

This brief is being provided to inform the Board, staff, and public of the details of a Board agenda. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

Date: 6 November 2024

Originator: Rich McLaughlin, Chair

Purpose: Provided Update Financial on performance against budget

Desired Action by the Board: Approve monthly financials.

Supporting Documents Included: Yes – Monthly financial package.

1. **Description:** Monthly financials provide details on the financial health of the District including performance against budget. This report completes the District's first quarter and indicates that everyday operations continue to run below budget, however it also has brought two issues to the forefront:

- a. Unexplained inconsistencies in payment of compensation expenses.
- b. Extremely heavy reliance on reserves to cover OES expenses accrued during a heavy fire season.

The Finance Committee will meet in November to review both issues, their cause and impact on the annual budget.

2. **Reason for Recommended Board Action:** The District has an aggressive first year budget that requires continual close observation. The Board requires regular and detailed updates as we move through the first year. The Treasurer and staff are working diligently to provide these updates and financial status to the board.
3. **Anticipated Impacts to the District (negative and/or positive):** Running below budget for every day operations relieves pressure on annual performance. However, the afore mention inconsistencies create concerns that may put pressure on annual performance. Based on first quarter performance, we remain comfortable that the budget will hold for the remainder of the fiscal year. But it is important to note three points:
 - a. We are entering a period of time where we likely will have no tax revenue for the next 4-5 months.
 - b. We have depleted our strike team reserves and a large share of the unallocated reserves to support OES operations during our heavy Summer and early Fall fire season. While these operations should provide longer term benefits to the district, they have put significant early pressure on the budget.
 - c. OES payments for monies owed will work to replenish reserve accounts and provide important dollars for apparatus maintenance and upgrades. However, OES

reimbursements can take time, and District will likely not receive payments until after the first of the calendar year.

- d. Depending on when we receive OES payments and our first FY24/25 tax distribution, it is likely that we will need to access operational reserves over the next few months until we see tax payments in the Spring.
4. **Impacts to the Customer:** The District continues to provide full Fire and Emergency Services to the District and does not forecast any disruption or curtailment in services. .
5. **Recommendation (s):** Recommend that the Board approve the financials for this period. The Finance Committee will thoroughly review budget performance and examine ways to control spending to get the District through the winter. We will provide an update at the December meeting.

REPORTING MONTH:		September	FY Month #	3	BPPFD MONHTLY OPERATIONAL PROFIT AND LOSS SUMMARY AGAINST BUDGET						
					Current Month	Monthly Budget	YTD		YTD Budget	Annual Budget	Over/Under (Annual)
40000 Income											
	40100	Property Tax			\$ 32,952		\$ 36,434		\$ 80,632	\$ 322,526	\$ (286,092)
	40200	Parcel Tax					\$ -		\$ 79,751	\$ 319,005	\$ (319,005)
	40300	Other Tax Revenue					\$ -		\$ 8,004	\$ 32,015	\$ (32,015)
	40400	Other Income			\$ 17,203		\$ 17,264		\$ 7,500	\$ 30,000	\$ (12,736)
	40500	Strike Team Reimbursements					\$ -		\$ 37,500	\$ 150,000	\$ (150,000)
	40000	Total Income			\$ 50,154		\$ 53,698		\$ 213,387	\$ 853,546	\$ (799,848)
50000 Expenses										Note 1:	
	51000	Personnel									
		51100 Wages			\$ 26,138	\$ 40,981	\$ 72,025		\$ 122,942	\$ 491,769	\$ (419,744)
		51200 Compensation Expense			\$ 7,826	\$ 8,151	\$ 28,373	3	\$ 24,454	\$ 97,817	2 \$ (69,444)
		51300 Other Employee Expense			\$ 3,003	\$ 1,783	\$ 9,755		\$ 5,350	\$ 21,400	\$ (11,645)
		51000 Personel Total			\$ 36,968	\$ 50,916	\$ 110,153		\$ 152,747	\$ 610,986	\$ (500,833)
	52000	Services and Supplies			\$ 787	\$ 18,454	\$ 12,282		\$ 55,361	\$ 221,445	\$ (209,163)
	53000	Administration			\$ 1,710	\$ 4,275	\$ 5,590		\$ 12,825	\$ 51,300	\$ (45,710)
	54000	Building and Equipment									
		54100 Maintenance			\$ 4,883	\$ 1,858	\$ 5,348		\$ 5,575	\$ 22,300	\$ (16,952)
		54200 Vehicles			\$ 12,499	\$ 5,417	\$ 33,606		\$ 16,250	\$ 65,000	\$ (31,394)
	56000	Debt Service (Lease/Purchase)			\$ 83	\$ 100	\$ 249		\$ 300	\$ 1,200	\$ (951)
	56000	Capital Outlays			\$ -	\$ 4,167	\$ -		\$ 12,500	\$ 50,000	\$ (50,000)
	50000	Operating Expense Total			\$ 56,930	\$ 85,186	\$ 167,228		\$ 255,558	\$ 1,022,231	\$ (855,003)
Strike Team - OES											
	51001	Strike Team Wages(Reimbursable)			\$ 63,553		\$ 203,826	4			
	55000	Strike Team Expenses (Reimbursable)			\$ 1,508		\$ 3,846				

