site, for personnel to access a variety of training, scheduling, and time sheet/payroll platforms. Please check out the new site and let me know if there are any questions or suggestions.

#### Personnel Update:

Captain Ryan Purves will be leaving the District on June 4<sup>th</sup> to join the El Dorado Hills Fire District as a Firefighter Paramedic. Ryan has been a valued asset to the District for the last five years and will be missed. Captain Morgan Lugo has been selected to fill Ryan's Captain position and will start full time duty on Monday June 7<sup>th</sup>. Morgan is currently a part time Captain with our District and works as a full time Fire Apparatus Engineer with the Georgetown Fire District. We are grateful to have talented, dedicated personnel, who deeply care about our Community. Both Ryan and Morgan are those kinds of people. We are fortunate to have had Ryan with us and know that Morgan coming in will continue consistency and growth of our staff and operations.

Firefighter Engineer Brian Morris has been accepted to Paramedic School, beginning in August 2021. Brian will be funded by a FEMA Assistance to Firefighters Grant, which will cover salary, tuition and replacement of Brian's position while he is away. The training process will take approximately one year, and Brian will return to us a certified paramedic, as Ryan Purves is now.

#### Grant Update:

On 3/12/21 we submitted our grant request to FEMA for the SAFER program funding for staffing. If awarded, which we are hopeful, the grant would provide the ability for us to fund six full time positions for round the clock staffing for the next 3-4 years. Awards will be announced in September 2021.

Our Cal Fire 50-50 grant is currently active (\$20,000) for the purchase of wildland safety equipment. We have ordered approximately \$13,000 in safety gear and equipment, so far. We will be reimbursed for half the amount we spend. According to grant requirements we must purchase the approved equipment prior to June 30, 2021. I have submitted a grant request renewal for \$20,000 for the next fiscal year 2021/22. It identifies additional safety equipment, in anticipation of more volunteers being added over the next 6-8 months. If approved, the grant will come to the Board for review and approval.

I also submitted a grant request to the Jenny Jones Foundation through the California State Firefighters Association (CSFA). The request was for \$25,000 for the replacement of aging hose and the addition of new fire hose, which we have not been able to afford. There was quite a bit of hose which was sold for surplus last year, without consideration of replacement. We need to add hose length capability for water supply and fire attack lines. We are currently borrowing 600 feet of fire attack double jacket hose, from Cal Fire.

We have also submitted three additional grants (2 regional, 1 District) to FEMA for various equipment. Regional grants have been requested with our sister districts for the purchase of new, state of the art breathing apparatus and updated mobile radios, portable radios and pagers. District equipment includes vehicle extrication equipment, a washing machine for contaminated safety gear and a replacement breathing air compressor.

#### SSD/Strike Team Invoice Update:

Attached is the latest update of invoices, breakdown of expenses and revenue generated by fire engine and SSD out of District fire deployments. We have recently received a payment for \$90,321 for six incidents (SSD). The payment for the fire engine/crew deployments are all paid now (4 incidents). Only SSD related invoices and payments remain. I will continue to keep the Board updated each month as payments arrive. I do not anticipate all invoices to be paid until late June or July.

The District is seeking volunteers of all types. If you have the desire to contribute your skills and talents to help your community, we have a place for you.

This concludes my report. I will continue to update our projects and report progress. There are some exciting months ahead as we develop these programs and attract new people to the District. I appreciate the great support we receive from the Community and its commitment to being prepared. If you have any questions or suggestions, please call me at the fire station (626-9017) or email me at [jrosevear@mfpd.us](mailto:jrosevear@mfpd.us).

Jack Rosevear, Chief

# MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road

Placerville, CA 95667

(530) 626-9017

## Agenda Item Issue Paper

**Meeting Date:** May 27, 2021

**Title:** Lexipol Policy Adoption Process

### Summary:

Our Lexipol representative, Marty Scheuerman, has evaluated our current policy manual and has identified comparative Lexipol policies with ours, and which policies are unique to our District. The evaluation of Lexipol policies and the conversion of existing policies requires a process which will take approximately eight to twelve months.

Current Policy 1-02 has been converted to Lexipol Policies #1200 (Board Members) and #1201 (Board Meetings). Our policy language was placed directly into the Lexipol format. These two policies and the social media policy #1045 are the first of our Lexipol policies.

### Discussion:

The commitment to adopt a new policy manual is an opportunity to bring personnel together around a shared vision and redefine organizational culture. It requires dedicated time and effort. The process requires examining questions about current policies and procedures and conducting a critical analysis of every aspect of the operations.

The process requires the us to review each policy and procedure to make sure that policy equals practice. The policies are the guiding principles intended to influence decisions and actions, essentially what individuals are required or allowed to do.

In all, there are 174 Policies and 37 Procedures that will need to be reviewed. This does not count any policies or procedures which are unique to the District that will need to be added. According to Lexipol, small fire agencies take 8-12 months to complete the manual conversion. Any extra steps added to the review process will create a log jam situation and lengthen the time needed for implementation. The sooner implementation is completed, the sooner the district and its employees will be operating in a safer arena.

Assistant Chief Todd Hern will manage the Operations Procedure section, to determine important adoptions and integrate personnel access to the Lexipol website for an organized review of procedures and associated training. We are in the process of obtaining access to the site by all District personnel.

I would like to establish a policy review committee consisting of two board members, a paid staff member, a volunteer firefighter, and a Support Group member to review policies and suggest changes. With the number of policies at hand, I request of the Board to grant the authority to myself and committee to move forward with the review and adoption of policies. The process will slow considerably if all policy adoption must go the Board each month for review and adoption, especially if

there are numerous policies to review.

Adopted policies would be submitted to the Board at each regular meeting and may be ratified by Consent Calendar. Specific policies can be pulled for review and questions. The goal would be to review, evaluate and adopt 15-20 policies per month. Standard Operating Procedures will be handled separately.

The Fire Chief and Committee reviews and make changes to the Lexipol policy content, where appropriate, to make sure policy equals practice. These changes may be in the form of adding existing policy detail to the Lexipol policy or removing content that is not applicable. The Committee would evaluate existing policy and what provisions would need to be transferred.

Once the process of review and change has been completed it would go through a final approval process by the Committee. Once approved, the policies are issued to the final Policy Manual where all personnel will be required to read and understand them and a personal acknowledgment is required. Standard Operating Procedures would be in a separate manual.

Once the Policies are issued the District will receive 10 Daily Training Bulletins (Scenario Based Training on the Policies).

**Recommendations:**

Direct the Chief to form a Policy Committee based on the above recommendations. Board to appoint two Directors to participate. Board grants the authorization of the Committee to approve and implement policies as they developed. Approved policies will submitted and ratified at regular board meetings through the consent calendar process, unless a Board member requests a specific policy to be reviewed as a separate agenda item. Approved policies would be included in Board meeting packets for the public and Board members to review ahead of each regular meeting.

Board affirms the Fire Chief has the authority to approve and implement Standard Operating Procedures, which are a part of the Lexipol subscription service.

Approve Policies 1200 and 1201 as submitted.

