

BPFPD TREASURER'S REPORT

1 OCT 2025 REGULAR MEETING OF THE BOARD OF DIRECTORS

The BPFPD FY 25/26 budget unfortunately remains a bit unsettled. As we'll discuss fully in the meeting, due to a number of reasons (none of which can be attributable to the Board of Directors) we continue to have lingering issues with the collection of taxes related to former EPRFD parcels.

- Parcel Tax – the State Board of Equalization has ruled that since LAFCO missed the filing deadline of 1 December 2024 for our annexation of EPRFD, that for tax purposes, those parcels are not eligible for the Special Fire Tax assessment until Tax Year 26/27. The impact of delay is in the range of \$110k.
- Property Tax Sharing – the Plumas County Auditor/Controller is failing to recognize the completion of the annexation and authorization to pay property tax apportionments to BPFPD. This “may” be related to the BOE ruling above; however, it is a different issue. Property tax is not a new tax and the BOE ruling should not apply. The impact of these “potentially” missed taxes is approximately \$60k.
- Closely related FY25/26 Property Taxes, the Auditor is also refusing to write the third FY24/25 apportionment check to BPFPD. In fact, the County sent said check to the defunct EPRFD PO Box, for which we have mail forwarding. So, Peak has the check for approximately \$3.5k, we just can't cash it! We will use this check and the fact that the county found a way to pay apportionment payments 1 and 2 as a test case to try and resolve the property tax sharing payment issues. On going.

The impact of the tax crisis is somewhat mixed. Due to our revenue carryover from last year of roughly \$244k, our regular operating budget this year is not in jeopardy. However, the lost income will negatively impact our ability to increase regularly scheduled staffing. Overall, we are on solid footing to continue to provide basic fire and emergency services to the District. I remain hopeful that Peak will find a way to resolve the Property Tax Sharing payment issues this year allowing for continued growth, improved staffing, and apparatus upgrades. Until we resolve those issues, we will need to closely watch our budget, possibly requiring us to put Station 3 (the former EPRFD Delleker station) into hibernation for the winter as we cannot continue to support that infrastructure without compensation.

Funding: With our first years' experience as a basis, we have actual numbers to work with rather than all the assumptions we had to make for FY 24/25. As it turns out, those assumptions were relatively close to actual performance in terms of revenue and expenses. Based on the data we received from Planwest Partners and actual performance, we've budgeted this year's revenues at approximately 3% over last year. We have a carryover of revenue from last year of approximately \$244k. In a perfect world, we would have been able to apply those dollars to bolster our reserves, however as it stands, we will likely use those dollars to offset the loss of EP Special Tax revenue.

Property Tax. I've retained the EPRFPD property tax share in this budget as I am reasonably confident that we will resolve the EP property tax sharing payment issues. Based on EP tax revenue of \$74,577 last year, I've estimated this year's revenue at \$76,800. The County has

BPFPD TREASURER'S REPORT

1 OCT 2025 REGULAR MEETING OF THE BOARD OF DIRECTORS

assessed and will collect these taxes. With LAFCo's dissolution of EPRFD effective 1 January 2025 with BPFPD designated as the successor, I can't see how the County wouldn't eventually pay these tax sharing apportionments to BPFPD.

Parcel Tax. While I've budgeted Peaks Special Fire Tax proceeds at 3% over this past years' actual performance, I've conceded to BOE's decision to delay assessing this tax on former EP parcels until next year. This represents a loss of approximately \$100k in tax revenue.

Grant Funding. Peak has 4 grant applications under consideration including two FEMA staffing grants, two FEMA equipment grants, an Office of Traffic Safety (OTS) grant, and a small California File Foundation (CFF) communications grant. Both the OTS and CFF have tentatively these grants to Peak, and I have included these awards in the Capital budget. We are optimistic that we will receive some level of award from FEMA, we have not included revenue in the budget. Any awards will represent an upside to budgeted revenue.

Expenses. The District is not planning any significant organizational changes this year (unless we receive awards of the FEMA staffing grants) so we expect costs to remain in line with those incurred in FY 24/25. To estimate cost this year, we looked at the second six months of FY45/25 performance (after completion of current staffing changes implementing our operational plans) and doubled those expenses in most areas to provide a 12 month perspective. While day to day operational expenses in the fire business are hard to anticipate, we feel that this first year's performance provides us a solid basis. We have budgeted for a slight increase in personnel (wage) expenses to make minor changes to our compensation plans, working to control costs while simultaneously being able to motivate our firefighters to continue their exceptional support.

