BPFPD FY 24/25
EOY Budget Performance

4 August 2025

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District Treasure

BOTTOM LINE

OPERATIONAL FUND

• EOY Operational Revenue	$ 1,004,339
• EOY Operational Expenses	$ 796,758
• Operational Carryover	$ 207,581

OES FUND

• EOY OES Revenue	$ 468,732
• EOY OES Expenses	$ 306,266
• OES Carryover Funds	$ 162,466

TOTAL CARRYOVER

$ 370,047

REVENUE SUMMARY

• Budgeted Operational Revenue	$ 853,546
Transfers from Reserves	$ 167,485
OES Revenue	$ 150,000
Total FY24/25 Budgeted	$1,021,031
• Operational Revenue Collected	$1,004,339
Transfer from Reserves	$ 0
OES Reimbursements	$ 468,732
Total FY24/25 Collected	$ 1,473,071
• Over Budget without Reserves	**$ 452,040** **44% Over Budget**

EXPENSE SUMMAY

• Budgeted Operational Expenses	$ 971,031
• Budgeted Capital Expenses	$ 50,000
• Total Budgeted Expenses	$ 1,021,031
• Actual Operational Expenses	$ 759,695
• Actual Capital Expenses	$ 137,063
• Total Actual Expenses	$ 896,758
Under Budget Total	**$ 124,273** **12% Under Budget**

REVENUE DETAIL

- BPFPD collected revenue in four categories
  - Budgeted Tax Revenue (Current year property and parcel taxes)
  - Budgeted Other Income
  - Unbudgeted Tax Revenue (Late prior year taxes and assessments)
  - Unbudgeted Other Income
- County schedules tax apportionments in three payments
  - January 50%
  - March 45%
  - June 5%

    This year the county missed the third payment which we can now expect as a “clean-up” payment in the next FY – Approximately $52,917 (Aug – Oct)

OES REVENUE

OES Reimbursements

- OES Budgeted Revenue $ 150,000 Included in Operational Budget
- OES Actual Expenses $ 306,266
  - 7 OES preposition and 11 strike team evolutions
- OES Reimbursements to date $ 468,732
- OES Reimbursements due $ 66,436
- Total OES Reimbursement $ 535,168
- Actual OES Income **$ 228,902** **53% Over Budget**
- All OES/Strike Team reserves have been reimbursed

RESERVE SUMMARY

- Reserve management is a dynamic process
  - Irregular tax apportionments
  - Delays in OES reimbursements
  - Unforecast Capital requirements
- Began FY24/25 with $500,000 from formation equity funding
- EOY FY 24/25 Reserve Assignments
  - Operational Reserves $210,000 – 1 quarters of forecast expenses
  - Reserves remaining in Operational fund - $150,000 for 1st Quarter FY25/26
  - Capital Reserves $ 75,000
  - OES Reserves - $200,000
  - Total Current Reserves - $635,000 ($135 from Carryover)

REVENUE DETAIL

- Tax Revenue - **Budgeted** Categories

SOURCE	BUDGETED	RECEIVED	OVER / UNDER
Secure Property Tax	$308,054	$ 313,246	$ 5,191
Unsecure Property Tax	$ 9,239	$ 10,171	$ 932
Supplemental PT Tax	$ 5,233	$ 1,620	$ (3,612)
Parcel Tax	$ 319,055	$ 351,847	$ 32,792
Special Assessments	$ 20,000	$ 4,506	$ (15,494)
Interest		$ 5,489	$ 5,489
Homeowners		$ 846	$ 846
Timber Yield	$ 15	$ 126	$ 111
Total Tax Revenue	**$ 661,546**	**$ 687,852**	**$ 26,306**

REVENUE DETAIL

- Tax Revenue - **Unbudgeted** Categories

SOURCE	RECEIVED
BFD Late Property Tax Payments FY23/24 Payments 2 & 3	$ 49,584
BFD Special Assessments	$ 55,768
EPRFD Special Assessments	$ 4,506
Total Unanticipated Tax Revenue	$ 109,858

- Other Budgeted Revenue

SOURCE		
Hallelujah Junction Contract	$12,000	$ 12,237
Investment Income	$10,000	$ 236

