



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

MFPD Special Meeting-BUDGET
Saturday May 18, 2024 10:00 AM
Mosquito Fire Station 75

AGENDA

Item	Presenter
1. Call to Order. Topic: MFPD Board meeting May 18, 2024 Time: 10:00 AM 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 admin75@mfpd.us	D. Stever
2. Roll Call & Quorum announced.	D. Stever
3. Pledge of Allegiance.	D. Stever
4. Adoption of Agenda.	D. Stever
5. Discussion Items 5.1 BUDGET WORKSHOP- Review and Discussion of Preliminary Budget Review current and future Budget including Grant Review.	D. Blain
6. Directors/Public Comments	D. Stever
7. Adjourn- Next Meeting- Regular Monthly Board Meeting Thursday May 23, 2024	D. Stever

MOSQUITO FIRE PROTECTION DISTRICT

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

Budget Report

Meeting Date: May 18, 2024

Title: Preliminary Budget 2024-2025 Budget Workshop- Review of Budget Issues

Summary:

Attached is the draft 2024-2025 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 and inadequacy of the current special tax will continue to 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. We were successful with obtaining a new FEMA SAFER recruitment and retention grant (4 years), which allows the District to continue recruiting volunteers and providing stipend pay for staffing and emergency response. Grant funding for certified training classes, EMT, Firefighter 1 and others, are a great benefit to the District, to attract and retain personnel.

The rising cost of operational goods, services and capital needs (station & apparatus) will also impact our ability to stay solvent and may require the future use of reserves as a short term solution. If the District is to continue protecting the community, we will have to continue to aggressively pursue alternative means of reliable funding and/or reduced services. Savings from not filling open positions will be helpful.

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 2023-2024, with focus on the base budget revenue and expenses. The Final Budget was adopted, as required by law, in September 2023 and revised again each month based on actual revenue and expense changes. The latest approved adjusted final budget was March 2024 (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- when adequate staffing is available which does not compromise District protection).

Preliminary Budget 2024-2025 Budget Report- Page 2

For this budget document, the revenue shown is taxes, grants and projected OES deployment gross 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.

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, carried 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 and create a balanced budget. The actual number is provided by the County, prior to the adoption of the District’s Final Budget in September, usually by the end of August. For the purpose of the budget workshop discussion, the carryover is not placed in the document and the specific amount identified is highlighted to later create an balanced budget for submission to the County in June. There will be adjustments of the budget draft which may increase or reduce the amount of carryover needed.

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 (\$51,186- salary and benefits). We will continue to rely on grants, donations and out of District fire response to supplement our base tax revenue.

Review of Grants:

Active Grants:

FEMA SAFER Recruitment & Retention Grant (2018 grant): Expired 12/10/23. We are in the process of waiting for approval of an extension to purchase items and services from our residual amount of \$139,016. There are no guarantees FEMA will approve an extension, but we are hopeful considering we have a purchase plan and strategy. We will hear about their decision very soon.

FEMA SAFER Recruitment & Retention Grant (2023 grant): In the Fall of 2023, our District was awarded \$666,320 from the FEMA SAFER (Staffing for Adequate Fire and Emergency Response) program. The grant was applied for in February 2023, and we were successful in the first round of awards. This gives us another four years of grant funding for our productive volunteer program, which has resulted in the fire station being staffed 24/7 for over three years. The funding covers volunteers’ stipend pay for shift coverage and response to emergencies, training classes, new volunteer expenses including physicals, background checks, uniforms and safety gear, support of the Explorer program, salary and benefits for a volunteer coordinator (Fire Captain position), and more. The grant is managed by Didi Everhart (Gatchell Grant Resources-Canton, OH), assisted by our Admin Volunteer Kristopher Buihner.

Preliminary Budget 2024-2025 Budget Report- Page 3

Cal Fire 50/50 Grant: Expires 6/30/24. We have completed the \$20,000 in spending, which included portable radios, wildland training shelters, forceable entry tools, and other related equipment. We have submitted an application for next year's grant. We have approved each year consistently for the past five years.

