

1. Since the inception of Augmentation Funding, Mosquito has used it solely to fund the purchase of new fire apparatus. In the past, due to lack of funds, our only option was to purchase apparatus from other agencies which they were “scrapping” because the equipment had reached the end of its useful life. In 2001 with the newly authorized funding source the District purchased its first-ever new fire Engine. In 2007 when that Engine was paid for, the District purchased another new Engine enabling us to meet the basic standards for a structure response with reliable, safe fire apparatus. We have five remaining years of “apparatus payments” on our latest acquisition.
2. We currently operate at “bare bones”. Our paid staff consists of a fire chief, a mechanic and a part-time Secretary. In the 3 summer fire season months we hire a Seasonal Fire fighter so that we can have 2 person staffing for 8 hours each day. A reduction of \$13,000 in FY 09-10 would require that we reduce our operating budget by that amount since we need the full \$35,000 for the apparatus payment. For the 09-10 budget, it would possibly require either the total elimination of the seasonal firefighter position or a combination of reducing other areas of the operating budget along with a modification of the seasonal fire fighter’s length of service. Either of these would significantly reduce existing service levels.
3. As noted in #2, being a small, isolated District, we do not have frills or excesses in our budget. All of our staff are paid well below the county average for the positions. To make up a \$35,000 reduction and not have a significant and immediate effect on reducing service levels would be to stop funding our reserves. However, that alone would NOT cover the \$35,000 we need to make the apparatus payment. It would also require, most likely, the elimination of the season fire fighter concept which would be a reduction in service levels.
4. Mosquito is VERY isolated with only one road in and out for fire service assistance from other agencies. We have addressed “consolidation” many times with other agencies but it is just not a practical option due to our remoteness. We still have 5 annual payments totaling \$175,000 (including the 09-10 payment) on our newest apparatus purchase. It is this obligation that the District must address if there is any funding reduction.

Possibility 1 - Establish a “Rural Isolation Funding” source and continue to fund Mosquito until the apparatus financial commitment is satisfied..

Possibility 2 - Make a one-time funding allocation to Mosquito to satisfy the funding obligation.

Possibility 3 - County assume the payment obligation and Mosquito repay the county at a favorable interest rate over a much longer time period so as to not adversely impact funding for service level retention.

Possibility 4 - Take the steps necessary to fund ALL fire districts in the county at the same level.

5. Mosquito is unique. We are isolated due to terrain and road access. Our closest help, Station 25, is on a good day 25-30 minutes away. We must rely on ourselves for fire protection and initial EMS. The property owners in the District currently pay the highest parcel assessment (\$212) for fire services in the county. To expect then to pay more, particularly in this economic climate, is unrealistic. The district has not squandered the augmentation funding but has applied it to very real need - the purchase of a new, reliable fire engine. We have a financial obligation for at least the next five years of \$35,000 per year. Loss of the augmentation funding until the financial obligation for the new Engine is complete will reduce our operating budget by an amount that would severely lower our service level.

Mosquito Fire

Fund# 654 Assessed Valuation and Debt Service Tax Rate Summary

Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate
\$139,580,475	\$853,636					

Summary of Estimated Additional Financing Sources
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

Sub-Obj.	Actual 2006-07	Actual 2007-08	Dist. Requested 2008-09	Adopted by Board 2008-09
0001 Fund Balance	72,095	55,751	33,458	33,458
0002 From Reserves	20,752	0	0	0
Fund Balance Available	92,847	55,751	33,458	33,458
0100 PropTax - Current Secured	111,929	126,950	136,444	136,444
0110 PropTax - Current Unsecured	2,328	2,726	3,133	3,133
0120 PropTax - Prior Secured	-90	-13	0	0
0130 PropTax - Prior Unsecured	42	47	0	0
0140 Supplemental PropTax - Current	3,585	2,948	2,500	2,500
0150 Supplemental PropTax - Prior	3,334	1,121	2,000	2,000
0175 Direct Assessment	177,356	183,848	189,924	189,924
Taxes	298,484	317,628	334,001	334,001
0200 Animal License	0	0	2,000	2,000
Licenses, Permits And Franchises	0	0	2,000	2,000
0360 Penalties/Cost Delinquent Taxes	2,017	1,156	0	0
Fines, Forfeitures And Penalties	2,017	1,156	0	0
0400 Interest	4,117	1,898	2,000	2,000
Revenue From Use Of Money And Property	4,117	1,898	2,000	2,000
0820 State Homeowners Property Tax Relief	1,320	1,406	1,386	1,386
Intergovernmental Revenue - State	1,320	1,406	1,386	1,386
1200 Other - Government Agencies	28,746	35,047	35,000	35,000
Revenue Other Governmental Agencies	28,746	35,047	35,000	35,000
1403 Development Fees	0	96,423	0	0
Charges For Services	0	96,423	0	0
1940 Miscellaneous Revenue	25,606	45,355	2,000	2,000
Miscellaneous Revenues	25,606	45,355	2,000	2,000
Total Financing Sources	453,137	554,664	409,845	409,845