Note 1: Does not include transfers from reserves

Note 2: Compensation expense budgeted at 19.9%

Note 3: Compensation expense being accrued at 39.8%

Note 4: Suspect no compensation expense paid to date on OES wages - \$76,340 check being paid in October

Beckwourth Peak Fire Protection District

Balance Sheet

As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Plumas Bank Operations	516,258.86
Total Checking/Savings	516,258.86
Accounts Receivable	
Accounts Receivable	17,106.33
Total Accounts Receivable	17,106.33
Other Current Assets	
Undeposited Funds	40.00
Total Other Current Assets	40.00
Total Current Assets	533,405.19
Other Assets	
Formation	
Consolidation Funds	-841,511.63
Total Formation	-841,511.63
Total Other Assets	-841,511.63
TOTAL ASSETS	-308,106.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	24,447.24
Total Accounts Payable	24,447.24
Credit Cards	
CALCRD	
BFD Cal Cards	-20.00
Total CALCRD	-20.00
Total Credit Cards	-20.00
Other Current Liabilities	
Payroll Liabilities	90,816.50
Total Other Current Liabilities	90,816.50
Total Current Liabilities	115,243.74
Total Liabilities	115,243.74
Equity	
Net Income	-423,350.18
Total Equity	-423,350.18
TOTAL LIABILITIES & EQUITY	-308,106.44

Business Checking Account:	\$160,590
Operational Reserves:	\$196,471
Capital Reserves:	\$110,000
Strike Team Reserves:	\$ <u>0</u>
Total Liquid Assets:	\$467,061

Beckwourth Peak Fire Protection District
Deposit Detail
September 2024

Type	Num	Date	Name	Account	Amount
Deposit		09/18/2024		Plumas Bank Oper...	32,688.08
			Plumas County Clerk	40100- Property Tax...	-32,591.71
			US Bank Equipment ...	40400-Other Income	-96.37
TOTAL					-32,688.08

Beckwourth Peak Fire Protection District
Expenses by Vendor Summary
October 2024

	<u>Oct 24</u>
Alpine Fire Services INC	3,228.65
At&T CALNET	100.32
Beckwourth CSA	44.50
Best Best & Krieger LLP	1,568.00
City of Portola Utility	203.52
Clark Pest Control	106.00
George Peterson Insurance Agency	1,818.34
Grizzly Ranch CSD	364.58
Hunt & Sons LLC	1,444.68
L.N. Curtis & Sons	0.00
Leonards Market	47.84
Les Schwab Tires	4,732.04
Liberty	399.10
Napa Auto Parts	623.72
Plumas Ace Hardware	113.06
Plumas County Tax Collector	1,090.94
Smile Business Products	87.78
United States Treasury	79,074.68
US Bank Equipment Finance	83.16
Verizon	52.37
TOTAL	<u>95,183.28</u>

