

BECKWOURTH PEAK FIRE PROTECTION DISTRICT



FISCAL YEAR 2024-2025

BUDGET BOOK

September 2024

**BECKWOURTH PEAK FIRE PROTECTION DISTRICT
FISCAL YEAR 2024/25 BUDGET BOOK**

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DISTRICT PROFILE

The Beckwourth Peak Fire Protection District (BPFDP) officially stood up as a new district on 1 January 2024, resulting from a feasibility study commissioned in 2020 by the City of Portola, the Beckwourth Fire Protection District (BFPD), the Sierra Valley Fire Protection District (SVFPD), and the Gold Mountain Community Services District (GMCSO). In response to the rising costs of equipment, increased wildfire severity, decline of volunteers, and the pressures of scattered residential development in dispersed areas, the founding agencies acted to explore ways to strengthen and improve the provision of fire and emergency services throughout Eastern Plumas County.

Working in conjunction with the Plumas County Local Agency Formation Commission (LAFCo), the founding agencies created a Local Emergency Services Study Group (LESSG) tasked with exploring options for improving local fire and emergency services in the region. After collecting information on the status of the existing districts and robust discussions with stakeholders, the LESSG recommended the formation of a new fire protection district as the best course of action to consolidate services in the region and meet the growing demand for more robust fire and emergency support.

In November of 2023, Eastern Plumas County voters approved Proposition E creating the new District, and Proposition F providing a new Special Parcel Tax dedicated to funding the region's fire and emergency services. Formation of the new district under Fire District Law of 1987 (Health & Safety Code §13800, et seq.) officially merged the operations of the four different agencies previously providing fire services into one efficient, effective, and sustainable emergency services system. The new District stood up on January 1, 2024, and assumed full responsibility for fire and emergency services on July 1, 2024 with the dissolution of BFPD and SVFPD, the divestiture of fire protection powers by GMCSO, and the transfer of responsibility for providing fire protection by the City of Portola. The BPFDP provides a proactive, sustainable solution for regional future fire and emergency service needs by creating a regional district with an improved economy of scale and associated benefits.

ANNEXATION

Eastern Plumas Rural Fire Protection District (EPRFPD), located in the western portion of the new district, had initially expressed interest in participating in the feasibility study but dropped out early and ceased any involvement. EPRFPD faced many of the same challenges facing the other agencies and in 2023 they effectively ceased operations. Working with BPFDP, Plumas County, and LAFCo, EPRFPD applied to annex into the new District. All parties have approved the annexation, transfer of assets and resources began in July 2024 with completion expected by December 31st, 2024. BPFDP's budget herein includes the revenue and expense projections for

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the entire district, including EPRFD assets, with coverage for the communities of Delleker, Lake Davis, and Iron Horse.

ORGANIZATION AND STAFFING

The new 468 square mile district is governed by a five-member Board of Directors (the “Board”) initially elected at-large from within the District by registered voters residing within the District boundaries. The Board elected a Board Chair, Assistant Chair, and Treasurer at the formation meeting. Directors serve staggered four-year terms with two directors initially elected for a two-year term.

