



**Mosquito Fire Protection District**  
**8801 Rock Creek Road, Placerville, Ca 95667**

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**MFPD Budget Workshop**  
Saturday April 30, 2022 10 AM  
Mosquito Fire Station 75

**AGENDA**

<b>Item</b>	<b>Presenter</b>
<b>1. Call to Order.</b>  Budget Workshop Fiscal Year 2022 - 2023  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>	J. Young
<b>2. Roll Call &amp; Quorum announced.</b>	J. Young
<b>3. Pledge of Allegiance.</b>	J. Young
<b>4. Discussion Items.</b>  4.1 Budget building 4.2 Review Draft Preliminary Budget 2022-2023	J. Young J. Young
<b>5. Adjourn</b>	

# MOSQUITO FIRE PROTECTION DISTRICT

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

## Agenda Item Issue Paper

**Meeting Date:** April 30, 2022

**Title:** Preliminary Budget 2022-2023 Budget Workshop- Review of Budget Issues

### Summary:

Attached is the draft 2022-2023 Preliminary Budget. The District's Annual Preliminary Budget adoption is required by June 30 of each year (Section 13890 H&S-Fire District Law). The Fire District Board of Directors have designated the Budget Workshop process to be an opportunity to discuss spending, revenue, budget process, current and future challenges in a setting which encourages public participation. The loss of Measure C will have a significant impact on future budgets, as we are unable to correct deficit spending, even with a transition of primarily paid staff to volunteer. The expiration of the FEMA SAFER (Staffing for Adequate Fire and Emergency Response) Grant in December next year will also have a significant impact on our ability to maintain staffing on a consistent basis, especially during fire season. The rising cost of operational goods and services and capital needs (station & apparatus) will also impact our ability to stay solvent and may require the use of reserves as a short term solution. If the District is to continue protecting the community, we will have to aggressively pursue alternative means of reliable funding and/or reduced services. Reducing services comes primarily in the form of cutting staff and support for staff. If we cannot train and equip volunteers, including stipend pay, we will lose our ability to maintain firefighters. We are totally dependent on our SAFER grant to train, equip and motivate (stipends, certifications) our firefighting staff. The greatest impact of the loss of Measure C is the total lack of funding to continue to support firefighters when the SAFER grant is gone.

### Discussion:

The draft Preliminary Budget document is built upon the District's Final Budget 2021-2022, with focus on the base budget revenue and expenses. The Final Budget was adopted, as required by law, in September 2021 and revised again each month based on actual revenue and expense changes. The latest approved adjusted final budget was April 2022 (attached).

Of great importance is the calculation of revenue. Our District's revenues are relatively constant, with slight adjustment, based on property tax and the special tax/fire assessment. Through rising operating costs, the District has experienced deficit spending, and still is. The District has adjusted and manages to continue to operate at our current level of staffing, with the assistance of grants, donations and out of District fire deployments (OES engine program).

For this budget document, the revenue shown is taxes and grant income. Revenue (Admin Fees) derived from the OES program (minus personnel expenses) is usually held in the reserves and placed away from the operating budget. Fire deployments are unpredictable, infrequent, and cannot be counted on as a consistent revenue source. The Board of Directors may use those funds, as needed for emergencies, equipment purchase, or other uses as the Board determines appropriate.

## **Preliminary Budget 2022-2023 Issue Paper- Page 2**

One important aspect of the revenue calculations in the Preliminary Budget, is the “Carry Over” amount. This is a County calculation of unspent funds left in the existing budget, rolled over into the new budget. The amount carried over into the new budget is an important supplement of the revenue stream which allows us to operate. The actual number is provided by the County, prior to the adoption of the District’s Final Budget in September.

In review of the draft Preliminary Budget, there are generally few changes (important changes highlighted later) in our personnel costs and operating expenses. We have been able to offset the cost of the paid Captain position with the SAFER Grant Coordinator allocation (\$39,000). There are notable, uncontrolled increases in fuel and liability insurance costs. We will continue to rely on grants, donations and out of District fire response to supplement our tax revenue. Starting the budget calculations with minimal changes from the current budget, including no purchase of personnel safety clothing (grant funded in current budget), and an \$8,000 reduction from the vehicle maintenance, the budget balance is still in deficit. Grant revenue and expenses were then added, to create the document for discussion now.

### **Review of Draft Budget document:**

We remain in deficit spending despite very conservative base budget spending. Based on our estimated revenues and expenses, without carry over monies, we have an initial deficit \$38,000. Further research will be needed to look at year end spending totals, as we expect possible increases in workers compensation and liability insurance policies. This will expand the deficit.