OES Operations. Strike Team and Preposition Operations are all reactionary with all expenses 100% reimbursable. In addition to those expenses, OES pays a substantial apparatus use fee and an administrative fee which produce revenue over expenses. OES' intent is to allow small districts to use these funds to build capability and capacity through equipment and apparatus improvements. I FY24/25 BPFPD realized approximately \$230k which has helped stabilize our reserve pool. Eventually we will be able to establish a dedicated Capital equipment pool, however we are still in a position where we need to float reserves to use where required for operations and capital requirements. For this coming FY, we are already on track to earn revenues comparable to last year; I have budgeted \$200k in OES revenue (based on already executed assignments).

Attachments:

- BPFPD FY25/26 Final Budget
- BPFPD Balance Sheet
- Profit & loss through 19 September.
- BPFPD Reserve summary
- August vendor Report

BECKWOURTH PEAK FIRE PROTECTION DISTRICT
FY 2025/26 FINAL BUDGET SEPTEMBER 2025

OPERATIONAL FUND

40000-REVENUE

40050-FY24/25 Carryover	\$	244,644
40100-Property Tax		
40110-Secured Property Taxes	\$	337,889
40120-Unsecured Property Taxes	\$	10,476
40130-Supplemental Taxes	\$	2,150
Total 40100 Property Taxes	\$	350,515
40200-Parcel Tax		
40210-Peak Parcel Tax	\$	386,024
40220-EPRFD Parcel Tax	\$	-
Total 40200 Parcel Taxes	\$	386,024
40300-Other Tax Revenue		
40310-Timber Yield Tax	\$	130
40340-Special Assessments-EPRFD	\$	-
40350-Homeowners	\$	871
40360-Interest	\$	5,654
Total 40300 Other Tax Revenue	\$	6,655
Total Total Tax Revenue	\$	743,195
40400-Misc. Other Revenue		
40410-Hallelujah Junction	\$	13,000
40420-Fire Contract Income	\$	3,000
40430-Donations	\$	1,000
40440-Grant Revenue		
40445-SAFER Staffing	\$	-
40450-SAFER Recruiting	\$	-
40455-Grants Other	\$	-
40470-Misc. Revenue	\$	5,000
40480-Training Classes	\$	1,000
40490-Earnings on Investments	\$	1,500
Total 40400 Misc. Other Revenue	\$	24,500
40500 Transfer from Operational Reserves	\$	-
Total 40000 REVENUE	\$	1,012,339

50000-OPERATING EXPENSES

51000-Personnel		
51100 - Wages		
51110-Fire Chief	\$	119,000.00
51120-Assistant Fire Chief	\$	8,000.00
51130-Battalion Chiefs	\$	14,000.00

51140-Administrative Officer	\$	12,600.00
51150-Shift Personnel	\$	40,000.00
51160-Duty Officer East	\$	26,000.00
51170-Overnight On-Call	\$	30,000.00
51180- Paid Call	\$	10,000.00
51190-Procurement Admin	\$	2,500.00
51191-Training Division Chief	\$	9,000.00
51192-Fire Mechanic Pay	\$	5,000.00
Total 51100-Wages	\$	448,668
51200-Payroll Expense Compensation		
51210-Payroll Taxes	\$	75,000
51230-Payroll Service Charge	\$	600
51260-Unemployment Insurance	\$	13,619
51270-Wage Withholding	\$	-
Total 51200-Payroll Exps Compensation	\$	89,219
51300-Other Employee Expense		
51310-Employee Training	\$	5,000
51320-Employee Travel	\$	5,000
51340-Physicals/Medical	\$	1,500
51350-Clothing Personal	\$	8,000
51360-Clothing Wildland	\$	2,500
51370-Equipment/Shelters	\$	1,000
51380-Meals/Meetings	\$	-
Total 51300-Other Employee Expenses	\$	23,000
Total 51000-Personnel	\$	560,887
52000-Services and Supplies		
52100-Legal Services	\$	24,000
52130-Tools and Equipment	\$	5,000
52140-Snow Removal	\$	8,000
52170-Misc	\$	10,000
52180-Training Services Consultant		
52190-Professional Services	\$	20,000
52200-Audit Services	\$	20,000
52300-IT Services for Stations	\$	5,000
	\$	92,000
52500-Insurance		
52510-Liability	\$	38,912
52520-Property	\$	14,204
52530-Vehicle	\$	14,989
52540-Cyber	\$	1,555
52550-EAP	\$	2,000
52560 - Worker Comp Poligy Premium	\$	41,515
52570-Crime Bond	\$	474
52580-True-Up	\$	27,000