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, Garden Valley, Mosquito)- Radios/Pagers- \$5,000 matching funds required.

District- Breathing Air Compressor- \$75,000 request- \$3,507 matching funds required.

SAFER Staffing Grant in application- \$1,151,460- 3 years with possible 1 year extension- no matching funds. Awards to be determined by Fall 2024. Provides funding for three full-time positions to cover 24/7/365. Additional, consistent Paid staff provides training and care of the volunteer firefighters.

Completed Past Grants:

FEMA AFG Heart Monitor Grant 2020: 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. \$87,000 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. \$85,000 residual funds left over for the purchase of needed extrication equipment, thermal imaging camera and hose. All equipment purchased has been received and placed in service.

AFG Breathing Apparatus: Regional grant request with Georgetown and Pioneer. We received \$120,000 in new Scott breathing apparatus and face masks. Residual unspent funds were used to purchase a new extractor washing machine and 17 radio pagers for duty and community-based personnel.

CERT Training: \$15,000 used to provide certified training for the Support Group and others, including equipment and protective gear. Also purchased was a small trailer to transport equipment to an emergency scene or road control points.

Current Budget Issues:

Station Repairs: The Capital Improvement Committee is working on roof replacement estimates. We believe there are 1-2 years left before it will need replacement. The Apparatus Bay has been painted and the apparatus floor is still pending repaint. MVFA has donated the materials to complete a repaint of the floor. The upstairs bathroom was fully remodeled, and the kitchen remodel is just about finished (all donated by MVFA). Current priorities, besides the roof, is the station water supply pipe evaluation and the installation of a back-flow preventer. The offices, lower kitchen and exterior should be

Preliminary Budget 2024-2025 Budget Report- Page 4

repainted within the next year. or two. We are extremely grateful for the donations we have received from the Community and MVFA.

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 was covered by five community-based firefighters and the Support Group.

Since that time, 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 have grown exponentially. On average, the station is staffed overnight every night, and we average at least two 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. Due to our ability to respond with adequate personnel, among other important factors, we have been able to improve our Community Insurance (ISO) rating from a Level 5 to Level 3.

Certified Training Classes 2024:

- Driver Operator 1A (January completed)
- Live Structure Fire Burn Training (Planned at Garden Valley June 2024)
- Pump Operations- TBD
- Title 22 First Aid (EMR equivalent) Support Medical Response Group Formed)
- CPR Classes- 2023 with Chief Dwyer hosting classes for those needing it in 2024
- EMT Academy- Three completed in 2023- One in 2024
- Firefighter 1 Academy- One will graduate in May- Three in June. Three are community based.

Recommendations: Preliminary Budget

1. Set Special Board meeting in June for review Preliminary Budget 2023-2024. Review current budget and Preliminary budget numbers for accuracy and better determination of roll over amount from current budget.
2. 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- 2024-2025

Current Final Budget- 2023-2024 (March 2024)

Final Budaet w/March Mods

FISCAL VEAR
July 23 - June 24

Revenue

0001 Carry Over	38,770.75
0100 •Prop Tax Curr Secured	163,000.00
0110. Prop Tax Curr unsecured	2,800.00
10120 •Prop Tax Prior Unsecured	0.00
0130 •Unsecured Prop Tax Prior	100.00
0140• Supplemental Taxes	4,000.00
0150- Supplemental Prior	300.00
1175 •Special Tax Direct Assessments	188,000.00
0360- Penalties	3,000.00
0400. Rev Interest	
10430 •Development Fee	0.00
4400 •Rev Interest	2,000.00
0820 •ST Homeowner Prop Tax relief	1,220.00
0650 ST Other	0.00
1060 Grants	304,586.00
1128 Federal: USDA (Strike teams)	110,000.00
11200 Revenue Other Govt.	0.00
1321 Transfer from Reserves (Allocated)	0.00
1350 Transfer from Reserves (Unallocated)	0.00
11744 Misc Inspections or Services	0.00
1940 Misc Revenue	154,318.74
11942 Misc Reimbursement	7,000.00
	979,095.49
Total Revenue	979,095.49