We have spent considerable time, effort, and money to assure our fleet has been inspected and serviced. This includes all light vehicles and apparatus. We now have a system of inspection and documentation in place, which we will maintain, going forward. Maintenance and repair of these vehicles is not easy or inexpensive. The District has liability if our fleet is not operational and ready to function, at all times. There is no excuse for poorly maintained equipment, lack of documentation of inspections and maintenance or quickly having problems repaired. Our fleet will be inspected and serviced (heavy apparatus) prior to fire season and again, when fire season ends. For the purpose of discussion, we have reduced vehicle maintenance by \$8,000. I do not agree with this reduction, which will force me to come to Board for allocation of necessary repairs from reserves. I am requesting that we allocate \$20,000 for vehicle maintenance and repairs, but we will wait and evaluate our current budget spending as the fiscal year comes to a close.

### **Revenue:**

The District’s revenue projections are similar to the current budget (\$4,000 decrease). These numbers will be refined by the County by the June adoption. There are a number of expense categories which the FEMA SAFER grant will provide anticipated funding in the new budget. The total of the SAFER grant which we have designated for training and our volunteer recruitment and retention program is \$275,511 (previous budget \$188,660). There is also an additional \$10,000 available for the next cycle 50/50 grant and the CERT grant. This has been carried over due to delays in the Train the Trainer class. (carried over from the current budget- delays getting train the trainer class). The grant funded grand total during this fiscal year is estimated at \$300,433. The grant projections are estimates only and built

into the budget for planning purposes. Circumstances may change which may increase or decrease spending. The key point is whenever there is spending related to the Grant, there is an equal reimbursement back to the budget. We are proposing aggressive SAFER grant spending in the Preliminary Budget, in light of the current grant balance of available funding, versus the expiration date of the grant (see attached spending breakdown for the SAFER grant). SAFER funding is offered to stabilize and increasing available staffing, for community protection. These SAFER funds will allow us to increase our fire season staffing level (4 minimum-24 hrs) through the expanded use of our stipend funding.

Grant Income is \$300,433.00 or 38% of total revenue.

### **Expenses-**

Personnel- These categories reflect spending for full time and stipend pay for volunteers. The SAFER grant allocation for the Volunteer Coordinator position has been applied to Permanent Positions (Captain) for a savings of \$39,000 (salary and benefits) from the base budget.

OES deployment revenue is estimated at \$120,000, which includes allocations to overtime, temporary employees and employee benefit expenses. The key issue we learned from the new OES program is how the County processes payroll. Volunteers have access to hourly pay for unanticipated out of District assignments (FLSA provision). Volunteers typically are paid flat rate stipends for District shift coverage and response to emergencies. On deployments, all crews (volunteer & paid) are similarly paid. In a two-week deployment period crews are paid 80 hours straight time (based on 8 hours per day/40 hour per week schedule) and 256 hours of overtime per crew member (76% of payable hours for each firefighter is overtime). All crew hours are reimbursed to the District in overtime (portal to portal), which allows us pay for extra station staffing (back staffing) while the engine and crew are gone.

Grant funds for personnel expenses are \$112,711 or 44% of our total personnel costs.

Operating Expenses- Grant revenue was designated to the categories of Fire Turnouts, Uniforms, Website/Internet support (Category 4040), New Volunteer Physicals/Livescan (Category 4200), Training Classes of various types (Category 4500) and educational materials for our volunteer recruitment marketing plan (Category 4502). There are substantial increases in the cost of the liability insurance policy and fuel. The remainder of the expenses are similar to those in the current year budget with the exception of a \$8,000 reduction in the vehicle maintenance program.

Grant funds for operating expenses is 297,056 or 52% of our operating expenses. Operational expenses that are not grant funded is \$141,156 which is a 115% increase from the current budget.

### **Review of Grants:**

#### Active Grants:

**FEMA SAFER Recruitment & Retention Grant:** Expires 12/10/23. We will ask for extension within two months of expiration. There are no guarantees FEMA will approve an extension.

**Cal Fire 50/50 Grant:** Expires 6/30/22. We are in the process of completing the \$20,000 in spending,

## **Preliminary Budget 2022-2023 Issue Paper- Page 4**

which included wildland safety clothing, wildland handtools, chain saw, hose clamps, a 2500 gallon folding portable tank for the water tender, radio pagers for community-based firefighters. We are currently in the process of submitting an application for next year's grant.

### Pending Grants:

**Two pending FEMA AFG Grants** (1 Dept and 1 Regional) in application- Matching funds become due if the grant(s) are successful: Awards to be determined soon

Regional (Georgetown, Pioneer, Mosquito)- Radios/Pagers- \$5,000 matching

District- Breathing Air Compressor- \$50,000 request- Amount of matching funds to be determined.

**SAFER Staffing Grant** in application- \$1.487M- 3 years with possible 1 year extension- no matching funds. Awards to be determined in the Fall.

