

Mosquito Fire Protection District 5 Years Framework

PURPOSE:

To set forth a Plan that can be worked from, referenced and edited, so there is a list of possible future directions for the Mosquito Fire Protection District. At this point there are many decisions that still need to be worked through, as such there is no one plan, but a list of variable plans.

BACKGROUND:

It is important to note the District has two **Major** Income sources that can be counted on for funding; Secured Property Tax and Special District Assessment. Then there’s a couple of minor sources that are generally always there, Interest, State Homeowners Relief and Unsecured Property but together these provide only about \$4,500 annually.

Traditionally the operations budget is funded by the Secured Property Tax while the personnel budget is funded by the assessment. Any amount not required to balance the budget was placed in the “Transfer to Reserves” account to balance the budget and moved into reserves at year’s end.

For planning purposes we can project that the Secured Prop Tax amount will increased by 1.04% each year.

OPERATIONS BUDGET:

The Operations part of the budget for the next 5 years is projected to be similar to what is listed below.

	18-19	19-20	20-21	21-22	22-23
Increase per year	1.0104				
Secured Property Tax	\$129,000.00	\$130,341.60	\$131,697.15	\$133,066.80	\$134,450.70
Minor Taxes	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
Avail for Operations	\$133,500.00	\$134,841.60	\$136,197.15	\$137,566.80	\$138,950.70
18-19 Operation Cost	\$111,300.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00
Contingency / Reserves	\$22,200.00	\$14,841.60	\$16,197.15	\$17,566.80	\$18,950.70

Note: As you can see, the logic is sound; the 22,200 left over could have gone in Reserve and/or Contingency. However, since the Assessment amount which will be talked about later, is not sufficient to cover the personnel costs, so that money was actually used to help pay for personnel.

** The actual in the 18-19 budget is 126,300 but remember that \$15,000 came out of Reserves set aside for a new station roof. If we make the foolish assumption that the operations costs will remain relatively stagnate for the next five years, then the amount for reserve, etc. would be as shown*

EQUIPMENT REPLACEMENT:

Money needs to be set aside each year for equipment replacement/upgrading This amount is determined based off of cost of replacement and averaged over the life expediency of the actual equipment and the

amount of usage it receives. At present that projected amount is \$30,000 annually and is being off set by Strike Team Equipment usage fees when Mosquito Fire Personnel go on Strike Teams out of District.

PERSONNEL BUDGET:

The plan for the next year is to keep things going as they are taking the contingency monies and pulling from reserves to keep the District operating. With a new tax, staffing and training will be maintained. Without a monetary increase, the Board and the Chief will have to decide on the cuts needed to keep service to the community as functional as possible, while remaining within the budget.

Option 0

Service Reductions to be determined by the Chief and the Board.

Without a revenue increase, the Board will be required to look at markedly reducing service levels (which equals staffing). But we know that our Assessment income is \$182,500. And our projected personnel costs for this year are \$318,000. That means a reduction in personnel costs of \$135,500 would need to occur. What are the Board's options – individual cost for non-24 hour staffing is Entry level Firefighter \$48,000, for Driver/EMT \$55,869, for Capt or Paramedic \$78,797, for a full time chief \$100,268. Office Staff for both, approximately \$35,000.

Options 1-4 attached as spread sheets.

BOTTOM LINE:

The plan is now written down so it can be adjusted... AND our personnel costs have outpaced funding intended for them.

OPTION 1**2 on duty 8/7/365****What we have now****Staffing Plan E 2 on duty 8 Hrs.**

Permanent Employees - Other	Annual	Need
Chief Officer	1 \$100,268	\$100,268 *
Admin Asst	1 \$19,277	\$19,277 *
Board Clerk	1 \$15,295	\$15,295 *
Capt	1 \$78,797	\$78,797 *
Staff Firefighter EMT	1 \$55,869	\$55,869 *
Entry FF EMT	1 \$48,000	\$48,000 *
Temporary Employees		
Relief Stipend EMT/Para	0.5 \$61,205	\$30,603
Total Personnel Costs		\$348,109
Operation Costs		\$120,000 Projected
Total Cost		\$468,109
Property Tax	\$129,000	
Unsecured Proper Taxes	\$2,000	
Secure Property tax Prior	\$100	
Unsecured Proper Tax Prior	\$1,000	
Supplemental Taxes	\$600	
Supplemental Prior	\$500	
Penalties	\$2,700	
Interest	\$1,500	
St Homeowner Property Tax Relief	\$1,200	
Other Income		\$138,600
Needed from Assessment		\$329,509
Assessment per Parcel		\$356.61
Less Parcel Assessment		\$204.00
Total Special Tax per year		\$152.61
Rounded up for Tax		\$153
Revenue generated per year		\$141,372

Hrs Calc = 365x8x2= 5480 hrs needed

5480/2080 = 2.81 people needed

* including benefits

OPTION 2
2 on duty 12/7
Minimum EMT Staffing

Staffing Plan E, 12 Hr Coverage

Permanent Employees - Other	Annual	Need
Chief Officer	1 \$100,268	\$100,268 *
Admin Asst	1 \$19,277	\$19,277 *
Board Clerk	1 \$15,295	\$15,295 *
Captain	1 \$78,797	\$78,797 *
Eng/EMT	3 \$55,869	\$167,607 *
Entry FF/EMT	1 \$48,000	\$48,000 *
Temporary Employees		
Stipend FF/Paramedic	0.5 \$45,941	\$22,971
Total Personnel Costs		\$452,215
Operation Costs		\$120,000 Projected
Total Cost		\$572,215
Property Tax	\$129,000	
Unsecured Proper Taxes	\$2,000	
Secure Property tax Prior	\$100	
Unsecured Proper Tax Prior	\$1,000	
Supplemental Taxes	\$600	
Supplemental Prior	\$500	
Penalties	\$2,700	
Interest	\$1,500	
St Homeowner Property Tax Relief	\$1,200	
Other Income		\$138,600
Needed from Assessment		\$433,615
Assessment per Parcel		469
Less Parcel Assessment		\$204.00
Total Special Tax per year		\$265.28
Rounded up for Tax		\$266
Revenue generated per year		\$245,784

Hrs Calc 365x12x2=8760 hrs needed
8769/2080 = 4.2 employees needed
* including benefits