Expense

300000 •Salaries and Employee Benefit	0.00
303000 •Perm Employees/Elect Offidal	159,721.80
303001 •Temporary employees	80,032.00
303002 •Overtime	62,500.00
303004 •Stipends	182,000.00
303020 •Retirement	1,093.87
303021 •O.A.S.D.I.	20,567.13
303022 •Medi Care	4,939.87
303030 •Vacation, Sltk, Holtday	10,679.00
303040 •Health Insurance	27,000.00
303041 •Unemployment Insurance employer (SUI)	5,506.28
303060 •Workers' Compensation Employer	69,627.00
Total 300000 •Salaries and Employee Benefit	623,666.95
1400000 •Services and Supplies	
404021 •Fire Turnouts	40,000.00
404022 •Uniforms	8,000.00
404040 •Telephone Co. Vendor Payments	6,940.00
404042 Radio Vendor Payments	0.00
404043 •Dispatch Fees-Contract	2,000.00
404060 •food & Food Products	1,700.00
404080 •Household Expense-Station Supplies	250.00
404083 - Laundry	200.00
404084- Expendable Equipment	50.00
404085 •Refuse Disposal	2,000.00
404087 •Extern / Fumgn Services	
404100 •Insurance Premium	57,109.88
404140 •Manlt. Equipment	1,000.00
404142 • Malnt. Comm Equipment	0.00
404144 •Malnt. Computer System/Software	1,000.00
404145 •Malnt. Equipment Parts	200.00
404160 •Veh. Malnt. Outside labor	16,500.00
1404161 •Veh Mainl. Parts Direct Charge	6,000.00

Final Budget w/March Mods

FISCAL YEAR
July 23 - June 24

1404164. Veh Malnt. Tires & Tubes	4,000.00
404180, Malnt Bulldng & Improvements	1,270.00
1404183 , Malrit. Grounds	200.00
404197. Malnt Building Supplles	1,150.00
1404200 •Medical, Dental & Lab Supplles	4,000.00
404220, Memberships	4,200.00
404260, Office Expense	1,951.14
1404261 •Postage	250.00
404263 •Subscription Newspaper Journals	100.00
/404300 •Professional & Specfallted Serv	5,000.00
404304 • Agency fee County/ Lafo	410.00
404305, Audit & Accounting Services	8,750.00
i4D4313, Legal Services	5,000.00
404322-Medical Exams	5,000.00
404324 •Medical Dental Lab Supplles	500.00
404335. Election Dept Services	0.00
404400 •Publlcatrons & Legal Notices	500.00
404460 •Equip, Small tools & Instrument	1,650.00
1404463 - Equipment Telephone Radio	150.00
404500 •Speclaf Dern. Expense	30,000.00
404502 •Educational Materials	1,700.00
404507, Fire & Safety SuppUes	500.00
404538- Software	0.00
1404539. Software license	13,000.00
404600- Transportation & Travel	1,000.00
1404602. Mlieage Employee Private auto	0.00
1404606, Fuel Purchases	27,400.00
404609 , Staff Development	0.00
1404617 Staff Development Non 1099	0.00
404700, UtUltics	15,000.00
Total 400000 •Services and Supplies	273,631.02
600000 •fllKed Assets	
606020 •Bu1ldings & Grounds	31,950.00
606040 •606040 Equipment	8,506.00
Total 600000 •Fixed Assets	40,456.00
& Reserves	
* Contingency	41,341.52
7800 r1nsfor to Reserves	0.00
	41,341.52
Total Expense	979,095.49

Mosquito Fire Protection District
Prelim Budget 2024-2025
July 2024 through June 2025

