

MOSQUITO FIRE PROTECTION DISTRICT

Finance Committee Meeting – Public

Thursday July 17, 2025 12:00 p.m.

Mosquito FPD Station 75 – 8801 Rock Creek Rd.

Zoom Access:

<https://us06web.zoom.us/j/81126691416?pwd=f3Laml5JQZg8H6zCEfp5a0y5afGbmG.1>

1. Commence Meeting
2. Review Minutes of June 19, 2025
3. Public Comment – regarding Financial issues not covered by the Agenda.
4. Old Business:
 - a. Parameters for Finance Meeting Operations (Brown Act compliance)
 - b. Strike Team Reimbursement Status
Check from Bridge Fire received \$59,355.34
 - c. R&R Grant Reimbursement Status
 - i. Closeout Status of R&R Grant #1 - 2024
 - ii. Reimbursement status of current R&R Grant – Expenditures from July 2024- Dec. 2024
 - iii. Reimbursement status of Current R & R grant – Expenditures from Jan. 2025 – Jun. 2025
5. 2025-2026 BUDGET Update
 - a. Version #24 of the Preliminary Budget.
 - b. Prep for August (Changes between Version #19 that was approved and submitted to County and the Current Version will need to be added as a Transfer List once county is able to accept changes.)
6. **MEETINGS**
 - a. Finance Meeting: Wednesday August 20, 2025, 12:00 p.m. (noon) at Mosquito Fire Station.
 - i. Moved so we can get agenda items in before Noon on Thursday.
 - ii. May need to be a different Day/Time so Battalion Chief M. Foley can attend.
 - b. MFPD Board meeting: June 26, 2025. 19:00hrs (7:00 p.m.) at Mosquito Fire Station.



Mosquito Fire Protection District

Public Finance Committee Meeting
Tuesday June 19, 2025 – 12:00 p.m.
Mosquito FPD Station 75
8801 Rock Creek Road Placerville, Ca. 96557

MINUTES

Meeting Called to Order: 12:02 p.m.

Minutes: No changes to the Minutes from May Finance Committee Meeting.

BUDGET 2025-2026

INCOME

Two areas for Miscellaneous Income were reviewed:

Grant Update: R&R Grant- two reimbursements are pending.

- \$43,837 from closeout of previous R&R Grant still pending. No update.
- \$142,905 from current R&R Grant with Didi, awaiting submission. All requested documentation provided. Several items not located may be 'pulled' from batch of Expenditures being submitted. Submission to FEMA should follow.

Strike Team

Reimbursements for Strike Team (Bridge Fire) and two pre-positioning events are still pending. Initial figure of \$126,592.53 reworked with final figure of \$110,111.44 used in Budget.

EXPENSES

Several areas for Expenditures were discussed/confirmed.

- Budget developed using 2024-2025 MFPD Budget as baseline with projected increases.
- Expenses for May and June 2025 which have been processed were reviewed and included in calculations.
- Salaries for Chief, Battalion Chief, and Captain are included in budget.

Two primary areas of Expenditures need to be clarified:

- Vehicle Maintenance/purchase costs. Detail regarding fleet that is being retained, vehicles being sold or repurposed, and vehicles being added to fleet with corresponding maintenance needs.
- Staffing Plan for fire fighters that meets community needs and legal mandates. Define

one staffing plan to recommend with corresponding Stipend needs. (*Bill will confirm with Chief*).

Bill will prepare Single Column Budget for submission to El Dorado County following Board review and approval.

Next Meetings:

- a) MFPD Board Meeting June 26, 2025. 7:00 p.m. at Mosquito Fire Station.
- b) Public Finance Meeting July 17, 2025. 12:00 noon at Mosquito Fire Station

