

PROPOSED ACCOUNT STRUCTURE
Beckwourth Peak Fire Protection District
FY24/25 General Fund Budget

40000 - INCOME

2024/2025

40100 - Property Taxes			
40110 - Secured Property Tax (ST)			
40111 - Beckwourth ST	\$	139,942	
40112 - Sierra Valley ST	\$	41,455	
40113 - Portola ST (TRA annual transfer)	\$	63,000	
40114 - Other ST	\$	4,250	
40115 - EPRFPD ST	\$	59,407	
40110 Secured Property Tax Total	\$	308,054	
40120 - Unsecured Property Taxes			
40121 - Beckwourth Unsecured	\$	6,244	
40122 - Sierra Valley Unsecured	\$	1,131	
40123 - Other Unsecure	\$	250	
40124 - EPRFD Unsecure	\$	1,614	
40120- Unsecured Property Taxes Total	\$	9,239	
40130 - Supplemental Taxes			
40131 - Beckwourth Supplemental	\$	2,012	
40132 - Sierra Valley Supplemental	\$	1,329	
40133 - Other Supplemental			
40134 - EPRFD Supplemental	\$	1,892	
40130 - Supplemental Property Taxes Total	\$	5,233	
40100 Property Tax Total			\$ 322,526
40200 - Special Parcel Tax			\$ 319,005
40300 - Other Tax Revenue			
40310 - Timber Yield Tax			\$ 15
40320 - Supplemental Taxes			\$ -
40330 - Special Assess Hallelujah Junc.			\$ 12,000
40340 - Special Assessments			\$ 20,000
40300 Other Tax Total			\$ 32,015
40400 - Other Income			
40410 - FS Grizzly Rent			\$ -
40420 - Fire Contract Income (EPHC)			\$ -
40430 - State Homeowners			\$ -
40440 - Grant Income Cal Fire grant			
40441 - FEMA	\$	20,000	
40442 - CalOES	\$	-	
40440 Total	\$	20,000	\$ 20,000
40450 - Donations			\$ -

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40460 - MVA Fire Recovery	\$ -
40470 - Misc. Income	\$ -
40480 - Training Classes	\$ -
40490 - Investment Income (Projected on 2.5% on reserves)	\$ 10,000
40400 Other Income Total	\$ 30,000
40500 - Strike Team Reimbursements	\$ 150,000
40600 - Transfer from Operational Reserves (1st year augment)	\$ 127,485
40700 - Transfer from Capital Reserves	\$ 40,000
40000 Income Total	\$ 1,021,031
50000 - OPERATING EXPENSES	
51000 - Personnel	
51100 - Wages	
5110 - Fire Chief	\$ 115,500
5120 Assistant Fire Chief	\$ 15,000
5130 Battalion Chiefs	\$ 12,000
5140 Administrative Officer	\$ 49,920
5150 Shift Personnel	\$ 169,104
5160 Duty Officer East	\$ 55,845
5170 Overnight on Call East	\$ 43,800
5180 Paid Call	\$ 30,600
5100 Wages Total	\$ 491,769
51001 - Strike Team Wages	\$ -
51200 - Compensation Expense	
51210 - Payroll Taxes	\$ 55,782
51210 - Unemployment Insurance	\$ 6,198
51220 - Workmans Compensation	\$ 35,637
51230 - Payroll Expenses (Bank fees)	\$ 200
51240 - Employee Insurance	\$ -
51250 - Holiday/Vacation Pay	\$ -
51200 Compensation Other Total	\$ 97,817
51300 - Other Employee Expense	
51310 - Employee Training Expense	\$ 5,000
51320 - Employee Travel - In County	\$ 400
51330 - Employee Travel - Out County	\$ 500
51340 - Physicals/Medical	\$ 500
51340 - Clothing Personal	\$ 12,000