REVENUE DETAIL

- Other **Unforecast** Revenue

SOURCE	RECEIVED	MONTH
PG&E Rebate	$ 17,959	JUL-24
GMCSD 4th Qtr. BFD Contract	$ 14,790	AUG-24
EPRFD Payment	$ 17,106	OCT-24
BFD Checking Closeout	$ 50,712	NOV-24
EPRFD Payout	$ 85,734	JAN-25
Equipment Sale	$ 42,600	JAN-25
EPRFD Attorney Refund	$ 17,500	FEB-25
Equipment Sale	$ 10,000	APR-25
Total Other Revenue	**$ 256,409**	

REVENUE LESSONS

Lessons Applied to FY 25/26

- More accurately forecast revenues for FY25/26 based on 24/25
- 25% of FY 24/25 revenues were one-time revenues - not repeated
- Tax Revenue escalation for FY25/26 of 3%
- EPRFD parcel taxes - $ 95k (in jeopardy)
- Capital Income – equipment sales - $50k estimate
- FY24/25 cleanup tax payment - $52k
- Miscellaneous other revenues - $30k
- Total estimate FY25/26 revenue - $928k
- Carryover - $235,047
- Grant Income – we currently have 4 grants under review

EXPENSE DETAIL

- Expenses by Categories

CATEGORY	BUDGETED	ACTUAL	OVER / UNDER
Wages	$ 491,769	$ 380,904	$ (110,865)
Compensation Expense	$ 57,044	$ 44,849	$ (12,195)
Other Employee Expense	$ 21,400	$ 25,132	$ 3,732
Services & Supplies	$ 221,445	$ 137,435	$ (84,010)
Administration	$ 51,300	$ 65,280	$ 13,980
Maintenance	$ 22,300	$ 18,594	$ (3,706)
Vehicles	$ 65,000	$ 87,462	$ 22,462
Total Expenses	**$ 930,258**	**$ 759,936**	**$ (170,602)**

EXPENSE DETAIL

- Plan to reallocate Expenses into three categories
  1. Day-to-day operations (funded by tax revenues):
     - Personnel, Services, Administration, Building/Equipment expenses
  2. Extraordinary expenses (funded by reserves as necessary):
     - Facility upgrades
     - Major apparatus and vehicle repairs
     - Major personal equipment upgrades/purchases
     - Capital purchases
  3. OES expenses (funded by OES reimbursements)
     - Personnel and other OES expenses
- Doing so will allow us to better track the real costs of operations and make planned upgrades and improvements to our physical plant and equipment

EXPENSE DETAIL

- Over Budget Notes
  - Other Employee Expenses
    - Meals & Meetings – Department paid for meals are an important part of weekly training and other team meetings – will increase allowance in next budget
    - Uniforms and clothing (Firefighting Gear) – I consider these extraordinary expense and plan to move larger purchases to that category
  - Administration
    - Utilities – primarily propane - fact of life, will increase allowance and look at energy saving solutions at our stations
  - Vehicles
    - Fuel costs – will need to increase allowance due to ever increasing diesel costs
    - Maintenance – I plan to move all higher cost vehicle maintenance (primarily contracted maintenance requirements) to the extraordinary expense account with ability to offset with reserves

EXPENSE CONSIDERATIONS

- FY 25/26 Budget Considerations
  1. Day-to-day operations – increase budget to support small pay raises for personnel. Explore benefit options.
  2. Extraordinary expenses (move to Capital) to include:
     - An allowance for upgrades to Stations 1, 5, and 7
     - Personnel health and safety improvements
     - IT upgrades to include support of CALFIRE dispatching
     - An allowance for apparatus painting (1 per year)
  3. Use of OES revenues to support
     - Apparatus upgrades to increase OES reimbursements – quick return on investment

QUESTIONS?