**Fire Chief**

Jack Rosevear

**Attachments:**

Lexipol policy comparison spreadsheet  
Draft District Policies 1200 & 1201



## District Board Members

### 1200.1 PURPOSE AND SCOPE

To define as policy, the process of governing the Mosquito Fire Protection District.

### 1200.2 POLICY

The policy of the Mosquito Fire Protection District to adhere to the following Fire Board of Directors Policies regarding Board members.

#### 1200.2.1 DISTRICT BOARD OF DIRECTORS

The Mosquito Fire Protection District is governed by a Board of Directors composed of five members. These members are elected at large by the District's registered voters in the State's General Election held every even year. Each director's term of office is four (4) years.

#### 1200.2.2 BOARD OF DIRECTORS ROLE

- (a) The role of the Board is: (1) to formulate and evaluate policy to ensure the lawful and efficient operation of the District, (2) to oversee the fiscal well-being of the District, and (3) to select and retain competent administrative staff to manage District operations. Routine matters concerning procedural and operational aspects of the District are delegated to the professional staff members employed by the District. A board member should strive to understand that his/her basic function is "policy" and not "administration or operations".
- (b) The District Board shall act only by Ordinance, Resolution, or Motion. A majority vote of members of the District Board (3/5) is required on each action taken and the vote shall be recorded in the meeting minutes.

#### 1200.2.3 BOARD OFFICERS

- (a) The officers of the Board are President, and Vice President. Members filling these positions serve at the pleasure of the Board and are selected by majority vote of the Board at a regular board meeting.
- (b) Board leadership is determined at the December board meeting on even-numbered calendar years. The terms of office shall commence on the first day of January in the following year and end on the thirty-first day of December 24 months later after the Board selects the leadership for the next two-year period.
- (c) Should the President's position become permanently vacant for any reason, the Vice President shall assume the role of President for the remainder of the former President's term as an Officer. If any other officer position becomes permanently vacant for any reason, the Board shall elect a replacement for that position at a regular meeting as soon as practical.

#### 1200.2.4 BOARD OFFICER ROLES

- (a) President - The Board President shall: (1) preside over all Board meetings, (2) shall ensure that an appropriate agenda is established and published for each meeting,

# Mosquito Fire Protection District

## Policy Manual

### *District Board Members*

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- (3) shall sign all documents on behalf of the Board and District as may be required, (4) be the primary interface between the Board and the Chief, and (5) shall have the same rights and responsibilities as other Directors to participate in and vote on items at Board meetings.
- (b) Vice President - The Vice President shall serve as acting president in the temporary absence or disability of the President and shall become president upon the death, resignation, or removal from office of the President.
- (c) Budget preparation assistance becomes the responsibility of the Finance Committee and all other responsibilities are assigned to the Fire Chief. Should the Chief see a need for sign off he has access to both the Finance Committee and the Board President. The Chief will report quarterly (March, June, September, December) on the district fiscal condition.

#### 1200.2.5 BOARD MEMBERS DECORUM

It is understood that Board Members will not always agree. Board members have the right to maintain and express differing viewpoints, styles, opinions, and values. Nonetheless, Board members should aspire to respect the dignity of their office and to observe common standards of decorum to the extent possible.

In order to assist in the governing of the behavior between and among members of the Board of Directors, the following rules shall be observed:

- Board Members' decisions and actions shall best serve the needs of the District's citizens in light of available resources and information available to the Board at the time such decisions or actions take place.
- The dignity, style, values and opinions of each Director shall be respected.
- Responsiveness and attentive listening in communication is encouraged.
- Once the Board of Directors takes action, Directors should commit to supporting said action and not create barriers to the implementation of the action that was taken.

#### 1200.2.6 BOARD MEMBER RESIGNATION

- (a) An office becomes vacant before the expiration of its term upon the delivery of a letter of resignation by the resigning board member to the Board Clerk. The letter may be delivered by mail, in person, or electronically.
- (b) The letter of resignation shall specify a date on which the resignation will become effective and no acceptance or rejection by the Board is necessary.
- (c) A vacancy shall occur if any member ceases to discharge the duty of his/her office for the period of three (3) consecutive months by failing to attend regular board meetings. For good cause, however, the Board may authorize the member's absence.
- (d) A resignation occurs without the delivery of a letter of resignation if a Board Member ceases to be an inhabitant of the District.

# Mosquito Fire Protection District

## Policy Manual

### *District Board Members*

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#### 1200.2.7 HARASSMENT AND DISCRIMINATION

It is the policy of the District to establish and maintain a work environment free of all forms of harassment and discrimination. Such behaviors are unacceptable and will not be condoned or tolerated on the part of any District member. All Directors paid staff and volunteers must be familiar with and in compliance of the District's Policy prohibiting such behaviors. This shall be accomplished by annually reviewing Policy's 3-01, 3-04, 3-06, and 3-07.

#### 1200.2.8 CODE OF ETHICS TRAINING

Assembly Bill 1234, passed by the California Legislature on October 7, 2005, requires that any local agency providing compensation (either by salary or stipend) or reimbursement of expenses to members of its legislative body must provide ethics training to those local agency officials every two years. While Directors currently do not fall within the compensation or reimbursement requirements of AB 1234, by policy all Directors shall meet the requirements of this law and provide evidence of compliance to the Board Clerk within three (3) months of assuming office.

#### 1200.2.9 CONFLICT OF INTEREST

The District shall adopt by Resolution and file with the Clerk of the County of El Dorado a Conflict of Interest Code which satisfies the requirements of Government Code Sections 81000, et. seq. The Resolution shall be reviewed and amended as necessary.

Board members, designated employees, paid staff and their immediate relatives, and volunteers who do business with the Fire District shall disclose such interest to the District Board.

## District Board Meetings

### 1201.1 PURPOSE AND SCOPE

To define as policy, the process of governing the Mosquito Fire Protection District.

### 1201.2 POLICY

The policy of the Mosquito Fire Protection District to adhere to the following Fire Board of Directors Policies regarding Board meetings.

#### 1201.2.1 BOARD MEETINGS

Regular Board of Director meetings are held at the Mosquito Fire Station, 8801 Rock Creek Road, and are open to the public. The meeting date and time is generally the fourth Thursday of each month at 7:00 PM. Emergency, special and committee meetings may be held within District boundaries at a date and time as necessary.

#### 1201.2.2 MEETING ATTENDANCE

The basic manner in which board members fulfill their elected responsibilities is through attendance and active participation at regular, special, and emergency meetings. Members of the Board are encouraged to attend all scheduled meetings.

#### 1201.2.3 MEETING AGENDA (BROWN ACT REQUIREMENT)

- (a) An agenda for each meeting held by the Board of Directors shall be developed and posted in accordance with the provisions of the Brown Act.
- (b) To assure Board familiarity with Brown Act provisions, the Board President, through District's legal counsel or other satisfactory means, shall schedule a workshop covering relevant portions of the Act. The workshop will be scheduled within the first quarter of each odd-numbered calendar year

#### 1201.2.4 AGENDA ITEMS

A Director or Chief may place on the agenda an item for the Board's consideration by submitting it to the Board Clerk in a timely manner (at least 7 days before the regularly scheduled meeting). The item should include a designation as a discussion item or action item.