Beckwourth Peak Fire Protection District

Expenses by Vendor Summary

September 2024

	Sep 24
ARCO	244.00
At&T CALNET	100.41
Beckwourth CSA	44.50
Best Best & Krieger LLP	168.00
Branded Screen Printing	1,206.16
Burton's Fire Inc	7,328.78
CHEVRON	198.54
City of Portola Utility	232.35
Clark Pest Control	106.00
Dollar General	94.38
Graffics Unlimited	381.84
Headwaters Cafe	204.32
HOLIDAY INN EXPRESS	306.30
HOME DEPOT	68.92
Hunt & Sons LLC	3,365.19
Intermountain Disposal	96.43
L.N. Curtis & Sons	6,112.34
Lenas Cantina	126.19
Leonards Market	392.58
Liberty	557.29
Mountain Pizza	286.40
Mountain View Cafe	153.72
Napa Auto Parts	644.80
Nicholes Coffee	174.55
Pizza Factory	56.57
Plumas Ace Hardware	518.43
Plumas Sierra Rural Electric	635.26
Portola Frosty	98.53
Ricos Mexican Food	166.50
Smile Business Products	87.78
Streamline	140.00
The Hub	175.00
The Toll Roads	3.88
US Bank Equipment Finance	-13.21
Verizon	52.30
TOTAL	24,515.03

Beckwourth Peak Fire Protection District

Payroll Summary

September 2024

	Sep 24
Employee Wages, Taxes and Adjustments	
Gross Pay	
Fire Chief Salary	8,884.60
Admin Assist	1,705.00
Administrative Officer	2,317.50
Assistant Chief	297.00
Duty Officer	4,653.50
Firefighter	4,731.00
Mechanic	340.00
OES Overtime (x1.5) hourly {9}	8,956.90
OES Pay	54,596.13
Overnight On-Call Weekday	432.00
Paid Call	782.00
Procurement Admin	287.50
Training Division Chief	441.43
Weekend Overnight On-Call	1,266.50
Total Gross Pay	89,691.06
Adjusted Gross Pay	89,691.06
Taxes Withheld	
Federal Withholding	-11,318.84
Medicare Employee	-1,300.53
Social Security Employee	-5,560.86
CA - Withholding	-4,832.46
CA - Disability	-986.60
Medicare Employee Addl Tax	0.00
Total Taxes Withheld	-23,999.29
Net Pay	65,691.77
Employer Taxes and Contributions	
Federal Unemployment	101.59
Medicare Company	1,300.53
Social Security Company	5,560.86
CA - Unemployment	948.11
CA - Employment Training Tax	16.93
Total Employer Taxes and Contributions	7,928.02

Preposition- 7/21 (1 day)**APPROVED TO OES**

Apparatus: (Engine- Tender not reimbursed- Federal owned)	\$ 2,775.52
Personnel Pay: (5 crew)	\$ 4,999.20
Personnel Expense:	\$ 459.93
Meals:	\$ 370.00
Hotels	\$ -
Admin Fee:	\$ 860.31
Total:	\$ 9,464.96

Gold Complex- 7/22-28 (6 days)**PARTIAL APPROVAL TO OES**

Apparatus: (Engine- Tender not reimbursed- Federal owned)	\$ 25,822.24
Personnel Pay: (5 crew)	\$ 43,557.00
Personnel Expense:	\$ 4,007.24
Meals:	\$ -
Hotels	\$ -
Admin Fee:	\$ 7,338.65
Total:	\$ 80,725.13

Preposition- 8/2-8/7 (5 days)**APPROVED TO OES**

Apparatus:	\$ 15,725.07
Personnel Pay: (5 crew)	\$ 25,792.99
Personnel Expense:	\$ 2,985.44
Meals:	\$ 2,220.00
Hotels	\$ -
Admin Fee:	\$ 4,681.45
Total:	\$ 51,404.95

Preposition- 8/9-8/14 (5 days)

Apparatus:	\$ 13,877.60
Personnel Pay: (5 crew)	\$ 25,792.99
Personnel Expense:	\$ 2,985.44
Meals:	\$ 2,070.00
Hotels	\$ -
Admin Fee:	\$ 4,470.01
Total:	\$ 49,196.04