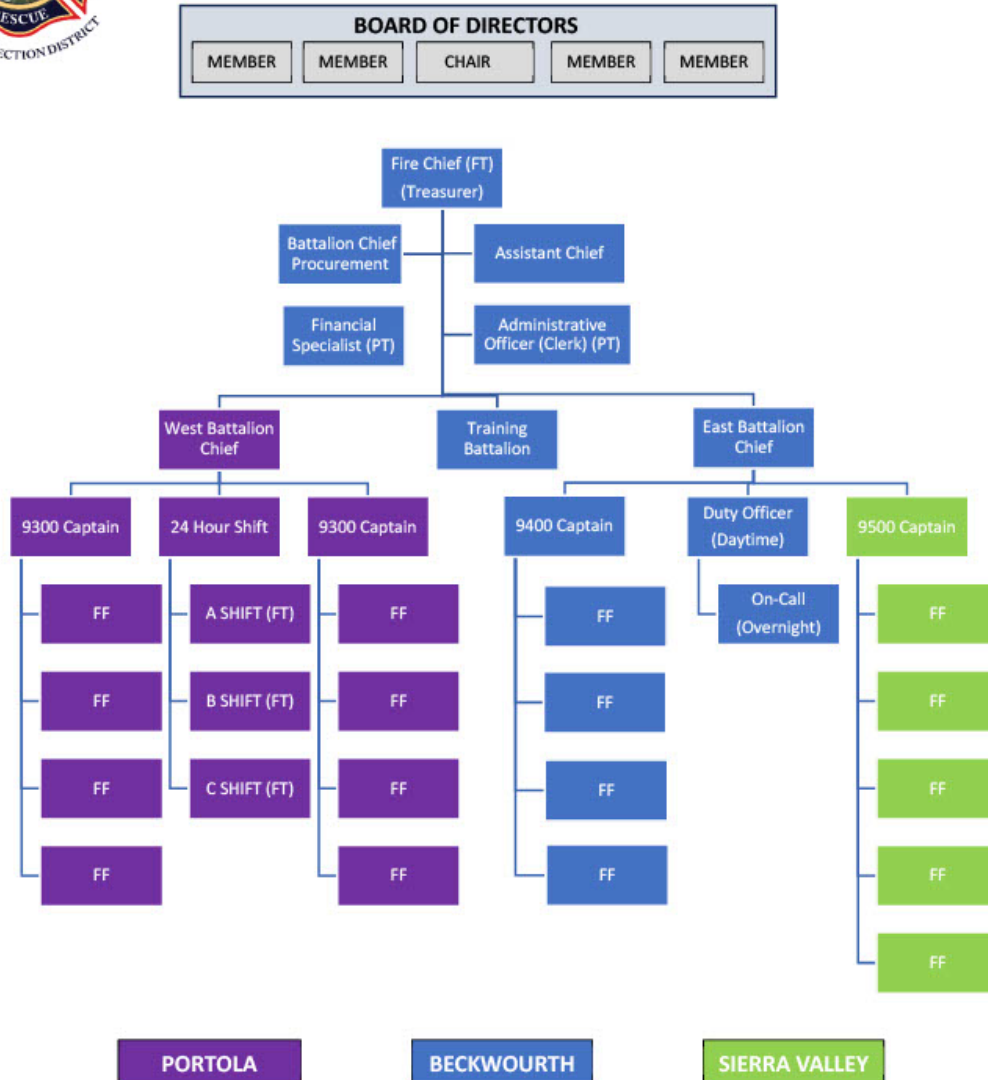
After an exhaustive search and interview process, the Board hired an experienced Fire Chief to lead the District. Chief Jack Rosevear has almost 30 years’ experience in the Fire Service and Law Enforcement, bringing an inclusive management style and community focus to this full time position. The Chief oversees operations for the entire district, exercising his span of control through a part time Assistant Chief, two Battalion Chiefs, an Administrative Battalion Chief, and a Training Officer with support from a part time Administrative Clerk and Financial Specialist. The Chief has organized the department into a West Battalion providing services to the City of Portola, Gold Mountain, Iron Horse and Delleker, and an East Battalion providing services to Beckwourth, Lake Davis, Vinton, Chilcoot, and the greater Sierra Valley.

Figure 1, BPPFD Organization Chart, on the following page provides an overview of the chain of command for the New Fire District.

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BECKWOURTH PEAK FIRE PROTECTION DISTRICT PLUMAS COUNTY, CALIFORNIA 2024 ORGANIZATIONAL CHART



FT – Full Time Employee (40 hours per week)
 PT – Regular Part Time Employee (<40 hours per week)
 FF – Firefighter – Volunteer or Paid Call

Figure 1, BPPFD Organization Chart

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OPERATIONS

The BPPFD is an all risk emergency response and community service organization. The Department’s core purpose is to make Eastern Plumas County safe for all citizens to live and work through the protection of life, property, and the environment. It seeks to minimize risk by responding to all fire, medical, rescue, and hazardous materials incidents. Administrative and non-emergency safety services include fire prevention and hazardous materials oversight, emergency medical services system management, and emergency preparedness and training. BPPFD serves the community with a combination of 35 career, paid, and volunteer firefighters strategically assigned to the West and East battalions including seven operational Fire Stations. Stations and designated apparatus include:

Station 1 – Portola South	Engine 9321	Type 6	9371
Station 2 – Portola North	Engine 9322	Type 3	9372
Station 3 – Delleker	Engine 9323	Type 3	9373
Station 4 – Grizzly	Engine 9422	Type 3	9472
Station 5 – Beckwourth	Engines 9421, 9471	Type 6	9473, Tender 9431, Rescue 9451
Station 6 – Vinton	Rescue 9532,	Tender	9532
Station 7 - Chilcoot	Engine 9521	Type 3	9571. 9572, Tender 9531
Storage Stations – Iron Horse and Lake Davis			

BPPFD’s total service area is 468 square miles (approximately 300,000 acres) in eastern Plumas County and includes the communities of Portola, Beckwourth, Delleker, Iron Horse, Gold Mountain, Vinton, and Chilcoot. The proposed boundary generally follows the existing spheres of influence and goodwill response areas for the founding agencies with some revisions to better follow parcel lines. The boundary includes all of the parcels where BPPFD is most likely to be called the primary local responder.

VISION

Fiscal year 2024-2025 represents BPPFD’s first year of operation as the new fire protection district for much of Eastern Plumas County. District voters in November 2023 understood that fire and emergency services in the region were in jeopardy of collapse. The most common question leading up to the November ballot was “what will change under the new District?” That was a fair question. It was clear at community forums and other gatherings that the public wanted to not only receive reliable services, but they also wanted to see change. They wanted to see long dormant fire stations restaffed. They wanted to see an organization that would attract

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talent and more volunteers. And they wanted to see a fire department that was a true member of the Eastern Plumas community.

As fiscal year 2024-2025 kicks off, BPFDP has embarked on a clear course for excellence. The men and women of BPFDP have come together and embraced the direction set by our Board of Directors and team is moving into the future across the force, putting their touch on service delivery to BPFDP's communities. Chief Rosevear and departing Chief Osburn have worked diligently to develop staffing and operating models that provide improved service and at the same time reward our individual firefighters with increased compensation and the opportunity to advance. Working within our 2024-25 budget, BPFDP will begin work to bring our stations up to standard with needed improvements, selectively begin to adjust the fleet to ensure we have the correct apparatus for our expanded mission, and we will become more competitive as a state resource for major wildfire incidents.

At the core of every fire department, are the men and women of the fire force. BPFDP will continue on the path of Beckwourth and Sierra Valley Fire to recruit new personnel. As a new generation of BPFDP Firefighters begin their careers, we look to the future. The hiring of new personnel will bring vital energy, talent, and potential to the Force. The Fire Service is rich in tradition. Going forward, BPFDP will develop new traditions, but will also honor the legacy of Beckwourth Fire, Sierra Valley Fire, the City of Portola Fire Department, and Eastern Plumas Rural Fire.

BPFDP BUDGETING

The formation of the Beckwourth Peak Fire Protection District (BPFDP) involves merging the resources, assets, and tax rolls of the four founding agencies. The Planwest Partners feasibility study outlined the revenue sources proposed to support ongoing operations. This includes the new special tax that applies to properties within the New Fire District boundary and the property tax exchange agreement with Plumas County. With the Eastern Plumas Rural Fire Protection District (EPRFPD) annexation underway, BPFDP will also see a significant increased funding which Planwest did not include in their feasibility study.

Planwest used average property tax data from 2016 to 2020, from each of the founding agencies to predict formation revenues. Using that data, as well as operating budgets, Planwest predicted revenues and expenses for the first 10 years of new district operations. In discussions with Collette Santsche (Metz), they recognized at that time that these predictions represented a "conservative" number for budgeting purposes, and that it is correct to assume property tax growth since that time. Planwest also assumed that the first year operations would be somewhat "business as usual," with no operational growth. In reality, BPFDP is pursuing a robust agenda to improve service and station staffing to meet constituent expectations.