#### 1201.2.5 BOARD MEMBER PACKAGE

Except in exigent circumstances, the Board Clerk shall compile a Board Member Package for each scheduled meeting and shall provide a copy of that package to all Board Members and the Chief at least three (3) calendar days prior to the scheduled meeting date.

The Board Package shall contain all data pertinent to the meeting including issue papers for each "Action Item" if applicable. At least three (3) additional Board Packages shall be printed and be available for the public's use during the scheduled meeting.

# Mosquito Fire Protection District

## Policy Manual

### *District Board Meetings*

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#### 1201.2.6 CORRESPONDENCE

Any correspondence delivered to Station 75 pertaining to District business addressed to the President, Board Members, or other correspondence as determined by the Chief to be pertinent, shall be delivered to the Board Clerk time and date stamped (so it can be later determined when it arrived), and placed on file in the administrative office when received. If there exists a condition where some or all Board members can not access the station to review the Board correspondence, then the correspondence shall be scanned and e-mailed to the affected board members. The communication shall be referenced in the Board packet for the next regular board meeting. It shall be the individual Board member's responsibility to become familiar with that correspondence prior to each regular board meeting. On occasion, individual Directors may be recipients of correspondence that pertain to the District that they feel needs to be relayed to other Board members. These items should be forwarded to the Board Clerk for distribution.

## Proposed Tax Increase – Draft Statement

The Mosquito Fire Protection District (MFPD) has a baseline income of approximately \$340,000, which comes from two sources:

- An allocation of 2% of the property taxes paid on the properties within the district (925 parcels)
- A special tax of \$204 per parcel as approved by Mosquito/Swansboro voters in 2001

There are a few small fees and penalties that generate a few thousand dollars annually. Any additional revenue is generated through gifts, contributions, and grants. In the current fiscal year, total revenue exceeds \$1,600,000. This has been an exceptional year for revenue and expenses due to the now phased out SSD program and the various grants being brought into the budget.

Though some of those non-baseline funds pay for some equipment and supplies, the basic operating costs for the District must be covered by the baseline income. Given that baseline income has remained steady since 2001 and costs have increased (using standard cost of living adjustment formulas, over the 20 years since the fee approval costs have increased by over 100%), the MFPD has a structural deficit, in that there is insufficient baseline revenue to support baseline expenses.

Non-Personnel baseline expenses (and their estimated annual amount) include:

- Utilities (\$18,000)
- Fuel for Vehicles (\$15,000)
- Vehicle, equipment, and grounds maintenance (\$17,500)
- Insurance (\$14,500)
- Legal Fees (\$10,000)
- Audit Fees (\$7,000)
- Station Supplies, office equipment, etc. (\$13,500)
- Memberships, Subscriptions, Required Contracts (\$18,000)
- Firefighter Uniforms, Turnouts and Other Gear ( \$40,000)

These \$153,500 in non-personnel expenses are added to baseline personnel expenses that include a full-time fire chief, an 80% time combined board clerk/administrative assistant, and a full time fire captain.

Those expenses include:

- Fire Chief (\$80,000)
- Admin Staff ( \$30,000)
- Fire Captain (\$54,000)
- Benefits ( \$60,000)

These combined baseline expenses total \$377,500 and do not include costs of staffing the district with firefighters (volunteer and paid) able to respond to calls.

In addition to these annual costs, it is critical to build reserves to meet two vital purposes:

- Vehicle replacement
- Building improvements

The District has a fleet of 4 vehicles (two engines – Type 1 and Type 2, a type 1 water tender and a Squad), all of which are past their estimated life span. Because of our low call volume we have been able to maintain our equipment in satisfactory working order despite their age. The receipt of the OES Type 6 engine takes some pressure off the immediate response vehicle. The next critical need is a second water tender, available to help fight fires in the non-hydrant areas of our community as well as a prime revenue generation vehicle in the case of strike teams. A vehicle replacement reserve of \$25,000 annually would enable the purchase of newer (but still used) equipment or lease/purchase options. Regular contributions to this reserve fund would enable replacement of key vehicles within a ten year time frame.

Building improvements are similar. The fire station, built by volunteers in 1973, in addition to needing a new roof and areas of new siding, suffers from a lengthy pattern of deferred maintenance. Electrical power is inadequate and some plumbing is problematic. The new OES Type 6 engine raises storage issues that adds to the existing need for additional space. A building improvements reserve of \$20,000 annually would enable the completion of needed upgrades within a 5-7 year period. This estimate assumes that the majority of labor costs will be absorbed by community volunteers.

The District currently has accumulated reserves of \$180,000. Over the past five years, the District has used reserve funds totaling \$ 60,000 to balance its budget in four of those years. If the tax increase measure is approved, the District will be in a position to secure adequate reserves to meet any foreseeable problem.

*Let's turn back to the staffing issues and the absence of their costs in this analysis. A small community such as ours cannot afford mandated minimum staffing standards. Out of necessity and desirability, our model is and must be a mixed model with a few paid staff and a heavy reliance on volunteers. Among the volunteers, our preference is local community residents. To insure adequate staffing to meet 24/7/365 coverage.....*

*2 per 8 hour shift = 2,190 shifts*

*100 hours availability per volunteer per year requires 22 volunteers*

*Retention over a year of 85% requires an additional 6 volunteers per year*

Given the dependence on volunteers, there are a set of incentives and rewards that need to be included as essential operating costs. These primarily include training costs. Assuming an expense of \$1,000 per volunteer, operating costs would need to be increased by \$20,000.

If all of these needs are met through the proposed tax increase, the community would need to vote to approve an increase in their total obligation of \$111 per parcel (\$102,500 increase / 925 parcels). The annual special tax would then increase to \$315 per parcel.

**CONSOLIDATED DISTRICT ELECTION (UDEL)  
NOVEMBER 2, 2021**

**MEASURE CALENDAR**

The information contained in this calendar is the research and opinions of Elections' staff and are applicable to local measures filed in the County of El Dorado only.