DRAFT

10:01 AM
7/14/2025
Accrual Basis

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

Copy of MFPD Prelim Budget FY 25-26 v24

1										
2		<i>Prelim Budget 25-26 V-#24 w/Pending Grant & Strike numbers and new Work Comp Numbers Finance Committee Reference</i>	July 2025 - June 2026	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	OES Engine Deployment	ADD Backs paid from Strike team Admin Fees	Base Budget	Notes	
3	Revenue									
4		0001R Real Carry not previously in budget	0.00							
5		0001 guess Carry over	(5,663.44)					(5,663.44)	ECAT total - May & June Bills & June Items that came in July	
6		0100 · Prop Tax Curr Secured	184,763.00					188,190.00		
7		property Tax Admin Cost						(3,427.00)	Amount county is charging to administer property Tax	
8		0110 · Prop Tax Curr Unsecured	3,637.00					3,637.00		
9		0120 · Prop Tax Prior Unsecured	0.00					0.00		
10		0130 · Unsecured Prop Tax Prior	100.00					100.00		
11		0140- Supplemental Taxes	2,000.00					2,000.00	Based off of 24-25	
12		0150- Supplemental Prior	300.00					300.00		
13		1175 · Special Tax Direct Assessments	188,000.00					188,000.00		
14		Special Tax Admin Cost	(1,880.00)					(1,880.00)	Amount county is charging to administer Special Tax	
15		0360- Penalties	3,000.00					3,000.00		
16		0400 - Rev Interest	3,000.00					3,000.00	Based off of 24-25	
17		0430 · Development Fee	0.00					0.00	Since it is highly restricted it is handled seperatly.	
18		4400 · Rev Interest	0.00					0.00		
19		0820 · ST Homeowner Prop Tax relief	500.00					500.00		
20		0880 ST Other	0.00					0.00		
21		1060 Grants	119,250.50					0.00		
22		1060G- FED/Cal Fire (50/50 Grant)			10,000.00			0.00		
23		1060R1- FEMA RR		109,250.50				0.00		
24		1128 Federal: USDA (Strike teams)	250,000.00			250,000.00		0.00	Based off of about \$200,000 in 24-25	
25		1200 Revenue Other Govt.	0.00					0.00		
26		1321 Transfer from Reserves (Allocated)	0.00					0.00		
27		1350 Transfer from Reserves (Unallocated)	0.00					0.00		
28		1744 Misc Inspections or Services	0.00					0.00		
29		1940 Misc Revenue	258,958.71					0.00		
30		1940c Misc Revenue (community)						0.00	In Past has been as much as \$2k before DAX.	
31		1940s Misc Revenue (School)						0.00	How much we get back for training If we do more Training this number goes up. Was previously 4K-10K	
32		1940r Misc Revenue (rebates)						1,000.00	Credit Card Rebates	
33		1940st Misc Revenue (Strike Team Monies from 24-25)						67,237.19	Strike Team Reimbursements still expected for 24-25	
34		1940g Misc Revenue (Grants 23-24 year still expected)						43,837.00	2023-2024 Reimbursements still expected	
35		1940g Misc Revenue (Grants 24-25 year still expected)						127,905.92	2024-2025 Reimbursements still expected	
36		1940g Misc Revenue Grant Pass through for Grant Manager		6,173.00					Pass through back to Grant Manger	
37		1940f Misc Revenue (Fuel)						8,000.00	What SCPOA gives us for Fuel	
38		Lexipol reimbursement from CIRA						1,805.60	\$1805.60 this year	
39		Vector-Solutions reimburse from CIRA						3,000.00	.	
40		1942 Misc Reimbursement	0.00					0.00		
41		Vertical Total	1,005,965.77						(Math Check Only)	
42		Total Revenue	1,005,965.77	115,423.50	10,000.00	250,000.00	0.00	630,542.27		
43								281,854.36	Amount of Revenue from Previous Years	
44								348,687.91	Amount of Base Budget from this year.	
45	Expense									
46		300000 · Salaries and Employee Benefit								
47		303000 · Perm Employees/Elect Official	193,939.75						FT Chief, FT Captain (58,136+)	
48		Perm Employee (Chief)		36,400.00				45,600.00		
49		Perm Employee (Bat Chief) 40 Hour)						58,136.00		