(Summary of Financial Requirements)

Sub-Obj.	Actual 2006-07	Actual 2007-08	Dist. Requested 2008-09	Adopted by Board 2008-09
3000 Permanent Employees/Elect. Officials	105,903	84,131	100,850	100,850
3001 Temporary Employees	23,890	49,460	35,150	35,150
3002 Overtime	1,299	5,257	0	0
3004 Other Compensation	3,566	19,083	0	0
3020 Employers Share of Employee Retrmt Sys	10,400	9,200	10,400	10,400
3021 Employers Share of O.A.S.D.I.	8,349	9,699	8,432	8,432
3022 Medicare	1,953	2,268	2,040	2,040
3040 Employers Health Insurance	18,552	24,549	27,000	27,000
3041 Employers Share of Unemployment Ins	1,131	1,239	1,768	1,768
3060 Workers' Comp Insurance	18,772	17,292	18,000	18,000
Salaries And Employee Benefits	193,815	222,177	203,640	203,640
4020 Clothing and Personal Supplies	285	0	0	0
4021 Fire Turnouts	3,892	8,130	10,000	10,000
4022 Uniforms	4,390	2,095	2,000	2,000
4040 Communication - Telephone	3,111	3,386	3,000	3,000
4042 Communication - Radio	919	1,108	3,000	3,000
4060 Food	282	108	0	0
4080 Household Expenses	265	515	1,950	1,950

Mosquito Fire

Fund# 654		Assessed Valuation and Debt Service Tax Rate Summary						
		Assessed Value		Delinquency		Means of Financing Voter Approved Debt		
		Secured	Unsecured	Secured	Unsecured	Unsecured	Secured	Total Tax Rate
		\$139,580,475	\$853,636					
Summary of Estimated Additional Financing Sources (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)								
Sub-Obj.		Actual 2006-07	Actual 2007-08	Dist. Requested 2008-09	Adopted by Board 2008-09			
4081	Household Exp - Paper Goods	13	100	0	0			
4082	Household Exp - Other	6	0	0	0			
4085	Refuse Disposal	1,034	1,387	0	0			
4100	Insurance Premiums	10,512	12,779	13,600	13,600			
4140	Maintenance - Equipment	1,185	1,186	8,500	8,500			
4142	Maint Telephone / Radios	539	1,333	0	0			
4144	Maint: Computer System	0	37	0	0			
4145	Equipment Parts	0	56	0	0			
4160	Maint Veh - Contract Services	0	4,575	0	0			
4161	Maint Veh - Drop Ship Inventory	9,657	4,823	21,000	21,000			
4162	Maint Vehicles - Supplies	1,739	1,219	0	0			
4163	Maint Vehicles - Inventory	492	75	0	0			
4164	Maint Vehicles - Tires & Tubes	742	2,625	0	0			
4165	Maint Vehicles - Oil & Grease	1,054	113	0	0			
4180	Maintenance - Bldng & Imprvmnts	4,990	2,201	3,500	3,500			
4183	Maintenance - Grounds	266	122	0	0			
4200	Medical, Dental & Lab Supplies	724	105	1,000	1,000			
4220	Memberships	215	215	0	0			
4260	Office Expenses	3,710	1,372	2,550	2,550			
4261	Postage	231	308	0	0			
4262	Software	0	188	0	0			
4263	Subscription/Newspaper/Journal	52	0	0	0			
4266	Printing / Duplicating Serv	0	39	0	0			
4300	Professional and Specialized Services	98	0	0	0			
4304	Spec Dept Exp - Agency Adm Fees	275	333	3,660	3,660			
4305	Prof Serv - Accounting	3,650	0	6,000	6,000			
4308	External Data Processing Services	144	144	0	0			
4313	Prof & Spec Sev - Legal	151	3,076	1,000	1,000			
4335	Prof Serv - Other EDC Depts	38	0	400	400			
4400	Publications and Legal Notices	821	63	200	200			
4460	Small Toos & Instruments	879	107	1,500	1,500			
4463	Equipment: Telephone and Radio	2,088	9,637	0	0			
4500	Special Departmental Expense	3,626	6,273	2,000	2,000			
4502	Educational Materials	1,340	0	0	0			
4503	Staff Development	4,303	4,852	6,500	6,500			
4507	Fire and Safety Supplies	10,215	16,754	8,000	8,000			
4600	Transportation and Travel	4,041	7,408	7,500	7,500			
4606	Fuel Purchase - Bulk	2,078	8,584	8,000	8,000			
4620	Utilities	4,983	7,182	6,000	6,000			
	Services And Supplies	89,038	114,613	120,860	120,860			
6020	Fixed Assets - Bldgs & Improvements	20,444	11,572	4,600	4,600			
6040	Fixed Assets - Equipment	59,392	148,961	40,400	40,400			
	Fixed Assets	79,836	160,533	45,000	45,000			
7700	Appropriation for Contingencies	0	0	12,000	12,000			
	Appropriation For Contingencies	0	0	12,000	12,000			
7800	To Reserves	34,697	23,883	28,345	28,345			
	Reserves - Budgetary Only	34,697	23,883	28,345	28,345			
	Total Financing Uses	397,386	521,206	409,845	409,845			