DATE	RESPONSIBLE PARTY	DESCRIPTION
June 30 * (125)	District	<p><b>BALLOT MEASURE</b> (E.C. §§ 9311,9051,10403,13247)</p> <p>Resolutions from districts calling a measure due to the Registrar of Voters. The statement of all measures submitted to the voters shall be abbreviated on the ballot. The ballot label shall not contain more than 75 words.</p> <p>* If your district is unable to meet this deadline please contact The Elections Department. (530) 621-7480.</p>
July 5 - 11 (120 - 114)	Registrar of Voters	<p><b>NOTICE OF ELECTION</b> (E.C. §§ 12112, 12113; G.C. §§ 6060, 6061)</p> <p>Publish a single notice of election as soon as possible between these dates setting forth the date for submitting arguments for and against a measure. A synopsis of the measure(s) shall be included in the publication.</p>
July 16 (109)	Proponents/ Opponents	<p><b>FILE ARGUMENTS</b> (E.C. §§ 9315, 9316, 9600)</p> <p>Last day set by the Registrar of Voters to submit arguments in favor or against the measure. Arguments may not exceed 300 words. No more than five signatures shall appear with any argument.</p>
July 17 – 26 (108 – 99)	Registrar of Voters	<p><b>PUBLIC EXAM OF BALLOT MEASURE MATERIALS</b> (E.C. § 9380)</p> <p>During this period the Registrar of Voters will make available for public examination a copy of any, argument or other measure materials.</p>
July 26 (99)	Proponents/ Opponents	<p><b>FILE REBUTTALS</b> (E.C. § 9317, 9600)</p> <p>Last day set by the Registrar of Voters for the same authors of the primary arguments to file rebuttals with the Registrar of Voters. Rebuttals are limited to 250 words.</p>
July 27 – August 5 (98 – 89)	Registrar of Voters	<p><b>PUBLIC EXAM OF REBUTTALS</b> (E.C. § 9380)</p> <p>During this period the Registrar of Voters will make rebuttals to primary arguments available for public examination.</p>
August 6 (88)	County Counsel	<p><b>IMPARTIAL ANALYSIS</b> (E.C. §§ 9313, 9314)</p> <p>Impartial analysis of measures due from County Counsel to Registrar of Voters. The analysis will be printed in the ballot pamphlet preceding the arguments for or against the measure. The analysis is limited to 500 words.</p>



## Director Selection

### Process Update and Recommendations

Two candidates, Wayne Gregson and Joshua Calderon, submitted statements of interest to serve on the Board as an appointed director through November 2022 by the May 7, 2021 deadline.

During the week of May 10, 2021, the four current members of the Board interviewed the two candidates either in person or by Zoom.

During the week of May 17, 2021, three of the current Board members submitted their rank order preferences. Director Mikel did not with a questioning of the process.

Based on the recommendations received, I will present a name for approval at the regularly scheduled May 27, 2021 Board Meeting.

Assuming approval, the name of the selected candidate will be presented on May 28, 2021 to the EDC Board of Supervisors for their concurrence.

# MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road

Placerville, CA 95667

(530) 626-9017

## Agenda Item Issue Paper

**Meeting Date:** May 27, 2021

**Title:** Updates/Changes to Policy 2-01- Compensation for Employees of the District

### Summary:

The primary purpose of proposed changes to this policy is to allow overtime for part-time paid staff, rather than the continuation of compensatory time off (CTO). Other updates were made to the policy related to fiscal year dates and the striking of non-applicable sections.

The definition of CTO is **paid time off** given to the employee instead of overtime pay. We need part-time employees to cover shifts, in place of full-time personnel. Paying part-time employees to take time off limits our ability to cover shifts.

The Fair Labor Standards Act and California Labor Code dictates that employees must be paid for all hours worked and cannot be given time off in place of pay (certain exceptions exist and public employees are exempt from this provision. Public employees are usually covered under a bargaining agreement or MOU).

### Discussion:

Policy 2-02-07 specifies that no overtime will be paid and extra hours worked will be compensatory time off (CTO) for full and part time staff. Compensatory time is calculated the same as overtime but the employee must wait until June of the budget year to be paid. There are exceptions to partial cash-out of balance under approved situations and time off requests by the full time Captain. CTO maximum balance was determined to be 120 hours. The County's payroll computer allows accumulation to 120 hours, but has no alert that the maximum limit has been achieved. Once we detect overage, we conduct an audit to assure all CTO hours are accounted for and issue a partial payoff to reduce the balance under the maximum amount. This has happened several times during this budget year when CTO overage was detected after the fact.

It is inefficient to continue a system of tracking CTO for part-time employees. Part timers do not typically have a regular schedule and when they are scheduled, we need the coverage. To take CTO requires a partial payout of CTO balance and we must find another employee to fill the shift. It is obvious that authorized time spent more than regular hours is an obligation of the District to pay in a timely manner. The budget impacts are the same.

Also proposed is to allow a choice of overtime or CTO for full time positions (Captain, Firefighter-Engineer and Board Clerk/Administrative Assistant). These positions have more scheduling options for CTO and allows overtime to be paid in the applicable pay period, as the part-time staff would be.

Legal Counsel has advised that the 120 hours maximum CTO limit is not compliant with the Fair Labor

Standards Act (FLSA). Emergency response personnel are allowed to accumulate 480 hours of CTO. I have made the correction in the policy to comply with FLSA, but by limiting CTO to full-time staff/Board Clerk and maintaining balance payoff in June of each year, will keep balances to a minimum.

Other changes to the policy update the new fiscal year, when referenced and the elimination of inapplicable sections. The sections related to the SSD reflect the Board's decision to terminate the program.

CTO paid in this budget and still owed is approximately \$13,000. This does not include CTO which may occur in the next pay periods prior to June 30. Appropriate estimations of CTO/Overtime use will need to be reflected in the 2021/22 Preliminary Budget.

**Recommendation:**

Approve the changes as submitted.

**Fire Chief**

Jack Rosevear

Attachment: Policy 2-02- Draft Changes

**MOSQUITO FIRE PROTECTION DISTRICT  
POLICY**

Name of Policy:

**Compensation for Employees of the District**

Policy Number:

**2-02**

Date First Developed:

**08-13-2020**

Revision Date:

~~09-10-2020~~  
05-27-21

Review Date:

~~09-10-2020~~  
05-27-21

Page **1** of **11**

## **PURPOSE**

To define the compensation and benefits for paid employees and **volunteers (stipend)** of the District.

## **POLICY:**

At their regular meeting on ~~June 11, 2020~~ **May 27, 2021** the Board of Directors of the Mosquito Fire Protection District ("MFPD" or "District") adopts the following policy which defines employee benefits and compensation for Fiscal Year 2021-2022. This policy supersedes any benefit and compensation policy, or practice previously adopted by the Board.

Unless otherwise noted, the following provisions apply only to full-time, paid employees. Part-time, paid staff's salary and benefits are described under the appropriate sections in this policy. All listed Compensation to begin in the first full pay period of the Budget year or the first full pay period following hiring or promotion. Time cards must be submitted in a timely fashion. (Not exceeding 1 Month.)

When the term "Chief" is used in this policy, it refers to the highest ranking paid, management employee in the District.

### **2-02-01 Retirement Plan**

Monthly, the District will pay into an approved retirement plan on behalf of the employee an amount equal to 0.75% of the employee's previous month's salary. In a twelve-month period, the total amount paid will be 9% of the employee's annual salary. For a newly hired employee, this benefit does NOT accrue until the first pay period in the month following that employee's acceptance into their chosen retirement plan. The Chief is excluded, and is not offered a retirement plan.

### **2-02-02 Medical Insurance Contribution**

Monthly, the District will pay into a health insurance program chosen by the employee, a monthly contribution which shall be either the cost of the employee's chosen program or \$750.00, whichever is less. This benefit does NOT accrue to a newly hired employee until the first pay period in the month following that employee's acceptance into their chosen medical insurance plan.