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BUDGET POLICIES

The BPPFD operates under a set of budget policies which guide the development and administration of this budget. Adopted primarily from BFPD's archive of Lexipol polices, the BPPFD Board and Staff will review and tailor these polices over the period of FY 24-25 to the specific requirements of the new District.

Budget Review and Approval. The District Treasurer prepares the draft budget and reviews with the Finance Committee. Upon Finance Committee approval, the committee presents to the Board for approval and adoption. For FY 24-25, the Board adopted a preliminary budget at the June 24 meeting and has continued to refine this budget as the revenue and expense pictures solidify. The Finance Committee will present a revised budget for adoption at the September 24 meeting.

Balanced Budget. The District will adopt and maintain a balanced budget in the General Fund in which operating revenues must fully cover operating expenditures, including debt service. Total expenditures can exceed revenues in a given year to fund capital improvement plan projects, or other "one-time" non-recurring expenditures, if there are sufficient funds from the prior years' reserves to cover such expenditures. Budgeting for all other funds will be project specific and will be subject to available individual fund balances.

Budget Basis. The Board adopts the budget on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental funds, such as the General Fund, utilize the modified accrual basis of accounting under which we record revenues and related assets when measurable and available to finance operations during the year. Proprietary funds, such as enterprise funds and internal service funds, utilize the accrual basis of accounting, which recognizes revenues when earned and expenses when incurred.

Budget Administration and Level of Control. The Board of Directors may amend or supplement the budget at any time after its adoption by a majority vote of the members. The Fire Chief or his designee may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances. Control of expenditure is at the fund level were Financial Specialist tracks expenditures against appropriations. The department may transfer budgeted amounts within the Fund, but Board makes interfund transfers only in accordance with the adopted budget and District policy.

Budget Term. The BPPFD follows the fiscal year of Plumas County, which runs from July 1 to June 30. The District prepares and adopts annual budgets for each fund except the Capital Projects Fund. The Capital Projects Fund establishes budgetary control on a project-by-project basis.

User Fee Cost Recovery Levels. Whenever possible, fees, charges and other revenues should cover the full cost of those services and activities.

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FUND STRUCTURE AND BASIS OF BUDGETING

The Finance Committee has organized the Department’s financial reporting system on a fund basis in accordance with generally accepted accounting principles. The District’s General Fund is the main funding source for district’s operations. The District also has several special use reserve funds including Operational Reserves, Strike Team Reserves, and Capital Improvement Reserves. The District also inherited two Fire Auxiliary Funds, a self-managed fund from the Sierra Valley Fire Auxiliary, and department managed fund from the Beckwourth Fire Auxiliary. Over this FY the District will examine options for maintaining, growing, and managing these auxiliary dollars.

We structured the District funds to segregate and identify those financial transactions and resources associated with providing specific activities or programs. BPFDP uses the modified accrual basis for budgeting. This basis is the method under which revenues and other financial resources are recognized when they become both “measurable” and “available” to finance expenditures of the current period.

Formation Funding. With formation of the new District, BPFDP inherited considerable resources in various forms from the predecessor agencies. Figure 2 summarizes the reserve and other fund transfers associated with the formation of the new district. With the annexation of EPRFPD, we expect additional fund transfers to BPFDP in FY24-25 in the range of \$100k. The district has received \$724k in equity funding from BFD and SVF reserves, and the GMCS buy-in payment. We have placed these Equity funds into reserve accounts as described below. The District is also in receipt of \$99,604 in operating carryover funds deposited in the General Fund.

Formation Funding (Equity Assets)				
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	GM Buy-in	4/17/2024	\$ 75,000	
City of Portola	PG&E Rebate	6/12/2024		\$ 17,950
Total Formation Funding			\$ 723,956	\$ 99,604

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Figure 2: Formation Funding. Reserve transfers from BFPD and SVFPD put the new district on a strong equity basis.