PROPOSED ACCOUNT STRUCTURE

51350 - Clothing Wildland		\$	2,000	
51360 - Personnel Equipment/Shelters		\$	1,000	
51300 Other Employee Expense Total		\$	<u>21,400</u>	
51000 Personnel Total		\$	<u>610,986</u>	
52000 Services and Supplies				
52100 - Legal Services		\$	24,000	
52124 - Tools & Equipment		\$	25,000	
52140 - Snow removal		\$	8,000	
52170 - Misc.		\$	11,200	
52190 - Professional Services		\$	34,500	
52200 - Audit Services		\$	11,000	
52300 - IT Services		\$	2,000	
52400 - Professional Services Other		\$	-	
52500 - Insurance				
52510 - Liability	\$	34,876		
52520 - Property	\$	12,811		
52530 - Vehicle	\$	17,107		
XXXX EAP	\$	1,500		
52540 - Cyber	\$	<u>2,000</u>		
52500 Insurance Total	\$	68,295	\$	68,295
52574 - Fire Prevention		\$	1,000	
52600 - Communications Services		\$	13,450	
52700 - Office Expense		\$	8,000	
52710 - Medical Supplies		\$	5,000	
52745 - Meetings and Meals		\$	3,000	
52800 - Memberships/Publications		\$	5,000	
52900 - Household Expense		\$	<u>2,000</u>	
52000 Services and Supplies Total		\$	<u>221,445</u>	
53000 Administration				
53200 - Reconciliation		\$	800	
53300 - Tax Administration		\$	3,500	
53400 - Property Tax		\$	7,000	
53500 - Utilities				
53510 - Electrical	\$	-		
53420 - Water	\$	-		
53530 - Propane	\$	-		
53500 Utilities Total	\$	<u>40,000</u>	\$	<u>40,000</u>
53000 Administration Total		\$	<u>51,300</u>	
54000 Building/Equipment				
54100 - Maintenance				
54110 - Building	\$	7,500		

PROPOSED ACCOUNT STRUCTURE

54120 - Equipment	\$	8,800		
54130 - Grounds	\$	6,000		
54100 Maintenance Total	\$	22,300	\$	22,300
54200 - Vehicle				
54210 - Vehicle Maintenance	\$	40,000		
54220 - Vehicle Fuel	\$	25,000		
54230 - Upgrades	\$	-		
54200 Vehicle Total	\$	65,000	\$	65,000
54000 Building/Equipment Total			\$	87,300
55000 Strike Team Expenses			\$	-
56000 - Debt Service (Lease Purchase)			\$	1,200
56000 Capital Outlays				
56100 - Building Capital Expense	\$	10,000		
56200 - Equipment Capital Expense	\$	40,000		
56000 Capital Outlay Total			\$	50,000
57000 Transfers to Reserves				
57100 - Operational Reserves	\$	-		
57200 - Strike Team Reserves	\$	-		
57300 - Capital Reserves	\$	-		
57300 Transfer to Reserves Total			\$	-
50000 - Operating Expense Totals			\$	1,021,031
Net Ordinary Income			\$	0

Formation Funding - Received as a Result of District Formation

Source	Source	Trans Date	Equity Funds	Operating Funds
BFD	BFD reserve trans - Apr	4/17/2024	\$ 200,000	
BFD	LESSG	4/17/2024		\$ 54
BFD	GM 4th Qtr contract	5/1/2024		\$ 14,790
BFD	Beckwourth ST Jun	6/18/2024		\$ 72,763
BFD	BFD reserve trans - Mar	7/15/2024	\$ 308,371	
Total BFD			\$ 508,371	\$ 87,607
Sierra Valley Fire	SV reserve transfer	5/6/2024	\$ 140,585	
Sierra Valley Fire	Hallelujah Junction			\$ 11,997
Total SVF			\$ 140,585	\$ 11,997
GMCS D	GM Buy-in	4/17/2024	\$ 75,000	
City of Portola	PG&E Rebate	6/12/2024		\$ 17,950
Total Formation Funding			\$ 723,956	\$ 117,554