Total 52500-Insurance	\$	140,649
52580-Fire Prevention		
52600-Comm Srvs Radio/Pager	\$	13,500
52700-Marketing/Signage Expense	\$	7,000
52710-Medical Supplies	\$	1,000
52800-Membership/Publications	\$	8,000
52900-Household Expense	\$	5,000
	\$	34,500
Total-52000-Services and Supplies	\$	267,149
53000-Administration		
53100-Communication Phones	\$	4,000
53110-Admin IT Service	\$	2,500
53120-Office Supplies	\$	4,000
53130-Subscriptions & Software	\$	3,000
53140-Banking Fees		
53300-Tax Administration	\$	2,000
53400-Property Tax	\$	2,800
	\$	18,300
53500-Utilities		
53510-Electrical	\$	17,000.00
53520-Water/Sewer/Landfill	\$	5,000.00
53530-Propane	\$	24,000.00
53540-Radio TeleComunication	\$	2,000.00
53550-Trash	\$	1,000.00
53560-Other		
Total 53500 Utilities	\$	49,000
53600-Office Equip & Furniture	\$	2,500
53610-Debt Servs Lease Purchase	\$	2,500
53700-Reimbursement	\$	3,000
53800-Board Notices & Meetings	\$	250
	\$	8,250
Total 53000 Administration	\$	75,550
54000-Building/Equipment		
54100-Maintenance		
54110-Building	\$	2,253
54120-Equipment	\$	5,000
54130-Grounds	\$	1,000
54140- Maintenance Other	\$	1,500
Total 54100-Maintenance	\$	9,753
54200-Vehicle		
54210-Vehicle Maintenance	\$	10,000
54220-Vehicle Fuel	\$	45,000

54230-Vehicle Upgrades	\$	35,000
54240-Vehicle Tires & Other	\$	4,000
54250-DMV Licenses/Reg Fees	\$	5,000
Total 54200-Vehicle	\$	99,000
Total 54000-Building Equipment	\$	108,753
Total 50000-OPERATING EXPENSES	\$	1,012,339
NET ORDINARY INCOME	\$	0
TRANSFER FROM RESERVE POOL		
TRANSFER TO RESERVE POOL	\$	(0)
57000 - RESERVE POOL		
57050 FY 24/25 Carry Over	\$	410,000
57060 Transfer From Operations (net ordinary income)	\$	0
Total 5700 Reserve Pool	\$	410,000
57100-Operational Reserves	\$	210,000
57200-OES Reserves	\$	100,000
57300-Capital Reserves	\$	100,000
	\$	410,000
70000 Capital Fund Contribution		
70050-Transfer from Capital Reserves		
70100-Equipment and Vehicle Sales	\$	40,000
70110-Capital Grant Funds		
70111-FEMA AFG		
70112-CA OTS	\$	110,000
70113-CFF Communications	\$	3,550
Total 70000 Capital Fund Contributions	\$	153,550
80000-Capital Fund Expenses		
80050-Transfer to Capital Reserves		
80100-Building Capital Expense		
80110-Upgrades and Repairs	\$	30,000
80120-Building IT Upgrades	\$	5,000
80200-Equipment and Vehicle Capital Expense		
80210-Significant Purchases	\$	73,550
80220-Extraordinary Repairs	\$	25,000
80240-Vehicle Purchases	\$	-
80300 Debt Service Lease Purchase	\$	20,000
Total-8000 Capital Fund Expenses	\$	153,550
Capital Fund Balance	\$	-
90000-OES Operations Fund		
90050 - Transfer from OES Reserves	\$	-
90100-OES Reimbursement Revenue		
90110-OES Personnel	\$	-

90120-OES Equipment		\$	-
90130-OES Support Vehicle		\$	-
90140-OES Admin		\$	-
90150-OES Other Expenses		\$	-
Total-90100-OES Reimbursement Revenue	(Estimated)	\$	200,000
Total-90000-OES Operations Funding		\$	200,000
10000-OES Expense			
10050 -Transfer to OES Reserves			
10100-OES Wages			
10110-OES ST Leader		\$	-
10120-OES ST Engine Crew		\$	-
Total 10100 - OES Wages			
10200-OES Payroll Expense (from OPS)			
10300-Other OES Expense			
10310-Meals		\$	-
10320-Hotel		\$	-
10330-Equipment		\$	-
10340-Misc OES Expense		\$	-
Total-10000-OES Expense		\$	-
OES Fund Balance		\$	200,000