		July 2024 - June 2025	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	Expected Grants Whole Year	OES Engine Deployment	ADD Backs paid from Strike team	Base Budget Both Halfs	Notes	Bills comments 4-16	Bills Comments 4-24	Bills Commen t May 9		
Revenue														
	0001 Carry Over								Gusstimation of additional carryover to balance budget					
	0001R Real Carry not previously in budget								Actual amount of Carry over as told to us on Sept 2024					
	0001C Carry Over Known	47,261.00						47,261.00	Amount of Contingency was from 23-24 Budget	Updated Contingency amount	Updated Contingency amount			
	0100 · Prop Tax Curr Secured	163,000.00						163,000.00						
	0110 · Prop Tax Curr Unsecured	2,800.00						2,800.00						
	0120 · Prop Tax Prior Unsecured	0.00						0.00						
	0130 · Unsecured Prop Tax Prior	100.00						100.00						
	0140- Supplemental Taxes	4,000.00						4,000.00						
	0150- Supplemental Prior	300.00						300.00						
	1175 · Special Tax Direct Assessments	188,000.00						188,000.00						
	0360- Penalties	3,000.00						3,000.00						
	0400 - Rev Interest	0.00						0.00						
	0430 · Development Fee	0.00						0.00						
	4400 · Rev Interest	0.00						0.00						
	0820 · ST Homeowner Prop Tax relief	1,220.00						1,220.00						
	0880 ST Other	0.00						0.00						
	1060 Grants	306,032.50						0.00						
	1060G- FED/Cal Fire (50/50 Grant)			10,000.00				0.00				Split Grants		
	1060RI- FEMA RR		165,423.50					0.00	What Chief wants to start with			Split Grants		
	1060Ra - R&R Grant Administrator		-6,173.00						What comes off the top of the Grant for the Administrator			Subtraction for Grant Admin		
	1060A Air Comp & Radio Grants				136,782.00				Grants applied for that have part paid by Base Budget			Split Grants		
	1128 Federal: USDA (Strike teams)	110,000.00				110,000.00		0.00						
	1200 Revenue Other Govt.	0.00						0.00						
	1321 Transfer from Reserves (Allocated)	0.00						0.00						
	1350 Transfer from Reserves (Unallocated)	0.00						0.00						
	1744 Misc Inspections or Services	0.00						0.00						
	1940 Misc Revenue	16,000.00						0.00						
	1940c Misc Revenue (community)							0.00						
	1940s Misc Revenue (School)							6,000.00	How much we get back for training	This bounces up and down per year. Recommend \$6K not \$8K				
	1940r Misc Revenue (rebates)							1,000.00	Credit Card Rebates					
	1940g Misc Revenue (Grants)							0.00	If new grant money comes in					

Mosquito Fire Protection District
Prelim Budget 2024-2025
July 2024 through June 2025

	<i>Preliminary Budget 24-25 V-#02</i>	July 2024 - June 2025	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	Expected Grants Whole Year	OES Engine Deployment	ADD Backs paid from Strike team	Base Budget Both Halfs	Notes	Bills comments 4-16	Bills Comments 4-24	Bills Comment May 9	
	1940f Misc Revenue (Fuel)							9,000.00	What SCPOA gives us for Fuel		With Gas Approaching \$7 a Gal This amount was Increased		
	1942 Misc Reimbursement	4,805.60											
	Lexipol remibursement from CIRA							1,805.60	\$1,719.69 not \$4000 was amount reimbursed last year.		Updated	Updated to new quote Due 7-1-24?	
	Vector-Solutions reimbursment from CIRA							3,000.00	Hopefully \$1805.60 this year				
	<i>Vertical Total</i>	<i>846,519.10</i>									Vert Total for Fin Group		
	Total Revenue	846,519.10	159,250.50	10,000.00	136,782.00	110,000.00	0.00	430,486.60					
	Expense												
	300000 · Salaries and Employee Benefit												
	303000 · Perm Employees/Elect Official	145,200.00						103,600.00	FT Chief, FT Captain (58,136+), FT Engineer (46,996+)	Need to take Enginer out of budget and put other half of Capt salary in.	Changed to 80k Chief + 60K Capt then subtracted 36,400 for R&R		
	303000G · Percentage of Salary paid for R&R Coordinator		36,400.00					0.00	Was 38628 grant money that may not be in new grant		Adjusted to New Grant amount		
	30???? Percentage of benefits paid for Coordinator Benefits		5,200.00					0.00	Was 12558 grant money that may not be in new grant		Adjusted to New Grant amount		
	303001 · Temporary Employees	69,159.75				28,500.00		40,000.00	PT Admin- Clerk		Guess based on hourly	Adjusted OES to Balance	