DISTRICT FORMATION EQUITY ASSETS

	Starting	Transfers		Current
Total Formation Equity Funds	\$ 723,956			

PROPPSED RESERVE ALLOCATIONS

Transfer to Operational Reserves	\$ 323,956	\$ (127,485)	First year operational augment per budget	\$ 196,471
Transfer to Strike Team Reserves	\$ 250,000	\$ (161,670)	OES expenses to date - all reimbursable	\$ 88,330
Transfer to Capital Reserves	\$ 150,000	\$ (40,000)	Vehicle purchase per board approval	\$ 110,000
Total Allocated Reserves	\$ 723,956			\$ 394,801
Unallocated Reserves	\$ -			

STRIKE TEAM RESERVES		
Beginning Balance:	\$	250,000
Transfers to General Fund:	\$	161,670
Balance:	\$	88,330
OES Reimbursement:		
Balance:	\$	88,330
Transfers to Capital Reserves:	\$	-
Ending Balance:	\$	88,330

OPERATIONAL RESERVES		
Action	Date	Value
Beginning Balance:		\$ 323,956
Transfers to General Fund:		\$ (127,485)
Balance:		\$ 196,471
Transfers to General Fund:		\$ -
Balance:		\$ 196,471
Transfers to General Fund:		\$ -
Balance:		\$ 196,471

CAPITAL RESERVES		
Action	Date	Value
Beginning Balance:		\$ 150,000
Transfers to General Fund:		\$ (40,000)
Balance:		\$ 110,000
Transfers to General Fund:		\$ -
Balance:		\$ 110,000
Transfers to General Fund:		\$ -
Balance:		\$ 110,000

OES (Strike Team) FUNDING YTD		
Period	1 July - 31 August 24	
OES Payroll	\$	143,115
OES Personnel Expenses	\$	13,242
OES Reimbursable Meals	\$	5,313
OES Reimbursable Maint Expenses:	\$	-
Total Reimbursable Expenses		<u>\$ 161,670</u>
OES Vehicle Reimbursements	\$	117,924
Total Reimbursable Costs		<u>\$ 279,594</u>
Admin Fee: (10%)	\$	24,979
Projected OES Reimbursement		<u>\$ 304,574</u>
Projected Income to BPPFD	\$	142,904
Budget OES Income to BPPFD	\$	150,000

Tax Revenues														
Annual Escalation			2%			0%			2%			2%		
			FY 24/25 Revenues			FY 25/26 Revenues			FY 26/27 Revenues					
Base Revenue			Sept 25 Clean-up	Apr 25 Pmt	Jun 25 Pmt	Sept 25 Clean-up	Apr 26 Pmt	Jun 26 Pmt	Sept 26 Clean-up	Apr 26 Pmt	Jun 26 Pmt			
Property Taxes			10%	60%	30%	10%	60%	30%	10%	60%	30%			
Total														
BFD PT	\$	148,198	\$ 14,820	\$ 88,919	\$ 44,459	\$ 15,116	\$ 88,919	\$ 44,459	\$ 15,419	\$ 92,511	\$ 46,256			
SV PT	\$	43,915	\$ 4,392	\$ 26,349	\$ 13,175	\$ 4,479	\$ 26,349	\$ 13,175	\$ 4,569	\$ 27,413	\$ 13,707			
EPRFD PT	\$	62,913	\$ 6,291	\$ 37,748	\$ 18,874	\$ 6,417	\$ 37,748	\$ 18,874	\$ 6,545	\$ 39,273	\$ 19,636			
Other PT	\$	4,500	\$ 450	\$ 2,700	\$ 1,350	\$ 459	\$ 2,700	\$ 1,350	\$ 468	\$ 2,809	\$ 1,405			
City Payment	\$	70,000	\$ 42,000	\$ 21,000	\$ 21,000	\$ 7,000	\$ 42,000	\$ 21,000	\$ 7,283	\$ 43,697	\$ 21,848			
Total	\$	329,526	\$ 25,953	\$ 197,716	\$ 98,858	\$ 33,472	\$ 197,716	\$ 98,858	\$ 34,284	\$ 205,703	\$ 102,852			
Peak Parcel Tax*	\$	354,450		\$ 212,670	\$ 106,335	\$ 36,154	\$ 216,923	\$ 108,462	\$ 36,877	\$ 221,262	\$ 110,631			
EPRFD Parcel Tax	\$	93,500				\$ 57,222	\$ 28,611	\$ 28,611	\$ 9,728	\$ 58,366	\$ 29,183			
Total	\$	447,950	\$ -	\$ 212,670	\$ 106,335	\$ 36,154	\$ 274,145	\$ 137,073	\$ 46,605	\$ 279,628	\$ 139,814			
Total Tax Revenue:	\$	777,476	\$ 25,953	\$ 410,386	\$ 205,193	\$ 69,626	\$ 471,861	\$ 235,931	\$ 80,889	\$ 485,332	\$ 242,666			
Annual Tax Revenue:					\$ 641,531			\$ 777,417			\$ 808,886			
Other Income*	\$	60,000	\$ 20,000	\$ 22,015	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			
Strike Team Reimburse:	\$	150,000		\$ 150,000			\$ 150,000			\$ 150,000				
Total Period Income:	\$	987,476	\$ 45,953	\$ 582,401	\$ 225,193	\$ 89,626	\$ 641,861	\$ 255,931	\$ 100,889	\$ 655,332	\$ 262,666			
Total Annual Income:					\$ 853,546			\$ 987,417			\$ 1,018,886			