Beckwourth Peak Fire Protection District
Balance Sheet
As of September 19, 2025

ASSETS

Current Assets

Checking/Savings

57000-Reserves

57100-Operational Reserves \$ 306,616.83

Total 57000-Reserves \$ 306,616.83

Plumas Bank Operations \$ 320,968.05

Total Checking/Savings \$ 627,584.88

Total Current Assets \$ 627,584.88

TOTAL ASSETS \$ 627,584.88

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable \$ (3,841.58)

Total Accounts Payable \$ (3,841.58)

Credit Cards

CALCRD

BFD Cal Cards \$ (20.00)

CalCard Fatheree 8720 \$ (22.82)

CalCard Hoyos 8712 \$ 176.64

CalCard Jaquez 8670 \$ 433.60

CHIEFS CAL CARD 9583 \$ 604.08

CALCRD - Other \$ 77.57

Total CALCRD \$ 1,249.07

Total Credit Cards \$ 1,249.07

Other Current Liabilities

2110 · Direct Deposit Liabilit \$ (14,544.76)

24000 · Payroll Liabilities \$ 34,424.91

Total Other Current Liabilities \$ 19,880.15

Total Current Liabilities \$ 17,287.64

Total Liabilities \$ 17,287.64

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 \$ 258,978.53

Net Income \$ (372,638.00)

Total Equity \$ 610,297.24

TOTAL LIABILITIES & EQUITY \$ 627,584.88

REPORTING MONTH: Sep			FY Month # 2.5		BFPFD MONTHLY PROFIT AND LOSS SUMMARY AGAINST BUDGET				
			July	August	September	YTD	Montly Budget	Annual Budget	
40000 - OPERATIONS FUND									
40050-FY24/25 Carryover			\$ 244,644					\$ 244,644.00	
40000-REVENUE									
40100-Property Tax									
40110-Secure PT			\$ -	\$ -	\$ 12,715	\$ 12,715.35	\$ 28,157.43	\$ 337,889.12	
40120-Unsecure PT			\$ -	\$ -	\$ 234	\$ 233.93	\$ 873.02	\$ 10,476.19	
40130Supplemtal PT			\$ -	\$ -	\$ 2,364	\$ 2,363.62	\$ 179.15	\$ 2,149.81	
Total 40100 -Property Tax			\$ -	\$ -	\$ 15,313	\$ 15,312.90	\$ 29,209.59	\$ 350,515.12	
40200-Parcel Tax									
40210-Peak Parcel Tax			\$ -	\$ 13,611	\$ 7,994	\$ 21,604.81	\$ 32,168.69	\$ 386,024.25	
40220-EPRFD Parcel Tax			\$ -	\$ -	\$ -	\$ -	\$ -		
Total 40200 Parcel Taxes			\$ -	\$ 13,611	\$ 7,994	\$ 21,604.81	\$ 32,168.69	\$ 386,024.25	
Total Property & Parcel Tax			\$ -	\$ 13,611	\$ 23,307	\$ 36,917.71	\$ 61,378.28	\$ 736,539.37	
40300-Other Tax Revenue									
40310-Timber Yield Tax			\$ -	\$ 15	\$ 9	\$ 24.50	\$ 10.86	\$ 130.28	
40330-Speical Assessments			\$ -			\$ -	\$ -	\$ -	
40350-Homeowners			\$ -	\$ 414	\$ 243	\$ 656.69	\$ 72.58	\$ 871.00	
40360-Interest			\$ -	\$ -	\$ -	\$ -	\$ 471.17	\$ 5,654.00	
Total 40000-Other Tax Revenue			\$ -	\$ 429	\$ 252	\$ 681.19	\$ 554.61	\$ 6,655.28	
Tax Revenue Total			\$ -	\$ 14,040	\$ 23,559	\$ 15,994.09	\$ 29,764.20	\$ 743,194.65	
40400-Miscellaneous Other Revenue									
40410-Hallelujah Jct.			\$ -	\$ -	\$ -	\$ -	\$ 1,083.33	\$ 13,000.00	
40420-Fire Contract Income			\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 3,000.00	
40430-Donations			\$ -	\$ -	\$ -	\$ -	\$ 83.33	\$ 1,000.00	
40440-Grant Revenue									
40445-SAFER Staffing			\$ -	\$ -	\$ -	\$ -			
40450-SAFER Recruiting			\$ -	\$ -	\$ -	\$ -			
40455-Grants Other			\$ -	\$ 26,480	\$ 15,552	\$ 42,032.21			
Total 40440 Grant Income			\$ -	\$ 26,480	\$ 15,552	\$ 42,032.21			
40470-Misc. Revenue			\$ 4,737	\$ 3,232	\$ 1,898	\$ 9,866.75	\$ 416.67	\$ 5,000.00	
40480-Training Classes			\$ -	\$ -	\$ -	\$ -	\$ 83.33	\$ 1,000.00	
40490-learning on invstment			\$ -	\$ -	\$ -	\$ -	\$ 125.00	\$ 1,500.00	
Total 40400-Other Revenue			\$ 4,737	\$ 29,712	\$ 17,450	\$ 93,931.17	\$ 2,041.67	\$ 24,500.00	
40000 - Total Operations Fund Revenue			\$ 4,737	\$ 30,141	\$ 17,702	\$ 109,925.26	\$ 31,805.87	\$ 1,012,338.65	
50000 - OPEATING EXPENSES									
51000-Personnel									
51100	Wages (Regular)		\$ 48,708	\$ 59,272	\$ 34,810	\$ 142,789.45	\$ 37,389.00	\$ 448,668.00	
	Unemployment Insurance		\$ (55)	\$ (364)	\$ (214)				
	Payroll taxes		\$ 2,093						
	Wage Withholding			\$ 510	\$ 300				