### Completed Grants:

**FEMA AFG Heart Monitor Grant:** Monitors and Lucas CPR device received. One monitor on permanent loan to Garden Valley FD.

**FEMA AFG Paramedic Training Grant:** Expired 3/15/22 \$172,000 awarded. \$77,000 used for paramedic training (2), EMT training (1) Firefighter 1 academy (2). The District received personnel staffing reimbursement while two employees were at paramedic training.

**AFG Breathing Apparatus:** Regional with Georgetown and Pioneer. We will soon receive \$100,000 in new Scott breathing apparatus and face masks. Residual unspent funds will be used to purchase an "extractor"- turnout washing machine and radio pagers.

### Current Budget Issues:

**Station Repairs:** The Capital Improvement Committee is working on roof replacement estimates. It is vitally important to know what the current problems with the roof are and how much life is left. The Apparatus Bay will soon be painted in May and upstairs bathroom floor replaced. The station interior and exterior should be repainted within the next budget cycle. Donations of labor and materials should be requested for this project, as the current budget cannot support it.

**Capital Equipment List:** A prioritized list of needed equipment is being updated and is available for review. This list captures our current needs and will be an evolving document to evaluate funding sources.

**OES Engine/Strike Team Pay:** Personnel deploying on the OES engine are paid on the same pay period they work, which is a significant change from last year (get paid when the State pays the District- making the employee wait for pay for at least three months.). The OES salary schedule also takes into account reimbursement for back staffing the District while personnel are gone. When the OES engine is deployed, stipend shift grant funding is only used for the daily firefighter position. The

## **Preliminary Budget 2022-2023 Issue Paper- Page 5**

two minimum staffing positions (Company Officer and Engineer) are reimbursed through the OES incident. This ensures that the OES incident is not creating a financial burden on the District with extra staff needed to cover the District. We use great caution to make sure we are not double billing our grant and getting reimbursed from OES for the same shifts.

### **Staffing & Training Summary:**

In July of 2020, the District daily staffing was part time paid staff on duty from 8am-5pm (every day except designated holidays). None of the part time employees resided in the community. The remaining time to ensure seven days a week were covered by four community-based firefighters and the Support Group.

Since that time and with the assistance of the FEMA SAFER grant, we have been able to significantly add personnel, many of whom are community based. As the volunteer roster has grown, our ability to staff 24-hour shifts has grown tremendously. On average, the station is staffed overnight four days per week, and we average at least four community based firefighters with a command officer always available to respond to emergencies. Support Group averages five personnel responding to every emergency incident to assist firefighters with an array of tasks. The combined personnel consistently responding to emergencies has been recognized by all and is impressive. Response time to incidents remains at under 10 minutes over 90% of the time.

The District is now staffed with all volunteers (plus Chief and Captain). There are no longer any part time hourly paid employees. There are now 10 volunteer firefighters living in the community and 10 who live off the Hill, but are available to work overnight shifts at the station. Support Group roster currently stands at 23 personnel.

We have increased our number of EMTs by sending our new volunteers (and recruiting current EMTs) to EMT academy, (Currently 8) which is funded by the Grant. In May, we will host a grant funded Emergency Medical Responder (EMR) class (80 hours). The skills and knowledge taught is very similar to EMT, but more easily attainable for volunteers and their schedule. We hope to add six additional community-based volunteers to the class, who will add to the medical response and enhance the patient skills for those already responding. There is a possibility of a second EMR class hosted in the fall.

We now have in-house capability to host CPR/AED classes for staff and community. Appreciation to Chief Todd Hern for obtaining his recertification and giving of his time.

Currently we have three firefighters attending wildland fire academy, one recently graduated and five are scheduled for the next academy in June. Recently, three firefighters have been on boarded and an additional five are anticipated to be brought on for the summer, making the summer personnel roster a total of 25 certified wildland firefighters. This will give us an opportunity to increase firefighter staffing (4 per day) during the summer and also deploy firefighters with the OES engine, per our contract with Cal OES.

Attached is a list of grant spending requests from the SAFER grant. We will send four volunteers to Firefighter 1 academy, four volunteers to EMT academy and one volunteer to paramedic school. This

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will give us our first community based paramedic (Walden Holmsky).

Anticipated Certified Training Classes:

- Driver Operator 1A and 1B
- Live Structure Fire Burn Training
- Second EMR class
- CPR Classes

### **Recommendations: Preliminary Budget**

1. Continue to refine equipment needs list and CIP process.
2. Set Special Board meeting in June for review Preliminary Budget 2022-2023. Review current budget and Preliminary budget numbers for accuracy and better determination of roll over amount from current budget.
3. Research possible cost increases in Liability and Workers Compensation policies.
4. Continue to evaluate current budget monthly and determine spending trends- update the Preliminary Budget document, as needed.