10:01 AM
7/14/2025
Accrual Basis

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

Copy of MFPD Prelim Budget FY 25-26 v24

1										
2		<u>Prelim Budget 25-26 V-#24</u> <u>w/Pending Grant & Strike numbers</u> <u>and new Work Comp Numbers</u> <u>Finance Committee Reference</u>	July 2025 - June 2026	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	OES Engine Deployment	ADD Backs paid from Strike team Admin Fees	Base Budget	Notes	
50		Perm Employee (Captain 30 Hour)						36,894.00		
51		303000G · Percentage of Salary paid for R&R Coordinator						0.00	R&R Coordinator move to Chief.	
52		30???? Percentage of benefits paid for Coordinator Benefits		5,200.00				0.00		
53		Other Insurance for Non- Coordinator postions Allowed \$11,875.50 - (OASDI, Medicare, Unemployment that is portioned out)		11,709.75				0.00	split out per category	
54		303001 · Temporary Employees	49,920.00				0.00	49,920.00	PT Admin- Clerk 32 Hours per Week (\$20 per hour) 1.5 postions	
55		303002 · Overtime	89,032.00				85,000.00	4,032.00	Shar's numbers are Cpt- \$4,032Chief - \$0/ Admin - \$0.	
56		303004 · Stipends	219,250.00				90,000.00	73,000.00	stipends 1:0 Staffing \$200	
57		Stipend over night						15,600.00	over night (about 14Hrs) 3 days per week \$100 per	
58		Stipend non lead						31,200.00	Stipend non lead 24 hours 4 days a week (\$150)	
59		Stipend Supplement						7,950.00	Additional Money needed to allow 2.0 Staffing (1@\$200 + 1@\$150) (\$54750 -two lines above = \$7950)	
60		3004r · Stipends from Grant		0.00					\$0 left in Grant until revision	
61		3004p pay per call		1,500.00					Is this still avail or part of revision	
62		303020 · Retirement	4,193.00					4,193.00	Ft Cpt - \$4,193 # to Change	
63		303021 · O.A.S.D.I.	28,795.98				10,850.00	9,932.48	Ft Cpt - \$3,466.44/ FT Chief- \$4,402.68/PT Admin - 2,063.36 # to Change	
64		3021 OASDI from Stipend & pay per call		93.00				7,920.50	6.2% of Stipend in Base \$73k + \$15.6K + \$31.2K = \$119,800	
65		303022 · Medi Care	6,620.05				2,537.50	2,323.70	FTCpt-\$810.70/FT Chief- \$1,030/PT Admin-483	
66		3022 Medi Care from Stipend & pay per call		21.75				1,737.10	1.45 % of 119,800 Stipend in Base	
67		303030 · Vacation, Sick, Holiday	9,111.00					9,111.00	FT Cpt-\$1866 +\$ 2,144/ FT Chief-\$2,370+\$2,731 Review	
68		303040 · Health Insurance	9,000.00					9,000.00	FT Cpt-\$9,000/ FT Chief-\$0 Might need Review # to Change	
69		303041 · Unemployment Insurance Employer	11,248.20				5,950.00	1,174.00	FT Cpt - \$308/ FT Chief- \$308/ PT Admin-\$308 PT Cap 250# to Change	
70		3041 Unemp Ins from Stipend & pay per call		51.00				4,073.20	3.4 % of 119800 Stipend in Base	
71		303060 · Workers' Compensation Employer	52,355.00					52,355.00	Amount of 25-26 Quote told was 20779 amount per 5-30-25 paper is \$52,355	
72		Vertical Total	673,464.98						(Math Check Only)	
73		Total 300000 · Salaries and Employee Benefi	673,464.98	54,975.50	0.00	194,337.50	0.00	424,151.98		
74										
75		400000 · Services and Supplies								
76		404021 · Fire Turnouts	36,875.00					14,000.00	(50/50 Grant Moved to Equipment 6040)	
77		404021G2 · Fire Turnouts (R&R)		22,875.00				0.00		
78		404022 · Uniforms	8,000.00					2,000.00		
79		R&R FF Station Uniforms		4,000.00						
80		R&R Explorer Station Uniforms		2,000.00						

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		<i>and new Work Comp Numbers</i>								
		<i>Finance Committee Reference</i>								
2			July 2025 - June 2026	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	OES Engine Deployment	ADD Backs paid from Strike team Admin Fees	Base Budget	Notes	
81	404040	Telephone Co. Vendor Payments	1,200.00				0.00	0.00		
82	404040a	Telephone Buss phone						1,200.00	Current Quote \$100 per month	
83	404042	Radio Vendor Payments	0.00					0.00		
84	404043	Dispatch Fees-Contract	2,000.00					2,000.00		
85	404060	Food & Food Products	1,775.75			1,025.75		750.00		
86	404080	Household Expense-Station Supplies	400.00					400.00		
87	404083	Laundry	100.00					100.00	Dry Cleaning	
88	404084	Expendable Equipment	0.00							
89	404085	Refuse Disposal	2,500.00					2,500.00		
90	404087	Exterm / Fumgn Services	600.00					600.00	Appears to be about \$100 every other month Was at \$52,530.10 New quote \$42277.09	
91	404100	Insurance Premium	42,277.09					42,277.09		
92	404140	Manit. Equipment	0.00							
93	404142	* Maint. Comm Equipment	0.00							
94	404144	Maint. Computer System/Software	2,000.00					2,000.00	Hope is to put all computer related charges here. Past split between 4140 and 4144	
95	404145	Maint. Equipment Parts	500.00					500.00		
96	404160	Veh. Maint. Outside labor	5,000.00					5,000.00		
97	404161	Veh Maint. Parts Direct Charge	5,500.00					5,500.00		
98	404164	Veh Maint. Tires & Tubes	3,300.00					3,300.00		
99	404180	Maint Building & Improvements	2,750.00					2,750.00		
100	404183	Maint. Grounds	0.00					0.00		
101	404197	Maint Building Supplies	700.00					700.00		
102	404200	Medical, Dental & Lab Supplies	350.00					350.00	Grant money moved to 4322	
103	404220	Memberships	1,700.00					1,700.00		
104	404260	Office Expense	1,500.00					1,500.00	Last year \$2500, Laser Printer subscription now gone	
105	404261	Postage	250.00					250.00		
106	404263	Subscription Newspaper Journals	100.00					100.00		
107	404300	Professional & Specialized Serv	11,413.46	9,750.00				1,663.46	Training Funds split between 4300 and 4500	
107b	404300	Specialized Services George Tn						3,000.00	GEO 4 (4th \$3,000 payment to George Town	
108	404304	* Agency fee County/ Lafco	548.92					548.92	Based off of 24-25	
109	404305	Audit & Accounting Services	8,700.00					8,700.00	Amount of Quote for Year	
110	404313	Legal Services	5,000.00					5,000.00		
111	404322	Medical Exams	5,000.00	4,000.00				1,000.00	R&R Entry Medical Exams	
112	404324	Medical Dental Lab Supplies	500.00					500.00	? JPA pay for meds or do we?	
113	404335	Election Dept Services	0.00					0.00	? Do we plan a balot messure?	
114	404400	Publications & Legal Notices	200.00					200.00		
115	404420	Rent & Lease Equipment	1,000.00					1,000.00	O2 Bottle Refill	
116	404460	Equip. Small tools & Instrument	500.00					500.00		
117	404463	Equipment Telephone Radio	150.00					150.00		
118	404500	Special Dept. Expense	24,596.00			0.00	0.00	2,500.00		
119	404500G	Special Dept. Expense(R&R)		9,750.00					Training Funds split between 4300 and 4500	
120	404500g	Spec Dept. Exp(R&R Manage)		6,173.00						
121	404500g	Spec Dept. Exp(R&R Manage from 24-25)						6,173.00	\$6173 owed from 24-25 expected funds listed in 1940	
122	404502	Educational Materials	200.00					200.00		
123	404507	Fire & Safety Supplies	500.00					500.00		
124	404538	Software	0.00					0.00		
125	404539	Software License	15,365.60					6,400.00	They tend to hit late in Fiscal year. Microsoft increase	
126	404539s	Starlink wireless internet						1,440.00	120 per month	
127	404539G	Streamline Web service Payments		0.00				1,020.00	We apparantly still have this. Unsure if Grant Covers any? Being used to cover GoDady and streamline both?	
128	404539g	Media Marketing		1,200.00				0.00		