JULY 2025 MONTHLY REPORT

1. July 2025 Monthly Summary
2. July 2025 Balance Sheet
3. July 2025 Expense by Vendor Report

REPORTING MONTH July FY Month # 1

BPFPD MONHTLY OPERATIONAL PROFIT AND LOSS SUMMARY AGAINST BUDGET

	Current Month	Monthly Budget	Over/Under (MTH)	YTD	YTD Budget	Over/Under (YTD)		Annual Budget	Over/Under (Annual)
40000 Income									
40100 Property Tax	$ -			$ -	$ -	$ -		$ -	$ -
40200 Parcel Tax	$ -			$ -	$ -	$ -		$ -	$ -
40300 Other Tax Revenue	$ -			$ -	$ -	$ -		$ -	$ -
40400 Other Income	$ 4,737			$ -	$ -	$ -		$ -	$ -
40500 OES Reimbursements	$ -			$ -	$ -	$ -		$ -	$ -
4xxxx Capital Income	$ -			$ -	$ -	$ -		$ -	$ -
40000 Total Income	$ 4,737			$ -	$ -	$ -		$ -	$ -
50000 Opeerating Expenses									
51000 Personnel									
51100 Wages	$ 48,708	$ -	$ 48,708	$ -	$ -	$ -		$ -	$ -
51200 Compensation Expense	$ 2,038	$ -	$ 2,038	$ -	$ -	$ -		$ -	$ -
51300 Other Employee Expense	$ 40,516	$ -	$ 40,516	$ -	$ -	$ -		$ -	$ -
51000 Personel Total	$ 91,261	$ -	$ 91,261	$ -	$ -	$ -		$ -	$ -
52000 Services and Supplies	$ 41,996	$ -	$ 41,996	$ -	$ -	$ -		$ -	$ -
53000 Administration	$ 9,941	$ -	$ 9,941	$ -	$ -	$ -		$ -	$ -
54000 Building and Equipment									
54100 Maintenance	$ 175	$ -	$ 175	$ -	$ -	$ -		$ -	$ -
54200 Vehicles	$ 11,991	$ -	$ 11,991	$ -	$ -	$ -		$ -	$ -
54000 Bldg & Equip Total	$ 12,165	$ -	$ 12,165	$ -	$ -	$ -		$ -	$ -
Regular Day-to-Day Operations Totals	$ 155,364	$ -	$ 155,364	$ -	$ -	$ -		$ -	$ -
56000 Capital									
56100 Capital Outlays	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
56200 Debt Service (Lease/Purchase)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
5000 Operating Expense Total	$ 155,364	$ -	$ 155,364	$ -	$ -	$ -		$ -	$ -
OES Operations									
51120 OES Wages(Reimbursable)	$ 81,486			$ -					
51200 OES Compensation Expense (Reimbursable)	$ 7,307			$ -					
55000 OES Expenses (Reimbursable)	$ -			$ -					
Total OES Expense	$ 88,792			$ -					
Reimbursements todate	$ 432			$ -					
Reimbursements over Expenses to date				$ -					
Projected Total Reimbursement				$ -					
Projected Total OES Revenue				$ -					
50000 Total District Expenses	$ 244,156			$ -					

NOTES:

51300 Other Employee Expenses - Includes and order for Wildland clothing - $36k

52000 Services and Supplies - Includes the insurance "true up" payment of - $27k

Effective July Operating Expenses of $92k

Beckwourth Peak Fire Protection District

Jul 31, 25

Balance Sheet
As of July 31, 2025

Accrual Basis

ASSETS	
Current Assets	
Checking/Savings	
57000-Reserves	
57100-Operational Reserves	306,616.83
Total 57000-Reserves	306,616.83
Plumas Bank Operations	531,358.17
Total Checking/Savings	837,975.00
Total Current Assets	837,975.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,072.46
Credit Cards	
CALCRD	1,249.07
Total Credit Cards	1,249.07
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-14,646.80
24000 · Payroll Liabilities	43,544.75
Total Other Current Liabilities	28,897.95
Total Current Liabilities	29,074.56
Total Liabilities	29,074.56
Equity	
60000-RESERVES	
61000-Operating Reserves	573,956.71
Total 60000-RESERVES	573,956.71
30000 · Opening Balance Equity	150,000.00
32000 · Retained Earnings	258,696.93
Net Income	-173,753.20
Total Equity	808,900.44