Respectfully Submitted

**Fire Chief**

Jack Rosevear

Attachments:

Draft Preliminary Budget- 2022-2023

Final Budget- 2021-2022 (April 2022)

SAFER Grant Spending Spreadsheet

SAFER Grant Distribution Spreadsheet

Mosquito Fire Protection District  
Budget 2022 -2023

5:28 PM  
4/28/2022  
Accrual Basis

	July '22 - Jun 23	July 2022 through June 2023	June 2023	NOTES
Income				
0001 Carry Over				
0001G CERT Carryover				
0100 · Prop Tax Curr Secured	163,000.00	14,922.00	163,000.00	CERT Training Carryover
0110 · Prop Tax Curr Unsecured	2,800.00		2,800.00	
0120 · Prop Tax Prior Unsecured	0		0	
0130 · Unsecured Prop Tax Prior	100		100	
0140- Supplemental Taxes	4,000.00		4,000.00	
0150- Supplemental Prior	300		300	
1175 · Special Tax Direct Assessments	188,000.00		188,000.00	
0360- Penalties	3,000.00		3,000.00	
0430 · Development Fee	0		0	
4400 · Rev Intrest	2,000.00		2,000.00	
0820 · ST Homeowner Prop Tax relief	1,220.00		1,220.00	
0880 ST Other	0		0	
1060- FEMA Grants	285,511.00			
1060G- FED/Cal Fire 50/50 Grants		10,000.00		50/50 Grant
1060- FEMA RR Grants		275,511.00		R&R Grant
1128 Federal: USDA (Strike teams)	135,000.00	135,000.00		Strike team
1200 Revenue Other Govt.				
1321 Transfer from Reserves (Allocated)	0.00			
1350 Transfer from Reserves (Unallocated)	0.00			
1744 Misc Inspections or Services	0.00			
1940 Misc Reimbursement	15,000.00			
1940c Misc Reimbursement (community)			2,000.00	about 2k in past, under 1k this year
1940s Misc Reimbursement (School)			7,000.00	5K to 9K
1940r Misc Reimbursement (rebates)			1,000.00	728 to 1072



Mosquito Fire Protection District  
Budget 2022 -2023

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4/28/2022  
Accrual Basis

	July '22 - Jun '23	July 2022 through June 2023	June 2023	NOTES
			ADD	
			Backs paid from Strike team Admin	
			OES Engine Deployment	
			Grants Jul'22-Jun'23	
			Base Budget	
	1940f Misc Reimbursement (Fuel)			this year
	1942 Misc Reimbursement	0.00		
	<b>Total Income</b>	799,931.00	300,433.00	379,420.00
	<b>Gross Profit</b>	799,931.00		
	<b>Expense</b>			
	<b>300000 · Salaries and Employee Benefit</b>			
				Chief (80k) and 1/2 Captain (27,995) only
	303000 · Perm Employees/Elect Official	146,990.00		107,995.00
	303000G · Perm Emp R&R Coordinator		27,995.00	Coordinator Position-Capt Lugo 1/2
	<b>Coordinator Benefits</b>		11,000.00	Needs to be split up and put in the correct sections
	303001 · Temporary Employees	78,720.00		Administrative Clerk (18,720)
				Pay per call/Stipend (non R&R) Should be \$91,200 to cover 2 people for 6 months and 3 people for 6 months
	303002 · Overtime	61,000.00		60,000
	303004 · Strike team	85,450.00		1,000.00
	303004G · Vol Stipends		60,000.00	R&R Grant
	303020 · Retirement	4,867.00		4,867.00
	303021 · O.A.S.D.I.	20,655.90	3,720.00	11,638.00
	303022 · Medi Care	4,830.90	870.00	2,721.87
				6.20%
				1.45%
	303030 · Vacation, Sick, Holiday	4,500.86		40 hrs Sick +78 hrs Vacation + (8 days = 64 Hrs) holidays = 182 hours per person
	303040 · Health Insurance	18,000.00		18,000.00
	303041 · Unemployment Insurance Employer	20,655.90	3,720.00	11,638.00
				6.20%