51200	Non-Adj Payroll Expense (Inc. OES)	\$ 2,038	\$ 146	\$ 86	\$ 2,268.77	\$ 7,434.90	\$ 89,218.76
	Percent of Total Wages	1.6%	0.2%	0.0%	0.5%		
51200A	Reg. Wage Adj. Payroll Expense	\$ 763	\$ 146	\$ 12	\$ 920.08	\$ 0	
51300	Other Employee Expense				\$ -		
	51310-Employee Training	\$ 3,231	\$ 1,762	\$ 1,035	\$ 6,028.43	\$ 416.67	\$ 5,000.00
	53120-Employee Travel				\$ -	\$ 416.67	\$ 5,000.00
	51350-Clothing - Personal	\$ 36,330	\$ 446	\$ 262	\$ 37,037.99	\$ 125.00	\$ 1,500.00
	51360-Clothing - Wildland		\$ 2,829	\$ 1,662	\$ 4,490.90	\$ 666.67	\$ 8,000.00
	51370- Equip/Shelters	\$ 376	\$ 445	\$ 262	\$ 1,082.57	\$ 208.33	\$ 2,500.00
	51380 Meals/ Meetings	\$ 579	\$ 1,405	\$ 825	\$ 2,808.09	\$ 83.33	\$ 1,000.00
	Total 51300-Other Employee Expenses	\$ 40,516	\$ 6,887	\$ 4,045	\$ 51,447.98	\$ 1,916.67	\$ 23,000.00
Total 51000- Personnel (Reg Ops Only)		\$ 89,987	\$ 66,304	\$ 38,867	\$ 195,157.51	\$ 44,823.90	\$ 560,886.76
52000	Services and Supplies				\$ -		
	52100-Legal Service	\$ 1,214	\$ 1,314	\$ 772	\$ 3,300.00	\$ 2,000.00	\$ 24,000.00
	52130-Tools & Equipment		\$ 250	\$ 147	\$ 396.83	\$ 416.67	\$ 5,000.00
	52140-Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ 666.67	\$ 8,000.00
	52170-Misc	\$ 329	\$ 383	\$ 225	\$ 936.57	\$ 833.33	\$ 10,000.00
	52180-Training Services Consultant				\$ -	\$ -	\$ -
	52190-Professional Services	\$ 5,840	\$ 3,255	\$ 1,911	\$ 11,005.75	\$ 1,666.67	\$ 20,000.00
	52200-Audit Services		\$ 38	\$ 22	\$ 60.00	\$ 1,666.67	\$ 20,000.00
	52300-IT Services for Stations	\$ -	\$ -	\$ -	\$ -	\$ 416.67	\$ 5,000.00
	Subtotal	\$ 7,383	\$ 5,239	\$ 3,077	\$ 15,699.15	\$ 7,666.67	\$ 92,000.00
	52500-Insurance						
	52510-Liability		\$ 6,038	\$ 3,546	\$ 9,583.50	\$ 3,242.67	\$ 38,912.00
	52520-Property		\$ 2,237	\$ 1,314	\$ 3,551.00	\$ 1,183.67	\$ 14,204.00
	52530-Vehicle		\$ 2,361	\$ 1,386	\$ 3,747.25	\$ 1,249.08	\$ 14,989.00
	52540-Cyber		\$ 75	\$ 44	\$ 118.50	\$ 129.58	\$ 1,555.00
	52550-EAP	\$ 251	\$ 158	\$ 93	\$ 502.32	\$ 166.67	\$ 2,000.00
	52560 Worker Comp Policy Prem		\$ 6,528	\$ 3,834	\$ 10,361.75	\$ 3,459.58	\$ 41,515.00
	52570-Crime Bond	\$ -	\$ -	\$ -	\$ -	\$ 39.50	\$ 474.00
	52580-True-Up	\$ 27,362	\$ -	\$ -	\$ 27,362.00	\$ 2,250.00	\$ 27,000.00
	Total 52500-Insurance	\$ 27,613	\$ 17,396	\$ 10,217	\$ 55,226.32	\$ 11,720.75	\$ 140,649.00
	52600-Comm Srvs Radio/Pager	\$ 1,595	\$ 1,251	\$ 735	\$ 3,580.67	\$ 1,125.00	\$ 13,500.00
	52700 Marketing/Signage Expense	\$ 4,691	\$ 3,191	\$ 1,874	\$ 9,756.38	\$ 416.67	\$ 5,000.00
	52710- Medical Supplies	\$ 652	\$ 496	\$ 291	\$ 1,438.24	\$ 83.33	\$ 1,000.00
	52800-Membership/Publications				\$ -	\$ 666.67	\$ 8,000.00
	52900-Household Expense	\$ 62	\$ 157	\$ 92	\$ 311.38	\$ 250.00	\$ 3,000.00
	Subtotal	\$ 7,000	\$ 5,095	\$ 2,992	\$ 15,086.67	\$ 2,541.67	\$ 30,500.00
Total 52000 Services and Supplies		\$ 41,996	\$ 27,730	\$ 16,286	\$ 86,012.14	\$ 21,929.08	\$ 263,149.00
53000	Administration						
	53100 Communication Phones	\$ 368	\$ 427	\$ 251	\$ 1,046.19	\$ 333.33	\$ 4,000.00
	53110- Admin IT Service	\$ 1,230	\$ 1,063	\$ 624	\$ 2,916.57	\$ 208.33	\$ 2,500.00
	53120 Office Supplies	\$ 958	\$ 1,490	\$ 875	\$ 3,322.71	\$ 333.33	\$ 4,000.00
	53130 Subscriptions & Software	\$ 3,269	\$ 6,172	\$ 3,625	\$ 13,065.74	\$ 250.00	\$ 3,000.00
	53140-Banking Fees				\$ -	\$ -	