Mosquito Fire Protection District
Prelim Budget 2024-2025
July 2024 through June 2025

		Preliminary Budget 24-25 V-#02	July 2024 - June 2025	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	Expected Grants Whole Year	OES Engine Deployment	ADD Backs paid from Strike team	Base Budget Both Halfs	Notes	Bills comments 4-16	Bills Comments 4-24	Bills Comment t May 9
		30???? Other Insurance for Non-Coordinator postions Allowed \$11,875.50 - (OASDI, Medicare, Unemployment that is portioned out)		659.75					0.00	Needs to be split out per category		Adjusted to New Grant amount	Broke out per category Grant amount 11875.5 Remainder listed here (Work comp offset?)
		303002 · Overtime	54,032.00				50,000.00		4,032.00	Shar's numbers are ENG- \$3,387/ Cpt- \$4,032 Chief - \$0/ Admin - \$0.	Eng Removed		
		303004 · Stipends	136,500.00						35,000.00	\$35,000 in stipends from baseline			
		3004r · Stipends from Grant		100,000.00						\$35,000 in stipends from baseline This year we spent \$150,343.87 so far. Chief Wants 100K to start		Actual Grant amount \$50k	
		3004p pay per call		1,500.00								New Grant Amount	
		303020 · Retirement	4,193.00						4,193.00	FT Eng - \$3,187/ Ft Cpt - \$4,193	Eng Removed		
		303021 · O.A.S.D.I.	23,262.48				4,867.00		9,932.48	FT Eng - \$2,634.65/ Ft Cpt - \$3,466.44/ FT Chief- \$4,402.68/PT Admin - 2,063.36	Eng Removed	Grant Breakout needs update	6.2% of first 168,600
		3021 OASDI from Stipend		6,293.00					2,170.00	6.2% of 35,000 Stipend in Base			Updated 6.2% of first 168,600
		303022 · Medi Care	5,441.20				1,138.25		2,323.70	FT Eng \$616.17/FT Cpt- \$810.70/FT Chief-\$1,030/PT Admin-483	Eng Removed	Grant Breakout needs update	1.45% of all wages
		3022 Medi Care from Stipend		1,471.75					507.50	1.45 % of 35,000 Stipend in Base			Updated 1.45% of all wages
		303030 · Vacation, Sick, Holiday	9,111.00						9,111.00	FT Eng \$1,568/ FT Cpt-\$1866 +\$ 2,144/ FT Chief- \$2,370+\$2,731	Eng Removed		
		303040 · Health Insurance	18,000.00						18,000.00	FT Eng \$9,000/ FT Cpt-\$9,000/ FT Chief-\$9,000	Eng Removed		