**MOSQUITO FIRE PROTECTION DISTRICT  
POLICY**

Name of Policy:

**Compensation for Employees of the District**

Policy Number:  
**2-02**

Date First Developed:  
**08-13-2020**

Revision Date:  
~~09-10-2020~~  
05-27-21

Review Date:  
~~09-10-2020~~  
05-27-21

Page **2** of **11**

**2-02-03 Sick Leave**

Employees shall accrue sick leave at the rate of 2.67 work hours for every pay period of continuous service until a maximum of 40 hours is accrued.

Sick leave must only be used by the employee during times he/she is experiencing impacts on physical or mental health. Use of Sick leave mandates the employee, to whenever possible to provide a 12-hour window, when they are aware of a progressing medical condition. Emergency sick leave may occur when sudden onset of injury or illness that does not allow the employee to establish a 12-hour window to notify District Managers may be used when necessary. Sick Leave shall not be used in place of Vacation or Comp-time Off. All changes in scheduling must be reported to the Fire Chief or his/her designee. Should sick leave extend to more than 3 days, employee will need a doctor's note.

The Chief or his/her designee shall accurately maintain a record of all sick leave earned and used by each employee. The Chief shall monitor each employee's accrual balance to assure that the balance does not, at any time, exceed 40 work hours.

**2-02-04 Long Term Disability**

If an employee cannot perform their duties because of illness or incapacity, arising from an incident not associated with this employment, for a period that exceeds all paid leaves which the employee has accrued, the District will continue to make contributions to the medical and retirement benefits specified by this policy for one calendar month beginning with the month following the exhausting of said paid leaves. After that month, the District is no longer bound to make contributions to any employee benefits offered by Policy 2-02. The Employee's full compensation and benefits will be reinstated upon return to work.

**2-02-05 Holiday Leave**

Employees shall receive the day off from work with pay on each of the following "Holidays"; Christmas Eve, Christmas Day, New Year's Day, Thanksgiving Day, and the Friday immediately following Thanksgiving, Easter, President's Day, and Memorial Day.

If the holiday falls on the employee's scheduled day off, the employee shall be granted Compensatory Time Off equivalent to one workday or receive payment equivalent to one work day.

**2-02-06 Vacation Leave**

- a. Vacation Leave Accrual

# MOSQUITO FIRE PROTECTION DISTRICT POLICY

Name of Policy:

**Compensation for Employees of the District**

Policy Number:

**2-02**

Date First Developed:

**08-13-2020**

Revision Date:

~~09-10-2020~~  
05-27-21

Review Date:

~~09-10-2020~~  
05-27-21

Page **3** of **11**

- 1) Probationary Employee. NO vacation leave shall accrue during the probationary period. However, at the completion of probation, the employee shall be awarded vacation leave hours equivalent to 1.5 hours for each pay period worked during the probation period.
- 2) Year Two through Year Four. After completing 26 pay periods of continuous employment in any classification, employee shall accrue vacation leave at the rate of 3.0 hours per pay period of service.
- 3) Year Five and Thereafter. After completing 130 pay periods of continuous employment in any classification, employee shall accrue vacation leave at the rate of 4.5 hours per pay period of service.
- 4) Maximum accrual of vacation hours is 240 hours. Employees are encouraged to take vacation time in the year earned. Accrued vacation hours will be paid at employment termination for any reason.

b. Vacation Leave Usage

- 1) All vacation leave shall be approved by the Chief (or a Board member in the chief's absence).

c. Vacation Leave Accounting

- 1) The Chief or his/her designee shall maintain an accurate record of all vacation leave earned and used by each employee. The Chief shall monitor each employee's accrual balance to assure that the balance does not, at any time, exceed the specified maximum accrual.

## **2-02-07 Overtime and Compensatory Time Off (CTO)**

~~No overtime is currently authorized for paid staff. However,~~ As is inherent when providing emergency services, additional work time may occasionally be necessary to satisfy the staffing needed for emergency calls for service and to assure the continued readiness of fire personnel, apparatus, and equipment. **CTO is only available to Full Time personnel, who have a choice of CTO or Overtime pay. Overtime pay only is available to Part Time personnel, except the Board Clerk/Administrative Assistant, who has a choice of CTO or Overtime.** To that end, **overtime or CTO** is granted:

# MOSQUITO FIRE PROTECTION DISTRICT POLICY

Name of Policy:

**Compensation for Employees of the District**

Policy Number:

**2-02**

Date First Developed:

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~~09-10-2020~~  
05-27-21

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05-27-21

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- a. For each hour worked in excess of the normal duty hours, the employee will be compensated by being granted **CTO or Overtime** at the rate of one and one-half (1 ½) hours off for each hour worked.
- b. The Chief or his/her designee shall approve the use of all **CTO or Overtime** earned by paid staff members, **before the fact** when practical.
- c. **Dispatched Calls for Service when Off Duty**  
In recognition of the Board's desire that trained, paid staff respond to emergency calls for service whenever they are available, **CTO or Overtime** is granted at the rate of **one and one-half (1.5) hours** of CTO/**Overtime** earned for each hour worked when responding to a dispatched call for service after the employee's normal duty hours. The minimum amount of CTO/**Overtime** awarded shall be 1.5 hours.
- d. **CTO Accounting**  
Employee – The full time employee shall accurately record all CTO earned and used on the District's time card submitted each pay period. **Full time** employees shall assure that their CTO accrual balance does not exceed ~~120~~ **480 work** hours by expeditiously using earned CTO.  
  
Chief – The Chief or his/her designee shall maintain an accurate record of all CTO earned and used by each employee. ~~The Chief shall monitor each employee's accrual balance to assure that the balance does not, at any time, exceed 120 work hours without specific Board approval.~~ **The Chief shall assure that CTO accrual balances do not exceed 480 hours.**
- e. **CTO Usage** – CTO may be taken when requested unless it would unduly disrupt the operations of the District. The District may require an employee to use accrued CTO at any time. In all other respects, usage of CTO will be governed by the same provisions as Vacation Leave usage.
- f. **Payout** - In the last pay period in June of each year, each employee's CTO balance will be reduced to zero (0) by being compensated at the current regular pay rate for unused hours. At the time employment terminates for any reason, an employee shall be paid for accrued CTO at the employee's final hourly rate of pay.

# MOSQUITO FIRE PROTECTION DISTRICT

## POLICY

Name of Policy:

**Compensation for Employees of the District**

Policy Number:

**2-02**

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### 2-02-08 Staff Fire Captain

- a. Position – This is a non-management, full-time, salaried, “at will” position. An employee may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06
- b. Salary - The annual salary for Fiscal Year 2020-2021 is a minimum of \$52,000 and a maximum of \$54,080 (\$25-\$26 hourly). ~~A onetime increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. Work Hours - Regular duty hours shall consist of eight (8) hours per day, five (5) days per week. The Chief shall establish the duty schedule for the positions keeping in mind the Board’s desire is to have an EMT scheduled for duty on each day of the week when possible.
- d. Scheduled Training – When the employee attends an approved, scheduled District training session (i.e. Tuesday night training) after having worked a normal shift that day, he/she shall be granted CTO/**Overtime** at a rate of 1.5 times the number of training hours.
- e. There are no additional benefits associated with this position.