	53300-Tax Administration				\$ -	\$ 166.67	\$ 2,000.00
	53400-Property Tax				\$ -	\$ 233.33	\$ 2,800.00
	Subtotal	\$ 5,825	\$ 9,152	\$ 5,375	\$ 20,351.21	\$ 1,525.00	\$ 18,300.00
	53500-Utilities						
	53510-Electrical	\$ 1,637	\$ 2,684	\$ 1,576	\$ 5,897.53	\$ 1,416.67	\$ 17,000.00
	53520-Water/Sewer/Landfill	\$ 754	\$ 731	\$ 429	\$ 1,914.34	\$ 416.67	\$ 5,000.00
	53530-Propane	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 24,000.00
	53540-Radio Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ 166.67	\$ 2,000.00
	53550-Trash	\$ 53	\$ 266	\$ 157	\$ 475.55	\$ 83.33	\$ 1,000.00
	53500-Utilities - Other	\$ 86			\$ 85.59	\$ -	
	Total 53500-Utilities	\$ 2,530	\$ 3,681	\$ 2,162	\$ 8,373.01	\$ 4,083.33	\$ 49,000.00
	53600 Office Eq & Furniture	\$ 1,585	\$ 1,054	\$ 619	\$ 3,258.16	\$ 208.33	\$ 2,500.00
	53610 Debt Srvs Lease Purch		\$ 52	\$ 31	\$ 83.26	\$ 208.33	\$ 2,500.00
	53700-Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 3,000.00
	53800-Board Notices & Meetings	\$ -	\$ -	\$ -	\$ -	\$ 20.83	\$ 250.00
	53000-Admin Other	\$ 1					
	Subtotal	\$ 1,585	\$ 1,106	\$ 650	\$ 3,341.42	\$ 687.50	\$ 8,250.00
	Total 53000-Administration	\$ 9,940	\$ 13,939	\$ 8,187	\$ 32,065.64	\$ 6,295.83	\$ 75,550.00
54000	Building and Equipment						
	54100 Maintenance						
	54110-Building	\$ -	\$ 560	\$ 329	\$ 889.33	\$ 83.33	\$ 1,000.00
	54120-Equipment	\$ -	\$ 669	\$ 393	\$ 1,061.70	\$ 416.67	\$ 5,000.00
	54130-Grounds	\$ -			\$ -	\$ 83.33	\$ 1,000.00
	54140 Maintenance Other	\$ -	\$ 5,836	\$ 3,427	\$ 9,263.00	\$ 125.00	\$ 1,500.00
	Total 54100-Maintenance	\$ -	\$ 7,065	\$ 4,149	\$ 11,214.03	\$ 708.33	\$ 8,500.00
	54200-Vehicle						
	54210-Vehicle Maintenance	\$ -	\$ 8,719	\$ 5,121	\$ 13,840.30	\$ 833.33	\$ 10,000.00
	54220-Vehicle Fuel	\$ -	\$ 6,394	\$ 3,755	\$ 10,149.54	\$ 3,750.00	\$ 45,000.00
	54230-Vehicle Upgrades	\$ -			\$ -	\$ 2,916.67	\$ 35,000.00
	54240 Vehicle Tires & Other	\$ -	\$ 1,970	\$ 1,157	\$ 3,126.51	\$ 250.00	\$ 3,000.00
	54200-DMV Licenses/Reg Fees	\$ -	\$ -	\$ -	\$ -	\$ 416.67	\$ 5,000.00
	Total 54200-Vehicle	\$ -	\$ 17,083	\$ 10,033	\$ 27,116.35	\$ 8,166.67	\$ 98,000.00
	Total 54000-Building/Equipment	\$ -	\$ 24,148	\$ 14,182	\$ 38,330.38	\$ 8,875.00	\$ 106,500.00
Total Operating Expense (Including OES)		\$ 172,662	\$ 66,304	\$ 251,301	\$ 490,266	\$ 46,741	\$ 1,006,085.76
Adj Regular Operating Expense		\$ 89,987	\$ 66,304	\$ 38,867	\$ 195,158	\$ 39,306	\$ 1,481,765
OPERATIONS NET ORDINARY INCOME							\$ 6,252.89
Adj Regular Operating Income		\$ (85,249.61)	\$ (36,163.01)	\$ (21,164.74)			
70000 Capital Fund Contribution							
	70050-Transfer from Capital Reserves	\$ -	\$ -	\$ -	\$ -		\$ 80,000
	70100-Equipment and Vehicle Sales	\$ -	\$ -	\$ -	\$ -		\$ 40,000
	70110-Capital Grant Funds						
	70111-FEMA AFG	\$ -	\$ -	\$ -	\$ -		
	70112-CA OTS	\$ -	\$ -	\$ -	\$ -		\$ 110,000