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July 2024 through June 2025

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	<i>Preliminary Budget 24-25 V-#02</i>												
	303041 · Unemployment Insurance Employer	8,234.00					2,669.00	924.00	FT ENG--\$308/FT Cpt - \$308/ FT Chief- \$308/ PT Admin-\$308	Eng Removed	Grant Breakout needs update	Updated 3.4% of first \$7000	
	3041 Unemp Ins from Stipend		3,451.00					1,190.00	3.4 % of 35000 Stipend in Base			Updated 3.4% of first \$7000	
	303060 · Workers' Compensation Employer	62,747.00						62,747.00	FT ENG - \$3,896.74/FT Cpt - \$5,127/ FT Chief- \$6,511.71/ PT Admin- \$3,051.78	Eng Removed	Grant breakout needs update	Can we charge any to Grant?	
	<i>Vertical Total</i>	535,880.43									Vert Total for Fin Group		
	Total 300000 · Salaries and Employee Benefit	535,880.43	154,975.50	0.00	0.00	87,174.25	0.00	293,730.68					
	400000 · Services and Supplies												
	404021 · Fire Turnouts	22,875.00						0.00	\$20,000 R&R				
	404021G2 · Fire Turnouts (R&R)		22,875.00					0.00	some of this will get used to cover stipends	Needs update	Updated Grant amount		
	404022 · Uniforms	6,000.00						0.00		Needs update			
	R&R FF Station Uniforms		4,000.00						some of this will get used to cover stipends		Updated Grant amount		
	R&R Explorer Station Uniforms		2,000.00						some of this will get used to cover stipends		Updated Grant amount		
	404040 · Telephone Co. Vendor Payments	3,440.00						0.00					
	404040a · Telephone Buss phone							300.00	25 per month				
	404040b · Telephone wireless internet							1,440.00	120 per month				
	404040G · Streamline Web service Payments		0.00					0.00	\$2500 for Web Page, no longer covred by grant	Needs update	Zero		
	404040g · Media Marketing		1,200.00					0.00	Maybe needs to be moved to Software?		Media Marketing 1,200		
	404040p · Print Marketing		500.00					0.00	1 Year only - Probably wont be used first year		Print Marketing \$500		
	404042 Radio Vendor Payments	0.00						0.00					
	404043 · Dispatch Fees-Contract	2,000.00						2,000.00					
	404060 · Food & Food Products	950.00						750.00					
	404080 · Household Expense-Station Supplies	125.00						125.00					
	404083 - Laundry	100.00						100.00					
	404084 - Expendable Equipment	50.00						50.00					
	404085 · Refuse Disposal	2,000.00						2,000.00					
	404087 · Exterm / Fumgn Services	1,200.00						1,200.00	Appears to be about \$100 per month				

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Prelim Budget 2024-2025
July 2024 through June 2025

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	404100 · Insurance Premium		43,000.00						43,000.00	This will probably go up	Raised 5% to \$60K hope that is enough	Was \$57K, told this will be \$43K	
	404140 · Manit. Equipment		1,000.00						1,000.00				
	404142 * Maint. Comm Equipment		0.00						0.00				
	404144 · Maint. Computer System/Software		1,500.00						1,500.00				
	404145 · Maint. Equipment Parts		200.00						200.00				
	404160 · Veh. Maint. Outside labor		2,000.00						2,000.00	Took last year minus \$15K from water tender service			
	404161 · Veh Maint. Parts Direct Charge		6,000.00						6,000.00				
	404164 · Veh Maint. Tires & Tubes		6,000.00						6,000.00				
	404180 · Maint Building & Improvements		3,250.00						3,250.00				
	404183 · Maint. Grounds		200.00						200.00				
	404197 - Maint Building Supplies		1,300.00						1,300.00				
	404200 · Medical, Dental & Lab Supplies		1,000.00						1,000.00	Grant money moved to 4322			
	404220 · Memberships		4,200.00						1,700.00				
	404220 Fire Assoc (FRAC) Membership								2,500.00				
	404260 · Office Expense		2,000.00						2,000.00				
	404261 · Postage		250.00						250.00				
	404263 · Subscription Newspaper Journals		100.00						100.00				
	404300 · Professional & Specialized Serv		14,950.00	9,750.00					5,200.00	Chief wants 10K in 4300 and 4500 each.	Needs Update	Total Training about \$19500 split between 4300 & 4500	
	404304 * Agency fee County/ Lafoo		410.00						410.00				
	404305 · Audit & Accounting Services		8,500.00						8,500.00		Memory is up		
	404313 · Legal Services		5,000.00						5,000.00				
	404322-Medical Exams		4,000.00	4,000.00					0.00		Needs update	Updated Grant amount	
	404324 · Medical Dental Lab Supplies		500.00						500.00				
	404335 - Election Dept Services		0.00						0.00				
	404400 · Publications & Legal Notices		500.00						500.00				
	404460 · Equip. Small tools & Instrument		1,650.00						1,650.00				
	404463 - Equipment Telephone Radio		150.00						150.00				
	404500 · Special Dept. Expense		12,250.00				0.00	0.00	2,500.00				
	404500G · Special Dept. Expense(R&R)			9,750.00					0.00	Chief wants 10K in 4300 and 4500 each.		Total Training about \$19500 split between 4300 & 4500	
	404502 · Educational Materials		200.00						200.00	For now Grant money is 4300 and 4500			
	404507 · Fire & Safety Supplies		500.00						500.00				
	404538 - Software		0.00						0.00				
	404539 - Software License		10,805.60						6,000.00				