Deployment to Crozier Fire- El Dorado Co. 8/10-8/16 (6 days) APPROVED TO OES

Apparatus:	\$ 14,746.06
Personnel Pay: (5 crew)	\$ 17,997.12
Personnel Expense:	\$ 1,655.74
Meals:	\$ -
Hotels	\$ -
Admin Fee:	\$ 3,466.63
Total:	\$ 37,865.55

Preposition 8/17-19 (2 days)**APPROVED TO OES**

Apparatus: (Engine, Overhead-1, Tender not reimbursed)	\$ 6,388.04
Personnel Pay: (5 crew & 1 chief officer)	\$ 9,722.64
Personnel Expense:	\$ 1,148.00
Meals:	\$ 888.00
Hotel:	\$ -
Admin Fee:	\$ 1,699.87
TOTAL: \$22,020.84	\$ 19,846.55

Preposition 9/1 (1 day- also responded to Bear Incident)**APPROVED TO OES**

Apparatus: (Type 1 Engine)	\$ 1,214.29
Personnel Pay: (3 crew)	\$ 866.86
Personnel Expense:	\$ 88.22
Meals:	\$ 120.00
Hotel:	\$ -
Admin Fee:	\$ 228.94
TOTAL: \$5,759.25	\$ 2,518.31

Bear Incident 9/2-3 (1 day)**APPROVED TO OES**

Apparatus:(Engine, Overhead-1, 2 Tenders not reimbursed)	\$ 5,111.56
Personnel Pay: (6 crew & 1 chief officer)	\$ 7,179.68
Personnel Expense:	\$ 736.17
Meals:	\$ -
Hotel:	\$ -
Admin Fee: \$602.83	\$ 1,358.55
TOTAL: \$6,631.13	\$ 14,385.96

Preposition 9/6-11 (5 days)

Apparatus: (Engine Type 1, Engine Type 6)	\$ 5,553.81
Personnel Pay: (6 crew)	\$ 29,995.20
Personnel Expense:	\$ 2,789.55
Meals:	\$ 2,070.00
Hotel:	\$ -
Admin Fee:	\$ 4,040.86
TOTAL: \$44,449.42	\$ 44,449.42

Airport Incident 9/13-19 (6 days)

Apparatus: (Engine Type 3, Overhead-1)	\$ 16,171.12
Personnel Pay:(3 crew & 1 chief officer)	\$ 25,469.28
Personnel Expense:	\$ 2,368.64
Meals	\$ -
Hotel:	\$ 306.00
Admin Fee:	\$ 4,431.50
TOTAL: \$48,746.54	\$ 48,746.54

Merrill Incident 10/6-7 (2 days- 23 hours total)

Apparatus: (Tender - Federally owned)	\$	-
Personnel Pay:	\$	958.18
Personnel Expense:	\$	89.11
Meals	\$	-
Hotel:	\$	-
Admin Fee:	\$	104.73
TOTAL: \$48,746.54	\$	<u>1,152.02</u>

TOTAL OES APPROVED EVENTS

Apparatus:	\$	71,782.78
Personnel Pay:	\$	110,115.49
Personnel Expense:	\$	11,080.74
Meals:	\$	3,598.00
Hotel:	\$	-
Admin Fee:	\$	19,634.40
TOTAL TO DATE:	\$	<u>216,211.41</u>

EVENTS AWAITING APPROVAL

Apparatus:	\$	35,602.53
Personnel Pay:	\$	82,215.65
Personnel Expense:	\$	8,232.74
Meals:	\$	4,140.00
Hotel:	\$	306.00
Admin Fee:	\$	13,047.10
TOTAL TO DATE:	\$	<u>143,544.02</u>

OVERALL TOTALS

Apparatus: (Engine Type 3, Overhead-1)	\$	107,385.31
Personnel Pay:(3 crew & 1 chief officer)	\$	192,331.14
Personnel Expense:	\$	19,313.48
Meals	\$	7,738.00
Hotel:	\$	306.00
Admin Fee:	\$	32,681.50
TOTAL:	\$	<u>359,755.43</u>