PEAK Parcel Tax		
Estimated	\$	417,000
Planning %		85%
	\$	354,450

EPRFD Parcel Tax		
Estimated	\$	110,000
Planning %		85%
	\$	93,500

*Other Income:		
Timber Yield Tax	\$	15
Hallelujah Jct:	\$	12,000
Special Assessments	\$	20,000
Grants	\$	20,000
Investment Income	\$	10,000
EPHC		
NFS		
	\$	62,015

Shortages due to deferred taxes		
FY24/25	City Payment	\$ (7,000)
	Peak Parcel Tax	\$ (34,000)
	EPRFD Parcel Tax:	\$ (92,000)
		\$ (133,000)
FY25/26	EPRFD Parcel Tax:	\$ (9,000.00)

	2023-2024		2024-2025				20245-2026				2026-2027			
	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	JAN - MAR	APR - JUN
	2024	2024	2024	2024	2025	2025	2025	2025	2026	2026	2026	2026	2027	2027
OPERATING FUNDS														
Beginning Balance:	\$ -		\$ 129,668	\$ 188,253	\$ 8,253	\$ 339,345	\$ 313,231	\$ 151,548	\$ (99,759)	\$ 290,794	\$ 295,417	\$ 144,997	\$ (106,310)	\$ 297,714
Quarterly Income :	\$ -	\$ 117,554	\$ 45,953	\$ -	\$ 582,401	\$ 225,193	\$ 89,626	\$ -	\$ 641,861	\$ 255,931	\$ 100,889	\$ -	\$ 655,332	\$ 262,666
Annual Income:		\$ 117,554				\$ 853,546				\$ 987,417				\$ 1,018,886
Transfer from Reserves:		\$ 72,947	\$ 161,670											
Quarterly Expenditures:		\$ (60,833)	\$ (149,038)	\$ (180,000)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)	\$ (251,308)
Annual Expenditures:		\$ (60,833)				\$ (831,654)				\$ (1,005,231)				\$ (1,005,231)
Operating Balance:	\$ -	\$ 129,668	\$ 188,253	\$ 8,253	\$ 339,345	\$ 313,231	\$ 151,548	\$ (99,759)	\$ 290,794	\$ 295,417	\$ 144,997	\$ (106,310)	\$ 297,714	\$ 309,072
Trans to Reserves:							\$ -							
Operating Balance after Reserves:	\$ -	\$ 129,668	\$ 188,253	\$ 8,253	\$ 339,345	\$ 313,231	\$ 151,548	\$ (99,759)	\$ 290,794	\$ 295,417	\$ 144,997	\$ (106,310)	\$ 297,714	\$ 309,072
RESERVES														
Reserve Additions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Projected Expenses	
Annual	\$ 1,005,231
Quarterly	\$ 251,308
Current Proj Annual	\$ 631,716
Baseline:	\$ 157,929