Mosquito Fire Protection District  
Budget 2022 -2023

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Accrual Basis

	July '22 - Jun '23	July 2022 through June 2023	June 2023	Base Budget	NOTES
			ADD		
		Grants Jul'22- Jun'23	OES Engine Deployment	Backs paid from Strike team Admin	
303060 · Workers' Compensation Employer	30,018.17	5,406.00	7,699.05	16,913.12	9.01%
Total 300000 · Salaries and Employee Benefit	475,688.73	112,711.00	104,983.88	257,993.85	
400000 · Services and Supplies					
404021 · Fire Turnouts	50,000.00			10,000.00	10k Match for 50/50 Grant
404021G · Fire Turnouts		30,000.00			
404021G2 · Fire Turnouts		10,000.00			
404022 · Uniforms	8,500.00			1,000.00	
404022G · Uniforms		7,500.00			Vol/Explorer Uniform R&R
404040 · Telephone Co. Vendor Payments	3,779.88				
404040a · Telephone AT&T Buss phone				1680	\$140 per month
404040b · Telephone AT&T wireless internet				599.88	\$49.99 per month
404040G · Telephone Co. Vendor Payments		1,500.00			R&R Web Page Programming
404042 Radio Vendor Payments	0.00			0.00	
404043 · Dispatch Fees-Contract	2,000.00			2,000.00	About \$514 last quarter
404060 · Food & Food Products	500.00		200.00	300.00	
404080 · Household Expense-Station Supplies	250.00			250.00	
404083 Laundry	600.00			600.00	
404084 Expendable Equipment	50.00			50.00	
404085 · Refuse Disposal	1,700.00			1,700.00	
404100 · Insurance Premium	33,000.00			33,000.00	Almost Tripled last year
404140 · Maint. Equipment				0.00	
404142 * Maint. Comm Equipment				0.00	
404144 · Maint. Computer System/Software				0.00	
404145 · Maint. Equipment Parts	200.00			200.00	
404160 · Veh. Maint. Outside labor	4,000.00			4,000.00	

Mosquito Fire Protection District  
Budget 2022 -2023

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4/28/2022  
Accrual Basis

	July '22 - Jun '23	July 2022 through June 2023	June 2023	NOTES
			ADD	
			Backs paid from Strike team Admin	
			OES Engine Deployment	
			Grants Jul'22-Jun'23	
			Base Budget	
	404161 · Veh Maint. Parts Direct Charge	4,000.00		4,000.00
	404164 · Veh Maint. Tires & Tubes	4,000.00		4,000.00
	404180 · Maint Building & Improvements	100.00		100.00
	404180G · Maint Building & Improvements			
	404183 · Maint. Grounds	100.00		100.00
	404197 Maint Building Supplies	1,100.00		1,100.00
	404200 · Medical, Dental & Lab Supplies	11,000.00		often confused with 4324 (Proper Vax OSH)
	404200G · Medical, Dental & Lab Supplies		10,000.00	New Vol Physicals
	404220 · Memberships	1,700.00		1,700.00
	404260 · Office Expense	1,500.00		1,500.00
	404261 · Postage	250.00		250.00
	404263 · Subscription Newspaper Journals	100.00		100.00
				Legal Notices, Mountain Democrat, Indeed Job Postings
				Class driver operator, vehicles spec. repair, notary public, Awards, Electrical repair
	404300 · Professional & Specialized Serv	6,000.00		6,000.00
	404304 * Agency fee County/ Lafco	350.00		350.00
	404305 · Audit & Accounting Services	7,000.00		7,000.00
	404313 · Legal Services	10,000.00		10,000.00
				Now 7,000 per year
	404324 · Medical Dental Lab Supplies	2,000.00		2,000.00
	404335 * Election Dept Services	2,026.00		2,026.00
	404400 · Publications & Legal Notices	500.00		500.00
	404460 · Equip. Small tools & Instrument	200.00		200.00
	404463 · Equipment Telephone Radio	150.00		150.00
				Med Supplies (often confused with 4200)
				Last Election 2019 cost \$2026

Mosquito Fire Protection District  
Budget 2022 -2023

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4/28/2022  
Accrual Basis

	July '22 - Jun 23	July 2022 through June 2023	June 2023	Base Budget	NOTES
			ADD Backs paid from Strike team Admin		
		Grants Jul'22-Jun'23	OES Engine Deployment		
	87,800.00	86,800.00		1,000.00	CPR Training, Supplies for Watertank, Livescan, EMT Classs and Books
404500 · Special Dept. Expense					Wildland \$4,000 EMT 19,000 EMR \$6,800 Paramedic \$18,000 FF1 \$25,000 D/O 1A \$7,000 D/O 1B \$7,000
404500G · Special Dept. Expense(R&R)		86,800.00			
404502 · Educational Materials	3,200.00			200.00	
404502G · Educational Materials		3,000.00			R&R New Vol Marketing
404507 · Fire & Safety Supplies	0.00			0.00	
404538 · Software	0.00			0.00	
404539 Software License	4,000.00			4,000.00	Microsoft, Godaddy, Adobe, Sling scheduler, Aplus.
404600 * Transportation & Travel	500.00		500.00	0.00	
404602 * Mileage Employee Private auto	1,900.00			500.00	
404602G Mileage Employee Private auto		1,400.00			R&R Coordinator
404606 · Fuel Purchases	26,000.00			26,000.00	Includes 5K for SCPOA
404609 · Staff Development	5,000.00	5,000.00		0.00	
404617 Staff Development Non 1099	0.00			0.00	
404700 · Utilities	12,000.00			12,000.00	Propane & Electric & Water
<b>Total 400000 · Services and Supplies</b>	<b>297,055.88</b>	<b>155,200.00</b>	<b>700.00</b>	<b>141,155.88</b>	
			0.00		
<b>600000 · Fixed Assets</b>					
606020 · Buildings & Grounds	500.00			500.00	
606020G · Buildings & Grounds					
					Breathing Apparatus \$7,600 match / Air Compressor \$5,000 Match / Grant for Radio's/Pagers \$5,000
606040 · 606040 Equipment	35,200.00	17,600.00		17,600.00	