### 2-02-09 Staff Firefighter

- a. Position – This is a non-management, full-time, salaried, “at will” position. An employee may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions, using District Policy 3-03, 3-04, or 3-06
- b. Salary – Annual salary for this position for Fiscal Year ~~2020-2021~~ **2021-2022** is a minimum of \$35,360.00 to a maximum of \$37,440.00 (\$17-\$18 hourly). ~~A onetime increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. Work Hours - Regular duty time shall consist of eight (8) hours per day, five (5) days per week. The Chief shall establish the duty schedule for this position keeping in mind the Board’s desire is to have a certified EMT scheduled for duty on each day of the week when possible.



# MOSQUITO FIRE PROTECTION DISTRICT POLICY

Name of Policy:

**Compensation for Employees of the District**

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- d. Scheduled Training - When the employee attends an approved, scheduled District training session (i.e. Tuesday night training) after having worked a normal shift that day, he/she shall be granted CTO/**Overtime** at a rate of 1.5 times the number of training hours.
- e. There are no additional benefits associated with this position. ~~Specific Benefits needs defining by employee based on personnel review for 2019-2020.~~

## **2-02-10 Relief Firefighter/EMT**

- a. Position – This category includes the ranks of Firefighter, Engineer Operator, and Fire Captain. These are non-management, non-benefited, “at will” positions. An employee may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06.
- b. Salary - This is an hourly position ranging from \$14.00 to \$27.95 per hour. The annual compensation for Fiscal Year ~~2020-2021~~ **2021-2022** is a minimum of \$29,120.00 and a maximum of \$33,280.00. ~~A one-time increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. Work Hours - The Chief shall establish the duty schedule for the positions keeping in mind the Board’s desire is to have an EMT scheduled for duty on each day of the week when possible.
- d. Scheduled Training - When the employee attends an approved, scheduled District training session (i.e. Tuesday night training) after having worked a normal shift that day, he/she shall be granted ~~CTO~~ **Overtime** at a rate of 1.5 times the number of training hours.
- e. 2-02-03 Sick Leave policy provisions apply to this position.
- f. ~~2-02-07 Comp Time policy provisions apply to this position~~
- g. ~~Time Off (CTO) provision apply to this position.~~

# MOSQUITO FIRE PROTECTION DISTRICT POLICY

Name of Policy:

**Compensation for Employees of the District**

Policy Number: <b>2-02</b>	Date First Developed: <b>08-13-2020</b>	Revision Date: <del>09-10-2020</del> 05-27-21	Review Date: <del>09-10-2020</del> 05-27-21	Page <b>7</b> of <b>11</b>
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- h. There are no additional benefits associated with this position.

## **2-02-11 Nominal Stipend or Pay Per Call Volunteer Firefighter**

- a. Position - This is a flexible, “at will” position. Persons occupying this position are Entry Level Nominal Stipend and are not part of the MFPD regular paid staff.
- b. Compensation – For the Budget Year ~~2020-2021~~ **2021-2022**, a firefighter serving in this capacity shall be compensated either \$100.00 for a 24 hour overnight shift, or \$50 for 12 hours, he/she works at the fire station, or an amount of \$30 to \$50 per call depending on type of skills. Amount to be set contractually as based in SAFER Volunteer Firefighter Recruitment and Retention grant. Annual amount to range from \$3,600 to \$5,200 per person.
- c. Work Hours – The Chief shall establish the duty schedule.
- d. The Chief (or a Board member when necessary) must approve the Contract prior to the start of work.
- e. Sick Leave policy 2-02-03 provisions apply to this position.
- f. There are no additional benefits associated with this position.

## **2-02-12 District Board Clerk**

- a. Position - This position is a part-time, hourly, “At Will” position. An employee may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06.
- b. Work Hours – The position shall be funded for 780 work hours per year. The Chief shall establish the duty schedule for the positions necessary to meet District needs.
- c. Compensation – Compensation for this position in Fiscal Year 2020-2021 is \$13,260. A onetime increase may be made by September 30, 2020, the amount to be determined by the Board of Directors. The hourly rate for this position is \$17.00 for Fiscal year 2020-2021.

# MOSQUITO FIRE PROTECTION DISTRICT POLICY

Name of Policy:

**Compensation for Employees of the District**

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- d. 2-02-07 Compensatory Time Off (CTO)/**Overtime** provisions apply to this position.
- e. 2-02-05 Holiday Leave policy provision apply to this position
- f. 2-02-03 Sick Leave policy provisions apply to this position.
- g. There are no additional benefits associated with this position.

## **2-02-14 Administrative Assistant**

- a. Position - This position is a part-time, hourly, "At Will" position. An employee may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06.
- b. Work Hours – The position shall be funded for 936 work hours per year. The Chief shall establish the duty schedule for the positions necessary to meet District needs.
- c. Compensation -Compensation for this position in Fiscal Year 2020-2021 is \$15,912. A onetime increase may be made by September 30, 2020, the amount to be determined by the Board of Directors The hourly rate for this position in Fiscal Year 2020-2021 is \$17.00.
- d. 2-02-07 Compensatory Time Off (CTO)/**Overtime** provisions apply to this position.
- e. 2-02-05 Holiday Leave policy provision apply to this position.
- f. 2-02-03 Sick Leave policy provisions apply to this position.
- g. There are no additional benefits associated with this position.

# MOSQUITO FIRE PROTECTION DISTRICT POLICY

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## **2-02-15 Volunteer Duty Captains**

- a. For recognition of the commitment and expectation that the volunteer duty captains respond to all calls during their after-hour coverage assignment.
- b. Compensation- \$50 Stipend per emergency response.
- c. The hours and time a volunteer duty captain covers the district is set by the Chief.
- d. ~~This benefit can be terminated at any time by the Chief or a vote of the MFPD Board.~~
- e. A volunteer may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06
- f. There are no additional benefits associated with this position.

## **2-02-16 ~~SSD Division Chief~~**

- a. ~~Position—This category includes members of the Support Services Division. These are non-management, non-benefited, “at will” positions. An employee may appeal any adverse action taken by the Chief using District Policy 3-03, 3-04, or 3-06.~~
- b. ~~Salary—This is an SSD hourly position ranging from \$65.05 to \$76.10 per hour. The annual compensation for Fiscal Year 2020-2021 has no minimum and no maximum. A one-time increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. ~~Work Hours—The Chief shall establish the duty schedule for these SSD positions based on request for personnel to respond to major incidents within the department’s local jurisdiction, county, state, national and international levels through the state master mutual aid system.~~
- d. ~~There are no additional benefits associated with this position.~~

## **2-02-17 ~~SSD Battalion Chief~~**

- a. ~~Position—This category includes members of the Support Services Division. These are non-management, non-benefited, “at will” positions. An employee~~

# MOSQUITO FIRE PROTECTION DISTRICT

## POLICY

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~~may appeal any adverse action taken by the Chief using District Policy 3-03, 3-04, or 3-06~~

- b. ~~Salary—This is an SSD hourly position ranging from \$49.46 to \$57.88 per hour. The annual compensation for Fiscal Year 2020-2021 has no minimum and no maximum. A one-time increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. ~~Work Hours—The Chief shall establish the duty schedule for these SSD positions based on request for personnel to respond to major incidents within the department's local jurisdiction, county, state, national and international levels through the state master mutual aid system.~~
- d. ~~There are no additional benefits associated with this position.~~