List of County-Funded Expenditures for MOSQUITO FIRE DEPARTMENT				
Period	Budgeted Expenditures	Amount	Actual Expenditures	Amount
	FY08 Aid to Fire Funds	\$ 35,047.00	FY08 Aid to Fire Funds	\$35,047
	8.33%	\$ 2,921.00	Actual - Month 1	
Jan-08	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	\$35,047.00
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$35,047.00
	<i>Fund Balance</i>	\$ 2,921.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 2	
Feb-08	Personnel: Fire Protection		Personnel: Fire Protection	\$0.00
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 5,842.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 3	
Mar-08	Personnel: Fire Protection		Personnel: Fire Protection	\$0.00
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 8,763.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 4	
Apr-08	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 11,684.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 5	
May-08	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 14,605.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 6	
Jun-08	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 17,526.00	<i>Fund Balance</i>	\$0.00
	8.33%	\$ 2,921.00	Actual - Month 7	
Jul-08	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
	Total Expenditures	\$ -	Total Expenditures	\$0.00
	<i>Fund Balance</i>	\$ 20,447.00	<i>Fund Balance</i>	\$0.00

Aug-08	8.33%	\$ 2,921.00	Actual - Month 8	
	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
Total Expenditures	\$ -	Total Expenditures	\$0.00	
<i>Fund Balance</i>	<i>\$ 23,368.00</i>	<i>Fund Balance</i>	<i>\$0.00</i>	
Sep-08	8.33%	\$ 2,921.00	Actual - Month 9	
	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
Total Expenditures	\$ -	Total Expenditures	\$0.00	
<i>Fund Balance</i>	<i>\$ 26,289.00</i>	<i>Fund Balance</i>	<i>\$0.00</i>	
Oct-08	8.33%	\$ 2,921.00	Actual - Month 10	
	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
Total Expenditures	\$ -	Total Expenditures	\$0.00	
<i>Fund Balance</i>	<i>\$ 29,210.00</i>	<i>Fund Balance</i>	<i>\$0.00</i>	
Nov-08	8.33%	\$ 2,921.00	Actual - Month 11	
	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
Total Expenditures	\$ -	Total Expenditures	\$0.00	
<i>Fund Balance</i>	<i>\$ 32,131.00</i>	<i>Fund Balance</i>	<i>\$0.00</i>	
Dec-08	8.33%	\$ 2,921.00	Actual - Month 12	
	Personnel: Fire Protection		Personnel: Fire Protection	
	Operating: Fire Protection		Operating: Fire Protection	
	Capital: Fire Protection		Capital: Fire Protection	
	Personnel: EMS		Personnel: EMS	
	Operating: EMS		Operating: EMS	
	Capital: EMS	-	Capital: EMS	
Total Expenditures	\$ -	Total Expenditures	\$0.00	
<i>Fund Balance</i>	<i>\$ 35,052.00</i>	<i>Fund Balance</i>	<i>\$0.00</i>	
SUMMARY				
Year-to-Date	Aid to Fire Budget	\$ 35,052.00	Aid to Fire Expenditures	\$ -
	Total Expenditures	\$ -	Total Expenditures	\$ 35,047.00
	<i>Fund Balance</i>	<i>\$ 35,052.00</i>	<i>Fund Balance</i>	<i>\$ (35,047.00)</i>

This spreadsheet is set up with the scenario that 1/12 of the funds are spent each month. Please return the spreadsheet with your fire department's planned expenditure rate. For instance, if you plan on using the funds for a special project over a four-month period, then use 25% in four percentage cells and delete the other eight.

Scope of Work: MOSQUITO

ACTUAL

Month

PROPOSED

Month	PROPOSED	ACTUAL
January-08	IMPROVING FIRE PROTECTION	
	1 Purchased an new Wildland Engine	Completed
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
February-08	IMPROVING FIRE PROTECTION	
	1	
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
March-08	IMPROVING FIRE PROTECTION	
	1	
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
April-08	IMPROVING FIRE PROTECTION	
	1	
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
May-08	IMPROVING FIRE PROTECTION	
	1	
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
June-08	IMPROVING FIRE PROTECTION	
	1	
	2	
	IMPROVING EMERGENCY MEDICAL SERVICES	
	1	
	2	
July-08	IMPROVING FIRE PROTECTION	
	1	

August-08	2	IMPROVING EMERGENCY MEDICAL SERVICES
	1	
September-08	2	IMPROVING FIRE PROTECTION
	1	
October-08	2	IMPROVING EMERGENCY MEDICAL SERVICES
	1	
November-08	2	IMPROVING FIRE PROTECTION
	1	
December-08	2	IMPROVING EMERGENCY MEDICAL SERVICES
	1	

PROGRAM ACCOMPLISHMENTS

Month	Accomplishments
January-08	Purchased a new fire engine
February-08	
March-08	
April-08	
May-08	
June-08	
July-08	
August-08	

September-08

October-08

November-08

December-08