Mosquito Fire Protection District  
Budget 2022 -2023

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Accrual Basis

	July '22 - Jun 23	July 2022 through June 2023	June 2023	Base Budget	NOTES
			ADD		
		Grants Jul'22-Jun'23	OES Engine Deployment	Backs paid from Strike team Admin	
	35,700.00	17,600.00	0.00	0.00	
<b>Total 600000 - Fixed Assets</b>				18,100.00	
<b>Contingency &amp; Reserves</b>					
7700 Contingency					
7800 Transfer to Reserves					
<b>Total Contingency</b>	0.00				
<b>Total Expense</b>	808,444.61	285,511.00	105,683.88	0.00	417,249.73
<b>Admin Fee earned from Strike Team</b>			27,600.00		
<b>Sub Total Admin - Add Backs</b>	-8,513.61	14,922.00	27,600.00		-37,829.73

Mosquito Fire Protection District  
Budget 2021 -2022  
July 2021 through June 2022

	Approved Budget Feb	Adjusted Budget March
<b>Income</b>		
0001 Carry Over	139,506.00	139,506.00
0100 · Prop Tax Curr Secured	162,684.00	162,684.00
0110 · Prop Tax Curr Unsecured	2,772.00	2,772.00
0120 · Prop Tax Prior Unsecured	0.00	0.00
0130 · Unsecured Prop Tax Prior	100.00	100.00
0140- Supplemental Taxes	4,500.00	4,500.00
0150- Supplemental Prior	300.00	300.00
1175 · Special Tax Direct Assessments	188,700.00	188,700.00
0360- Penalties	3,000.00	3,000.00
0430 · Development Fee	0.00	0.00
4400 · Rev Intrest	6,000.00	6,000.00
0820 · ST Homeowner Prop Tax relief	1,220.00	1,220.00
0880 Other	6,000.00	6,000.00
1060- FEMA Grants	198,660.00	198,660.00
1128 Federal: USDA (Strike Team)	209,000.00	209,000.00
1321 Transfer from Reserves (Allocated)	0.00	0.00
1350 Transfer from Reserves (Unallocated)	0.00	0.00
1744 Misc Inspections or Services	325.00	325.00
1940 Misc Revenue	68,821.00	79,281.00
1942 Misc Reimbursement	41,546.00	41,546.00
<b>Total Income</b>	<b>1,033,134.00</b>	<b>1,043,594.00</b>
<b>Gross Profit</b>	<b>1,033,134.00</b>	<b>1,043,594.00</b>
<b>Expense</b>		
<b>300000 · Salaries and Employee Benefit</b>		
303000 · Perm Employees/Elect Official	163,561.00	163,561.00
303001 · Temporary Employees	78,015.00	78,015.00
303002 · Overtime	70,000.00	70,000.00
303004 · Strike team	159,423.00	159,423.00
303020 · Retirement	4,867.00	4,867.00
303021 · O.A.S.D.I.	21,468.00	26,468.00
303022 · Medi Care	5,575.00	7,075.00
303030 · Vacation, Sick, Holiday	0.00	0.00
303040 · Health Insurance	9,000.00	9,000.00
303041 · Unemployment Insurance Employer	14,966.00	14,966.00
303060 · Workers' Compensation Employer	84,681.00	84,681.00
<b>Total 300000 · Salaries and Employee Benefit</b>	<b>611,556.00</b>	<b>618,056.00</b>
<b>400000 · Services and Supplies</b>		
404021 · Fire Turnouts	50,000.00	50,000.00
404022 · Uniforms	9,500.00	12,000.00
404040 · Telephone Co. Vendor Payments	4,500.00	4,500.00
404042 Radio Vendor Payments	500.00	500.00
404043 · Dispatch Fees-Contract	3,000.00	3,000.00
404060 · Food & Food Products	260.00	260.00
404080 · Household Expense-Station Supplies	350.00	350.00
404083 Laundry	600.00	600.00
404084 Expendable Equipment	50.00	50.00
404085 · Refuse Disposal	1,400.00	1,400.00
404100 · Insurance Premium	17,139.00	33,685.00
404140 · Maint. Equipment	2,800.00	2,800.00
404142 * Maint. Comm Equipment	600.00	600.00
404144 · Maint. Computer System/Software	500.00	500.00