70113-CFF Communications	\$ -	\$ -	\$ -	\$ -		\$ 3,550
	\$ -	\$ -	\$ -	\$ -		
Total 70000 Capital Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,550
80000-Capital Fund Expenses						
80050-Transfer to Capital Reserves	\$ -	\$ -	\$ -	\$ -		
80100-Building Capital Expense				\$ -		
80110-Upgrades and Repairs	\$ -	\$ -	\$ -	\$ -		\$ 30,000
80120-Building IT Upgrades	\$ -	\$ -	\$ -	\$ -		\$ 5,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
80200-Equipment and Vehicle Capital Expense						
80210-Significant Purchases				\$ -		\$ 40,000
80220-Extraordinary Repairs				\$ -		\$ 25,000
80240-Vehicle Purchases				\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
80300 Debt Service Lease Purchase	\$ -	\$ 105	\$ 62	\$ 167		\$ 20,000
Total-80000 Capital Fund Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Capital Fund Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,550
90000 OES FUND-Revenue						
90100 Total OES Reimbursements	\$ 432	\$ -	\$ 432	\$ 864		
Total 90000 OES FUND-Revenue						
10000 OES FUND - Expenses			\$ 8,270			
10000 OES Expense						
10200-OES Wage Expense						
10210 OES Pay	\$ 81,400		\$ 212,360	\$ 293,760		
10220 OES Overtime			\$ 8,270	\$ 8,270		
Total 10200 OES Wages Expense	\$ 81,400	\$ -	\$ 220,630	\$ 302,030		
OES Payroll Expense	\$ 1,275	\$ -	\$ 74			
10300 Other OES Expense						
10310 OES Meals		\$ 1,340	\$ 787	\$ 2,126		
10320 OES Hotel		\$ 95	\$ 56	\$ 151		
Total 10300 Other OES Expense	\$ -	\$ 1,435	\$ 843	\$ 2,278		
Total 10000 OES - Expenses	\$ 81,400	\$ 1,435	\$ 221,473	\$ 304,308	\$ -	
OES FUND REVENUE	\$ (80,968)	\$ (1,435)	\$ (221,041)			
50000 Total all Expenses	\$ -	\$ -	\$ -	\$ -		