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129		404539p - Print Marketing		500.00				0.00	1 Year only - Probably wont be used first year
130		Lexipol reimbursement from CIRA						1,805.60	These get reimbursed via 1940
131		Vector-Solutions reimbursment from CIRA						3,000.00	These get reimbursed via 1940
132		404600 - Transportation & Travel	175.00					175.00	
133		404602 - Mileage Employee Private auto	500.00					500.00	Added since contract with Chief allows for it if Vehicle is disabled.
134		404606 - Fuel Purchases	27,600.00	200.00				27,400.00	SCPOA will probably give us \$8000 this year
135		404609 - Staff Development	5,136.75			4,636.75		500.00	
136		404617 Staff Development Non 1099	0.00					0.00	
137		404700 - Utilities	15,000.00					15,000.00	
138		Vertical Total	241,463.57						(Math Check Only)
139		Total 400000 - Services and Supplies	244,463.57	60,448.00	0.00	5,662.50	0.00	178,353.07	
140									
141		600000 - Fixed Assets							
142		606020 - Buildings & Grounds	50,200.00					200.00	
143		Admin Fee Earned					0.00		Part of 50k not approved until earned.
144		Admin Fee Not Earned					50,000.00		Part of 50k not approved until earned.
145		606040 - 606040 Equipment	29,515.00					3,000.00	from baseline for Co-pay for potential Capital Equip Part of 50k not approved until earned.
146		6040g Applied for Grants Matching funds						6,515.00	Possible Compressor & Radio Grant Part of 50k not approved until earned.
147		6040t Fire Turnout or Equipment (50/50)			10,000.00			10,000.00	Matching funds for Grants
148		Vertical Total	79,715.00						(Math Check Only)
149		Total 600000 - Fixed Assets	79,715.00	0.00	10,000.00	0.00	50,000.00	19,715.00	
150									
151		Contingency & Reserves							
152		7700 Contingency	8,322.22					0.00	Left over if all Expected \$281,854.36 actually comes in. Last of it used to pay for 4 payment of \$3000 to George Town
153		7700h Contingency Held to go to Reserves						8,322.22	Equipment Cost from Strike Team Reimbursements still expected from 24-25 To be transferred to reserves per policy once we get the monies=28322.22 -20K for new engine=\$8,322.22
154		7800 Transfer to Reserves	0.00						
155									
156		Vertical Total	1,005,965.77						(Math Check Only)
157		Total Expense	1,005,965.77	115,423.50	10,000.00	200,000.00	50,000.00	630,542.27	
158		income - expence				50,000.00			
159		Admin Fee earned from Strike Team				50,000.00	50,000.00		
160		Sub Total Admin minus Add Backs				0.00	0.00		
161		Vertical Total	0.00			0.00			
162			0.00	0.00	0.00	0.00		0.00	