Mosquito Fire Protection District  
Budget 2021 -2022  
July 2021 through June 2022

	Approved Budget Feb	Adjusted Budget March
404145 · Maint. Equipment Parts	200.00	200.00
404160 · Veh. Maint. Service Contract	15,000.00	15,000.00
404161 · Veh Maint. Parts Direct Charge	7,000.00	7,000.00
404164 · Veh Maint. Tires & Tubes	6,121.00	6,121.00
404180 · Maint Building & Improvements	7,800.00	7,800.00
404183 · Maint. Grounds	200.00	200.00
404197 Maint Building Supplies	300.00	300.00
404200 · Medical, Dental & Lab Supplies	11,500.00	11,500.00
404220 · Memberships	2,250.00	2,250.00
404260 · Office Expense	2,500.00	2,500.00
404261 · Postage	390.00	390.00
404263 · Subscription Newspaper Journals	200.00	200.00
404300 · Professional & Specialized Serv	6,000.00	6,000.00
404304 * Agency fee County/ Lafco	300.00	300.00
404305 · Audit & Accounting Services	7,000.00	7,000.00
404313 · Legal Services	39,437.00	39,437.00
404324 · Medical Dental Lab	2,000.00	2,000.00
404335 * Election Dept Services	4,705.00	4,705.00
404400 · Publications & Legal Notices	400.00	400.00
404460 · Equip. Small tools & Instrument	11,912.00	11,912.00
404463 . Equipment Telephone Radio	1,000.00	1,000.00
404500 · Special Dept. Expense	33,864.00	33,864.00
404502 · Educational Materials	5,510.00	5,510.00
404507 · Fire & Safety Supplies	4,000.00	4,000.00
404538 · Software	2,250.00	2,250.00
404539 Software License	250.00	250.00
404600 * Transportation & Travel	2,206.00	2,206.00
404602 * Mileage Employee Private auto	3,112.00	3,112.00
404606 · Fuel Purchases	16,109.00	17,569.00
404609 · Staff Development	17,618.00	17,618.00
404700 · Utilities	10,500.00	10,500.00
<b>Total 400000 · Services and Supplies</b>	<b>312,833.00</b>	<b>333,339.00</b>
<b>600000 · Fixed Assets</b>		
606020 · Buildings & Grounds	38,000.00	38,000.00
606040 · 606040 Equipment	25,787.00	25,787.00
<b>Total 600000 · Fixed Assets</b>	<b>63,787.00</b>	<b>63,787.00</b>
<b>7700 · Contingency</b>	<b>44,958.00</b>	<b>28,412.00</b>
<b>Total Expense</b>	<b>1,033,134.00</b>	<b>1,043,594.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

Mosquito Fire Protection District  
**Budget 2021 -2022**  
July 2021 through June 2022

Notes
<div style="display: flex;"> <div style="flex: 1;"> <p><b>Income</b></p> <ul style="list-style-type: none"> <li>0001 Carry Over</li> <li>0100 · Prop Tax Curr Secured</li> <li>0110 · Prop Tax Curr Unsecured</li> <li>0120 · Prop Tax Prior Unsecured</li> <li>0130 · Unsecured Prop Tax Prior</li> <li>0140- Supplemental Taxes</li> <li>0150- Supplemental Prior</li> <li>1175 · Special Tax Direct Assessments</li> <li>0360- Penalties</li> <li>0430 · Development Fee</li> <li>4400 · Rev Intrest</li> <li>0820 · ST Homeowner Prop Tax relief</li> <li>0880 Other</li> <li>1060- FEMA Grants</li> <li>1128 Federal: USDA (Strike Team)</li> <li>1321 Transfer from Reserves (Allocated)</li> <li>1350 Transfer from Reserves (Unallocated)</li> <li>1744 Misc Inspections or Services</li> <li>1940 Misc Revenue</li> <li>1942 Misc Reimbursement</li> </ul> <p><b>Total Income</b></p> <p><b>Gross Profit</b></p> </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> <p>\$10,610- personnel, volunteer uniform expenses, SCPOA Fuel Reimb.</p> </div> </div>