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07/31/25
Cash Basis

Beckwourth Peak Fire Protection District
Expenses by Vendor Summary
July 2025

EXPENSE BY VENDOR	Jul 25
AT&T CALNET	797.95
Banner Communications	1,085.02
Beckwourth CSA	44.50
Best Best & Krieger LLP	1,214.00
Bullet Information Technology Solutions	490.00
Cal Card	5,389.84
CalFire OES	-432.40
City of Portola Utility	319.31
Clark Pest Control	111.00
EDD	-1,297.03
Emergency Services Marketing Corp Inc	1,359.00
Everest Infrastructure Partners Inc	250.00
First Alarm Services LLC	2,750.00
George Petersen Insurance Agency	5,501.30
Gibford Bookkeeping	227.50
Golden State Risk Management Authority	27,362.00
Graffics Unlimited	61.00
Grizzly Lake CSD	143.65
Grizzly Ranch CSD	365.40
High Country Mobile Mechanic	5,443.00
Hunt & Sons LLC	5,542.72
Intermountain Disposal	138.14
Intermountain Disposal City	90.24
Interstate Sign Products	554.05
Intuit Quickbooks	360.57
L.N. Curtis & Sons	37,187.44
Leonards Market	61.67
Les Schwab Tires	447.62
Liberty	683.07
Napa Auto Parts	489.87
Plumas Ace Hardware	503.89
Plumas Sierra Rural Electric	746.83
Plumas Sierra Telecommunications	120.00
Prism Mamagement	251.16
Rollins PR Consulting	4,076.39
Smile Business Products	87.78
Streamline	260.00
US Bank Equipment Finance	166.52
Verizon	102.46
TOTAL	103,055.46

FY 25/26 FINAL BUDGET

BECKWOURTH PEAK FIRE PROTECTION DISTRICT
FY 2025/26 PRELIMINARY BUDGET

40000-REVENUE		
40010-FY24/25 Carryover	$	235,047.00
40100-Property Tax		
40110-Secured Property Taxes	$	328,057.22
40120-Unsecured Property Taxes	$	10,374.48
40130-Supplemental Taxes	$	2,128.93
Total 40100 Property Taxes	$	340,560.63
40210-Parcel Tax	$	382,000.00
40220-Parcel Tax EPRFD	$	95,000.00
40200 Total Parcel Tax	$	477,000.00
40300-Other Tax Revenue		
40310-Timber Yield Tax	$	129.02
40340-Special Assessments-EPRFD	$	4,727.57
40350-Homeowners	$	862.75
40360-Interest	$	5,875.90
Total 40300 Other Tax Revenue	$	11,595.24
Total 4XXXX Total Tax Revenue	$	829,155.87
40400-Other Income		
40411-Hallelujah Junction	$	13,000.00
40420-Fire Contract Income		
40435-Contract Income	$	3,000.00
40440-Grant Income		
40441-FEMA		
40442-CalOES	$	20,000.00
40443-FEMA SAFER		
40450-Donations	$	1,000.00
40470-Misc. Income	$	5,000.00
40480-Training Classes	$	1,000.00
40490-Investment Income	$	1,500.00
Total 40400 Other Income	$	44,500.00
Total 40000 REVENUE	$	1,013,702.87
50000-OPERATING EXPENSES		
51000-Personnel		
Total 51100-Wages	$	420,000.00
51200-Payroll Expense Compensation		
51210-Payroll Taxes	$	39,180.70
51220-Workman's Comp Ins.	$	41,447
51230-Payroll Service Charge	$	243.22

51260-Unemployment Insurance		$ 13,618.76
51270-Payroll Ex. Comp-Other		$ -
Total 51200-Payroll Exps Compensation		$ 94,489.68
51300-Other Employee Expense		
51310-Employee Training		$ 5,000.00
51320-Employee Travel		$ 1,500.00
51340-Physicals/Medical		$ 1,500.00
51350-Clothing Personal		$ 12,000.00
51360-Clothing Wildland		$ 2,500.00
51370-Equipment/Shelters		$ 1,500.00
Total 51300-Other Employee Training		$ 24,000.00
Total 51000-Personnel		$ 538,489.68
52000-Services and Supplies		
52100-Legal Services		$ 24,000.00
52124-Tools and Equipment		$ 5,000.00
52140-Snow Removal		$ 8,000.00
52170-Misc		$ 10,000.00
52190-Professional Services		$ 20,000.00
52200-Audit Services		$ 20,000.00
52300-IT Services for Stations		$ 5,000.00
52500-Insurance		
52510-Liability	$ 38,912	
52520-Property	$ 14,204	
52530-Vehicle	$ 14,989	
52540-Cyber	$ 2,000	
52550-EAP	$ 2,000	
52560-Crime Bond	$ 474	
52570-True-Up	$ 27,000	
Total 52500-Insurance		$ 99,579.00
52574-Fire Prevention		$ 5,000.00
52600-Comm Srvs Radio/Pager		$ 13,500.00
52700-Marketing/Signage Expense		$ 5,000.00
52710-Medical Supplies		$ 1,000.00
52745-Meeting and Meals		$ 6,000.00
52800-Membership/Publications		$ 8,000.00
52900-Household Expense		$ 3,000.00
Total-52000-Services and Supplies		$ 233,079.00
53000-Administration		
53100-Communication Phones		$ 4,000.00
53110-Admin IT Service		$ 2,000.00
53120-Office Supplies		$ 3,000.00
53130-Softaware & Subscriptions		$ 5,000.00