Mosquito Fire Protection District
Prelim Budget 2024-2025
July 2024 through June 2025

	Preliminary Budget 24-25 V-#02	July 2024 - June 2025	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	Expected Grants Whole Year	OES Engine Deployment	ADD Backs paid from Strike team	Base Budget Both Halfs	Notes	Bills comments 4-16	Bills Comments 4-24	Bills Comment May 9
	Lexipol reimbursement from CIRA							1,805.60	was 4k now 1805.60			Updated to new quote Due 7-1-24?
	Vector-Solutions reimbursment from CIRA							3,000.00				
	404600 - Transportation & Travel	825.75				825.75		0.00				Adjusted to Balance
	404602 - Mileage Employee Private auto	0.00						0.00				
	404606 - Fuel Purchases	27,600.00	200.00					27,400.00	SCPOA will probably give us \$9000 this year			
	404609 - Staff Development	0.00						0.00				
	404617 Staff Development Non 1099	0.00						0.00				
	404700 - Utilities	15,000.00						15,000.00				
	Vertical Total	213,581.35										Vert Total for Fin Group
	Total 400000 - Services and Supplies	213,581.35	54,275.00	0.00	0.00	1,025.75	0.00	158,280.60				
	600000 - Fixed Assets											
	606020 - Buildings & Grounds	24,080.00						2,280.00				
	Admin Fee Earned						0.00					
	Admin Fee Not Earned						21,800.00		21.8k not approved until earned.	Split this out		
	606040 - 606040 Equipment	164,797.00						1,500.00	Last Year \$8,506 from baseline for Co-pay for potential Capital Equip How much this year?	Need to add money for Office Computer Replacement Plugged in \$1,500		Might need to push to Add Back
	6040a Air Compressor Grant				76,213.00			3,630.00	Possible Compressor Grant			Might need to push to Add Back
	6040r Portable Radios				60,569.00			2,885.00	Possible Portable Radio Grant			Might need to push to Add Back
	6040t Fire Turnout or Equipment (50/50)			10,000.00				10,000.00		Maybe move to Equipment		
	Vertical Total	188,877.00										
	Total 600000 - Fixed Assets	188,877.00	0.00	10,000.00	136,782.00	0.00	21,800.00	20,295.00				
	Contingency & Reserves											

Mosquito Fire Protection District
Prelim Budget 2024-2025
July 2024 through June 2025

	<i>Preliminary Budget 24-25 V-#02</i>	July 2024 - June 2025	R&R Grant Whole Year	Cal Fire 50/50 Grant Whole Year	Expected Grants Whole Year	OES Engine Deployment	ADD Backs paid from Strike team	Base Budget Both Halfs	Notes	Bills comments 4-16	Bills Comments 4-24	Bills Commen t May 9	
	7700 Contingency	0.00						0.00					
	7800 Transfer to Reserves	0.00											
	<i>Vertical Total</i>	<i>938,338.78</i>									Vertical Total		
	Total Expense	938,338.78	209,250.50	10,000.00	136,782.00	88,200.00	21,800.00	472,306.28					
	income - expence					21,800.00							
	Admin Fee earned from Strike Team					21,800.00	21,800.00						
	Sub Total Admin minus Add Backs					0.00	0.00						
	<i>Vertical Total</i>	<i>-91,819.68</i>				0.00							
		-91,819.68	(50,000.00)	0.00	0.00	0.00		(41,819.68)	Negative in Base \$5K needs to put more back into Grant	Still Negative someone else want to recommend cuts?	New Grant Numbers in - Off by Amount Chief wants in Stipends... Need to Juggle Grant Allocation - Base Negative \$40K	Grant needs to be juggled. Base off by 42K	