<div style="display: flex;"> <div style="flex: 1;"> <p><b>Expense</b></p> <ul style="list-style-type: none"> <li>300000 · Salaries and Employee Benefit</li> <li>303000 · Perm Employees/Elect Official</li> <li>303001 · Temporary Employees</li> <li>303002 · Overtime</li> <li>303004 · Strike team</li> <li>303020 · Retirement</li> <li>303021 · O.A.S.D.I.</li> <li>303022 · Medi Care</li> <li>303030 · Vacation, Sick, Holiday</li> <li>303040 · Health Insurance</li> <li>303041 · Unemployment Insurance Employer</li> <li>303060 · Workers' Compensation Employer</li> </ul> <p><b>Total 300000 · Salaries and Employee Benefit</b></p> </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> <p>\$5,000 extra expense from 2020 fire season \$1,500 extra expense from 2020 fire season</p> </div> </div>
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<div style="display: flex;"> <div style="flex: 1;"> <ul style="list-style-type: none"> <li>400000 · Services and Supplies</li> <li>404021 · Fire Turnouts</li> <li>404022 · Uniforms</li> <li>404040 · Telephone Co. Vendor Payments</li> <li>404042 Radio Vendor Payments</li> <li>404043 · Dispatch Fees-Contract</li> <li>404060 · Food &amp; Food Products</li> <li>404080 · Household Expense-Station Supplies</li> <li>404083 Laundry</li> <li>404084 Expendable Equipment</li> <li>404085 · Refuse Disposal</li> <li>404100 · Insurance Premium</li> <li>404140 · Maint. Equipment</li> <li>404142 * Maint. Comm Equipment</li> <li>404144 · Maint. Computer System/Software</li> </ul> </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> <p>\$2,500 additional cost for new volunteer firefighters</p> <p>From Contingency balance to cover 16,546.16 payment</p> </div> </div>
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Mosquito Fire Protection District  
**Budget 2021 -2022**  
July 2021 through June 2022

Notes

- 404145 · Maint. Equipment Parts
- 404160 · Veh. Maint. Service Contract
- 404161 · Veh Maint. Parts Direct Charge
- 404164 · Veh Maint. Tires & Tubes
- 404180 · Maint Building & Improvements
- 404183 · Maint. Grounds
- 404197 Maint Building Supplies
- 404200 · Medical, Dental & Lab Supplies
- 404220 · Memberships
- 404260 · Office Expense
- 404261 · Postage
- 404263 · Subscription Newspaper Journals
- 404300 · Professional & Specialized Serv
- 404304 \* Agency fee County/ Lafco
- 404305 · Audit & Accounting Services
- 404313 · Legal Services
- 404324 · Medical Dental Lab
- 404335 \* Election Dept Services
- 404400 · Publications & Legal Notices
- 404460 · Equip. Small tools & Instrument
- 404463 . Equipment Telephone Radio
- 404500 · Special Dept. Expense
- 404502 · Educational Materials
- 404507 · Fire & Safety Supplies
- 404538 · Software
- 404539 Software License
- 404600 \* Transportation & Travel
- 404602 \* Mileage Employee Private auto
- 404606 · Fuel Purchases
- 404609 · Staff Development
- 404700 · Utilities

**Total 400000 · Services and Supplies**

- 600000 · Fixed Assets
  - 606020 · Buildings & Grounds
  - 606040 · 606040 Equipment

**Total 600000 · Fixed Assets**

7700 · Contingency

**Total Expense**

**Net Income**

<p>\$1610 SCPOA Fuel Reimbursement (\$150 other rebate)</p>
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<p>\$16,546 to Insurance Payment (6 months)</p>
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**MOSQUITO FIRE PROTECTION DISTRICT**  
**8801 ROCK CREEK ROAD**  
**PLACERVILLE, CA 95667**  
**(530) 626-9017**  
**Fax (530) 626-3240**

Budget 2022-2023 Workshop Discussion- Grant Allocation Explanation:

**Purchasing from the FEMA SAFER Recruitment and Retention Grant- New Budget Assignment**

- 3001- Perm Employees- 27,040 (Coordinator ½ Captain position)  
Coordinator benefits- \$11,000
- 4200- Medical, Dental, Lab- 10,000 (New volunteer physicals)
- 4022- Uniforms- 8,000- (New volunteer and explorer uniforms)
- 4021- Fire Turnouts- 30,000- (New volunteer structure gear)
- 3004- Stipends- 60,000 (Shift coverage and pay per call)
- 4502- Educational Materials- 3,000 (Marketing program-signs, brochures, advertising)
- 4500- Special Dept Expense- 93,800 (General training, EMT/FF1 academy, paramedic training, advanced training, wildland academy, structure burn class, driver operator 1A-1B)
- 4040- Telephone vendor- 2,500 (Internet marketing, web hosting)

**Purchasing from Cal Fire 50-50 Grant**

- 4021- Wildland Safety Items- 20,000 (\$10,000 District/\$10,000 Cal Fire-Wildland equipment and PPE)

\$265,340- Total