FY 24/25 Reserve Funds Status

Due to the County's apportionment schedule (only 3 irregular payments per year), combined with the unpredictable OES (Strike Team and Preposition) operations and reimbursements, reserve management, by necessity, has remained a dynamic process. Eventually we will establish dedicated individual Operations, Capital, and OES Operations reserve accounts, but we are not there yet.

We are effectively using excess dollars in the General Fund (Checking) each month as reserve dollars to meet operational and OES commitments while we await payment. We track these dollars as a reserve "pool" to cover unfunded requirements. The amount of available funds in the pool varies each month, as we move dollars between funds to meet commitments. Each month I closely look at our General Fund performance to identify dollars available to the Reserve Pool to support ongoing OES and Capital Operations outside the General Fund. While typically we have a workable General Fund balance in the range of \$200 to \$300k, I am always looking two to three months ahead where lack of tax income (typically in October through January) and delays in receiving OES reimbursements can dramatically limit funds available to allocate to reserves.

At any given time, my Reserve Tracking Tool identifies the location and amount of reserve funds to cover emerging Capital and OES requirements. When we have met a designated requirement and obtained either tax revenue or OES reimbursements, I recover the funds into the reserve pool.

Operational Reserves. Due to the unexpected late FY23/24 Beckwourth Fire tax revenues received in FY24/25, we did not need to allocate any reserve dollars to cover regular day to day operational requirements in FY24/25. That was an unexpected accomplishment.

Capital Reserves. We used the following reserve pool dollars to augment the Capital Fund to cover approved Capital outlays. For the most part, we do not recover these funds however we enter the acquired equipment into our Capital Inventory.

Capital fund FY 25/26 reserve contributions:

Nov 2024 - \$10,000

Dec 2023 - \$10,000

Feb 2025 - \$60,000

We expended these dollars for capital outlays on apparatus and personnel turnouts, returning \$801 to the Reserve Pool at the end of the year.

OES Operations Reserves: Dollars available for OES Operations vary month to month based on projected OES expenses, balanced against a healthy checking account to cover

day to day operational requirements. The inability of the County to stick with a firm apportionment schedule only exacerbates the reserve challenge. Late in the FY, OES Reimbursements more than cover the costs and we are able to return reserve dollars to the pool.

Reserve Fund FY24/25 contributions.

Jul 2024 - \$50,000

Aug 2024 - \$110,000

Sep 2024 - \$70,000

By Dec 2024, OES had reimbursed these cost with funds returned to the Reserve Pool. Due to the SOCAL fires in Jan and Feb 2025, we designated an additional \$25,000 from the Pool to cover OES costs. OES has also reimbursed these funds. For estimating purposes, I have \$225,000 of recovered OES reserves parked in the pool to cover FY25/26 OES operations. It is important to remember, these funds actually exist within our General Fund and do not yet represent a separate account.

As a first step towards establishing permanent individual reserve funds, I've placed \$309k in our savings account with Plumas Bank, allocated as follows:

- \$209k Operational Reserves (goal is \$250k)
- \$100k Capital Reserves

These savings (reserve) funds have remained untouched. My longer term plan is to establish funded reserve accounts in either our Savings Account or a new CSDA CLASS account for each of the Reserve Funds to eliminate the need to virtually manage funding on a monthly basis. I had hope to accomplish that effort this year through the use of the former EPRFD parcel Special Tax, however we will now likely need to delay this reserve initiative until FY26/27.

12:15 PM

09/19/25

Beckwourth Peak Fire Protection District
Vendor Balance Summary
As of August 31, 2025

	<u>Aug 31, 25</u>
Burton's Fire Inc	-286.26
Cal Card	2,835.20
Hunt & Sons LLC	-581.63
Intermountain Disposal	-204.28
Johns Spring and Suspension	-32.46
L.N. Curtis & Sons	-2,803.71
Liberty	166.74
Napa Auto Parts	-648.81
Plumas Ace Hardware	352.93
Verizon	76.68
TOTAL	-1,125.60