### ~~2-02-18~~ **SSD Technical Specialist**

- a. ~~Position—This category includes members of the Support Services Division. These are non-management, non-benefited, "at will" positions. An employee may appeal any adverse action taken by the Chief using District Policy 3-03, 3-04, or 3-06.~~
- b. ~~Salary—This is an SSD hourly position ranging from \$49.46 to \$57.88 per hour. The annual compensation for Fiscal Year 2020-2021 has no minimum and no maximum. A one-time increase may be made by September 30, 2020, the amount to be determined by the Board of Directors.~~
- c. ~~Work Hours—The Chief shall establish the duty schedule for these SSD positions based on request for personnel to respond to major incidents within the department's local jurisdiction, county, state, national and international levels through the state master mutual aid system.~~
- d. ~~There are no additional benefits associated with this position.~~

### **2-02-19 Volunteer Duty Battalion Chief**

- a. For recognition of the commitment and expectation that the volunteer duty battalion chief respond to all calls during their after-hour coverage assignment.
- b. Compensation- \$50 Stipend per emergency response.

**MOSQUITO FIRE PROTECTION DISTRICT  
POLICY**

Name of Policy:

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- c. The hours and time a volunteer duty battalion chief covers the district is set by the Chief.
- d. ~~This benefit can be terminated at any time by the Chief or a vote of the MFPD Board.~~
- e. A volunteer may appeal any adverse action taken by the Chief resulting in termination, reduction in pay or significant change in working conditions using District Policy 3-03, 3-04, or 3-06
- f. There are no additional benefits associated with this position.

# **MOSQUITO FIRE PROTECTION DISTRICT**

8801 Rock Creek Road

Placerville, CA 95667

(530) 626-9017

## **Agenda Item Issue Paper**

**Meeting Date:** May 27, 2021

**Title:** Budget Realignment/Adjustments for FY 2020-2021

### **Summary:**

This is a continuation from the April Board meeting to identify revenue from our Miscellaneous Revenue Account (1940) and transfer them to the correct budget category locations. Attached is a budget realignment and transfer list with explanations.

What remains in the account are primarily fire deployment reimbursements which contain our administrative fees, workers compensation and unemployment insurance reimbursements. I am still in the process of calculating how much has been paid into the account and how much is owed. Salaries have already been projected for all SSD/Strike Team invoices and included in last month's budget realignment.

### **Recommendation:**

Approve the transfers as submitted.

### **Fire Chief**

Jack Rosevear

Attachment: Budget Realignment Spreadsheet & Transfer List

**FY 2020-2021 MQT Budget Adjustments/Transfer Summary- 5/27/21**

[illegible]





**Mosquito Fire Protection District**  
**2020-2021 Revised Fiscal Year Budget**  
**May-21**

05/27/21

<u>Revenue</u>		<u>Adjust</u>	<u>Adjusted Total</u>
0001 Carry Over	40,000		40,000
0100 Property Tax	153,894		153,894
0110 Unsecured Property Taxes	2,810		2,810
0120 Secured Prop Tax - Prior	100		100
0130 Unsecured Prop Tax - Prior	500		500
0140 Supplemental Taxes	1,000		1,000
0150 Supplemental - Prior	500		500
0175 Direct Assessments	188,000		188,000
0360 Penalties	2,000		2,000
0400 Interest	3,280		3,280
0430 Develoment Fee	10,000		10,000
0820 St Homeowner Prop Tax Relief	1,220		1,220
1060 FEMA	147,857		147,857
<b>1128 Federal: USDA</b>	<b>421,000</b>		<b>421,000</b>
1200 Revenue Other Govt.	0		0
1321 Transfer from Reserves (Allocated)	25,000		25,000
1350 Transfer from Reserve (Unallocated)	0		0
1940 Misc. Revenue	635,006		635,006
<b>Total Revenue</b>	<b>1,632,167</b>	<b>1,632,167</b>	<b>0 1,632,167</b>

Expenditures

**Salaries/Benefits**

**3000 Permanent Employees**

<b>3000 Permanent Employees - Other</b>	<b>154,561</b>		<b>155,577</b>	
Chief Officer	71,309		71,309	
Admin Asst	15,912		15,912	
Board Clerk	13,260		13,260	
Captain	54,080	1,016	55,096	Work Comp Reimbursement
Staff Firefighter/ EMT	0		0	
			0	
			0	
<b>3001 Temporary Employees</b>	<b>109,245</b>		<b>109,482</b>	
Relief Firefighter/ EMT	106,245	237	106,482	Work Comp Reimbursement
<b>3002 Overtime</b>	<b>3,000</b>		<b>3,000</b>	
			0	
<b>3004 Other / Strike Team</b>	<b>707,000</b>		<b>707,000</b>	
Strike Team Firefighter	707,000		707,000	687000
Strike Team Firefighter	0		0	
			0	
<b>Total 3000 - 3004 Employees</b>	<b>970,806</b>	<b>1,253</b>	<b>972,059</b>	
<b>3020 Retirement</b>		<b>4,867</b>	<b>4,867</b>	
Captain	4,867		4,867	
			0	
<b>3030 Vacation, Sick, Holiday</b>		<b>13,598</b>	<b>13,598</b>	
Vacation	4,500		4,500	
Sick	4,048		4,048	
Holiday	5,050		5,050	

<u>Revenue</u>		<u>Adjust</u>	<u>Adjusted Total</u>	
<b>3021-41 Employer Contribution</b>		<b>71,679</b>	<b>0</b>	<b>71,679</b>
3021 OASDI	16,268			16,268
3022 Medicare	3,805			3,805
3040 Health Insurance (12 months @750.00x2)	15,000			15,000
3041 UI(4.4% first \$7000.00 each employee)	8,606			8,606
Adj/Incentive/Misc	0			0
3060 Workers Comp 9.20% & (5.09 admin) \$100 gr	28,000			28,000
<b>Salaries/Benefits Total</b>		<b>1,060,950</b>	<b>0</b>	<b>1,062,203</b>
<u>Service/Supply</u>				
4021 Protective Clothing	52,006			52,006
4022 Uniforms	5,000			5,000
4040 Comm.-Telephone	6,000			6,000
4043 Comm.-Dispatch	3,000			3,000
4060 Emerg. Food Supplies	260			260
4080 Station-General Supplies	1,000			1,000
4085 Refuse Disposal	1,400			1,400
4100 Insurance - Liability	14,500	340		14,840
4140 Maint. Equipment	2,800			2,800
4141 Maint. Office Equipment	0			0
4142 Maint. Comm. Equipment	600			600
4144 Maint. Computer	500			500
4145 Maintenance Equipment Parts	200			200
4160 Maint. Vehicle Other	11,200			11,200
4161 Maint. Vehicle Parts	8,000	235		8,235
4164 Maint. Vehicle - Tires	1,000			1,000
4180 Maint. Buildings	2,800			2,800
4183 Maint.-Grounds	500			500
4200 Medical Supplies	6,500			6,500
4220 Memberships	2,250			2,250
4260 Office Expense	1,500			1,500
4261 Postage	390			390
4262 Software	2,000			2,000
4538 Software	0			0
4263 Subscriptions	200			200
4266 Printing/Duplicating Svc.	0			0
4300 Prof Services	81,000	3,920		84,920
4304 Agency Fee County/LAFCO	300			300
4305 Auditing & Acctg Services	3,760			3,760
4308 External Link FAMIS	0			0
4313 Legal Services	12,800			12,800
4324 Medical Dental Lab (JPA)	2,000			2,000
4335 Election Dept Services	2,850			2,850
4400 Publ & Legal Notices	250			250
4420 Rents & Leases	0			0
4460 Equip. Small tools	2,000			2,000
4463 Equip Telephone/Radio	1,000			1,000
4500 Spec Dept Expense	2,626			2,626
4502 Education Materials	500			500
4609 Staff Development	2,000	9,804		11,804
4507 Fire & Safety	4,000			4,000
4529 Software Licenses Fire Related	250			250