53300-Tax Administration		$ 100.00
53400-Property Tax		$ 2,800.00
53500-Utilities		
53510-Electrical	$ 16,000.00	
53520-Water/Sewer/Landfill	$ 5,000.00	
53530-Propane	$ 22,000.00	
53540-Radio TeleComunication	$ 2,000.00	
53550-Trash	$ 1,000.00	
Total 53500 Utilities		$ 46,000.00
53600-Office Equip & Furniture		$ 2,500.00
53610-Debt Servs Lease Purchase		$ 2,500.00
53700-Reimbursement		$ 1,500.00
53800-Board Meeting		$ 250.00
Total 53000 Administration		$ 62,900.00
54000-Building/Equipment		
54100-Maintenance		
54110-Building		$ 1,000.00
54120-Equipment		$ 5,000.00
54130-Grounds		$ 1,000.00
54140- Maintenance Other		$ 1,500.00
Total 54100-Maintenance		$ 8,500.00
54200-Vehicle		
54210-Vehicle Maintenance		$ 5,000.00
54220-Vehicle Fuel		$ 40,000.00
54230-Upgrades		$ 2,500.00
54240-Vehicle Tires & Other		$ 3,000.00
54250-DMV Licenses/Reg Fees		$ 2,000.00
Total 54200-Vehicle		$ 52,500.00
Total 54000-Buiilding Equipment		$ 61,000.00
Total 50000-OPERATING EXPENSES		$ 895,468.68
NET ORDINARY INCOME		$ 118,234.20
TRANSFER TO RESERVE POOL		$ (118,234.20)
57000 - RESERVE POOL		
FY 24/25 Carry Over		$ 485,200.00
Transfer From Operations		$ 118,234.20
Total Reserves		$ 603,434.20
57100-Operational Reserves		$ 210,000.00
57200-OES Reserves		$ 240,000.00
57300-Capital Reserves		$ 153,434.20
		$ 603,434.20

CAPITAL FUND

70000-Capital Fund Income		
70100-Equipment and Vehicle Sales	$	50,000.00
70120-Transfer from Capital Reserves	$	95,000.00
Total 70000 Capital Income	$	145,000.00
80000-Capital Fund Expenses		
80100-Building Capital Expense		
80110-Upgrades and repairs	$	20,000.00
80120-Building IT Upgrades	$	5,000.00
80200-Equpment Capital Expense		
80210-Equipment Purchase	$	40,000.00
80220-Equipment Upgrades/Painting	$	35,000.00
80230-Equipment Maintenance	$	25,000.00
80240-Vehicle Purchase	$	-
80300 Debt Service Lease Purchase	$	20,000.00
Total-8000 Capital Fund Expense	$	145,000.00
Capital Fund Balance	$	-
90000-OES Operations Fund		
90100-OES Reimbursement		
90110-OES Personnel	$	-
90120-Equipment	$	-
90130-Support Vehicle	$	-
90140-Admin	$	-
90150-Expenses	$	-
Total-90199-OES Reimbusement	$	-
90200-OES Transfer from Reserves	$	-
Total-90000-OES Operations Funding	$	-
10000-OES Expense		
10100-OES Wages		
10110-OES ST Leader	$	-
10120-OES ST Engine Crew	$	-
10200-OES Payroll Expense		
OES Payroll Taxes	$	-
OES Payroll Service charges	$	-
10210-OES unemployment Ins	$	-
10220 OES Workers Comp Coverage	$	-
10300-Other OES Expense		
10310-Meals	$	-
10320-Hotel	$	-
10330-Equipment	$	-
10340-Misc OES Expense	$	-
Total-10000-OES Expense	$	-