Policy reimbursement

Towing reimbursement

Lanitech reimbursement

Palo Verde reimbursement

<u>Revenue</u>		<u>Adjust</u>	<u>Adjusted Total</u>	
4617 Staff Dev NOT 1099	20,467		20,467	
4600 Trans & Travel	200		200	
4602 Private Auto Mileage	450		450	
4606 Fuel Bulk	11,000	2,664	13,664	SCPOA reimbursement
4700 Utilities	10,500		10,500	
	0		0	
<b>Total Operating Services and Supplies</b>	<b>281,559</b>	<b>16,963</b>	<b>298,522</b>	
<b>606000 Fixed Assets</b>				
6020 Buildings & Grounds	0		0	
6040 Equipment Fixed Assets	20,000	3,000	23,000	AED Donation
7700 Contingency	20,000	2,415	22,415	Community Donations
7800 Reserves	67,300	6,100	73,400	Equipment Sales
<b>Total Fixed Assets</b>	<b>107,300</b>	<b>11,515</b>	<b>118,815</b>	
<b>Total Expenses</b>	<b>1,449,809</b>		<b>1,479,540</b>	
<b>Excess/Deficient (-) Revenue</b>	<b>182,358</b>		<b>152,627</b>	

# MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road  
Placerville, CA 95667  
(530) 626-9017

## Agenda Item Issue Paper

**Meeting Date:** May 27, 2021

**Title:** Review of Cost Increases for CPA Audit Services

### **Summary:**

Staff contacted our auditor, Robert W. Johnson Corp., to review costs and schedule the next regular audit for FY 2020/2021. We were notified of a substantial increase in audit fees compared to last year. It is necessary to review the cost increase proposal by the firm and receive Board direction. The cost increase may need to be reflected in the pending 2021/2022 Preliminary Budget.

### **Discussion:**

Attached is a letter to the Board by our auditor reflecting cost increases for the next three years. The cost of the next audit will be \$7,000. The cost of our last audit was \$3,760. The proposed cost of the audit for FY 2021/2022 is \$7,200 and for FY 2022/2023 is \$7,400.

In an email to the Board Clerk by Johnson Associate CPA Kelly Shoromizu, she stated:

“We increased our fees in order to provide the time and service needed serve your District's audit needs. Our fees are very competitive compared to our CPA peers. Other CPA firms charge (partner rate-\$225; manager rate- \$150/hour). We are trying to get our fees closer to an appropriate billable rate for our services, while still providing excellent service to your District. We hope to work with you again, as we think extremely highly of you, the Chief, the Board and the other management and the District. If the Board does approve the bid, we would spend a minimum of two days of field work at your office.”

Several years ago the Georgetown Fire District searched for a replacement audit firm and discovered that very few had the knowledge and ability to deal with a fire district and their governing laws. They secured the services of Robert W. Johnson and have been satisfied with the service and relationship. Georgetown FD was not aware of the proposed cost increase. Their recent audit was approximately \$600 more than ours.

It may be difficult and problematic to replace our auditor at this point. There is an advantage having a firm which knows and understands our operations. I have reached out to other fire districts regarding firms they use and will share that information when I receive it.

### **Recommendation:**

Evaluate options based on information received from other local fire districts. If other suitable firms exist, obtain, and evaluate cost quotes. Board to determine direction based on findings, at the June 24<sup>th</sup> Board meeting.

### **Fire Chief**

Jack Rosevear

Attachments: Letter from the Robert W. Johnson, CPA Firm





Robert W. Johnson  
*an accountancy corporation*

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpabgroup@gmail.com | 916.723.2555  
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May 10, 2021

To the Board of Directors  
Mosquito Fire Protection District  
8801 Rock Creek Road  
Placerville, CA 95667

Attn: Jack Rosevear, Fire Chief

Dear Board of Directors,

We completed the June 30, 2020 audit of your District and are taking this opportunity to provide a three-year bid. We appreciated the opportunity to work with you and your staff.

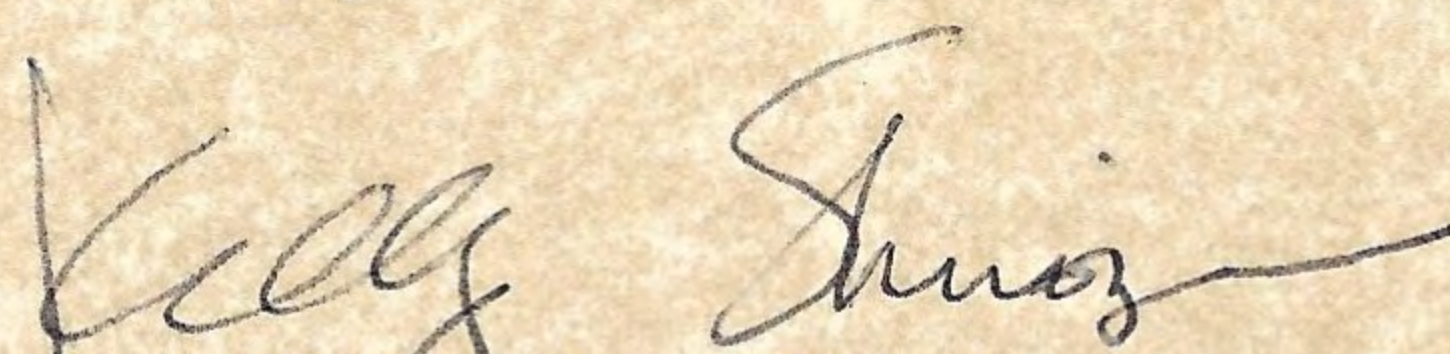
You have requested proposals for the audits for the years ending June 30, 2021, June 30, 2022 and June 30, 2023.

Our bid for your audits is as follows:

Year ended June 30, 2021	\$ 7,000
Year ended June 30, 2022	\$ 7,200
Year ended June 30, 2023	\$ 7,400

Please let us know the Board's wishes. We hope to work with you again, as we think highly of the District and management.

Sincerely,

  
Kelly Shiromizu, CPA