Reserve Funds: The District has established three reserve accounts:

1. **Operating Reserves:** Established with equity funds of \$323,956. Per District policy, we will work to maintain an Operating Reserve Equal to one quarter (3-months) operating cost. Initial excess dollars will fund a first year augment due to reduced tax funding in our transition year (FY24/25). While maintaining a minimum balance of \$245k, the fund will accumulate dollars up \$500k with non-encumbered General Fund dollars at the end of the fiscal year.
2. **Strike Team Reserves:** Initially funded with equity fund at \$250k, the Strike Team reserve will allow the District to pay firefighters that respond to OES and out of county call real time while awaiting reimbursement from OES. The District will return reimbursements to the Strike Team Reserve to maintain funding. Halfway through this year's fire season we have already expended in excess of \$100k supporting District Firefighters and have applied for OES reimbursement. Funds will accumulate in the Strike Team Reserve from OES reimbursed vehicle and administrative fees up to a maximum of \$300k.
3. **Capital Reserves:** Funded initially with equity funding at \$150k, the fund will accumulate from existing unrestricted funds at a rate of \$10,000 annually until reaching a maximum of \$200,000. The District may contribute non-encumbered funds at the end of the fiscal year to the Capital Reserve fund if we do not need such unencumbered funds to maintain targeted Operational Reserves.

Fund Summary: The District will operate with four funds:

1. General Operating Fund
2. Operational Reserve Fund
3. Strike Team Reserve Fund
4. Capital Reserve Fund

REVENUE PROJECTIONS

Normal funding for BFPD comes from two major sources, Property Taxes, and the new Special Parcel Tax dedicated to funding the district. Plumas County collects both property taxes and the special parcel taxes, with proceeds paid to the district in a number of tax payments over the FY. While the County does not have a firm fixed schedule of payments, analysis of property tax payments over the last two FYs indicates three major payments:

- a 60% payment in the March/April timeframe,
- a 30% payment in the May/June timeframe, and
- a 10% "clean-up" payment in the September/October timeframe.

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We expect this payment schedule to apply to both property taxes and the special parcel tax. With primary revenue coming in on this irregular basis, District financial managers will need to carefully project operating expenses for a balanced cash flow. BPFDP will also be the recipient of “other revenue” such payments as the Hallelujah Junction contract payment as indicated in the annual budget on a very irregular basis.

Property Taxes: The Planwest Feasibility study (Table 8, page 23) provided a number of revenue projections including a property tax projection of \$204,000 for FY 24/25 which included Beckwourth Fire, Sierra Valley Fire, and the City of Portola’s \$70k annual commitment. Planwest based these projections on average property tax payments from 2016-2020 which required revision to reflect the current property tax rolls. Figure 3, Property Tax Revenues, depicts current Plumas County tax roll data for FY 22/23 and FY 23/24 for Beckwourth, Sierra Valley, and now Eastern Plumas Rural Fire. For purposes of a comparison, the total expected revenues for Beckwourth Fire, Sierra Valley, and Portola based on 22/23 tax rolls now equal \$255k, compared to the original Planwest estimate of \$204k. With the addition of EPRFD, we can expect property tax revenues in the range of \$321k. Readers should note that there are a number of previously “out of district” properties that the County will now include in the BPFDP tax rolls. We estimate these properties to bring in something less than \$5k in property tax revenues.

Projected FY24/24 Revenues					
Beckwourth: 23/24		Sierra Valley: 22/23		Eastern Plumas: 22/23	
Secured Taxes:	\$ 139,942	Secured Taxes:	\$ 41,455	Secured Taxes:	\$ 59,407
Unsecured Taxes:	\$ 6,244	Unsecured Taxes:	\$ 1,131	Unsecured Taxes:	\$ 1,614
Supplemental Taxes:	\$ 2,012	Supplemental Taxes:	\$ 1,329	Supplemental Taxes:	\$ 5,185
Total Taxes	\$ 148,198	Total Taxes	\$ 43,916	Total Taxes	\$ 66,205
Total Projected Property Taxes					
Secured Taxes:	\$ 240,804			City of Portola TRA Commitment:	\$ 63,000
Unsecured Taxes:	\$ 8,989			Other Property Taxes:	\$ 4,500
Supplemental Taxes:	\$ 8,526			Total Property Taxes:	\$ 258,318
Total	\$ 258,318			Total Tax Revenues:	\$ 325,818

Figure 3: Property Tax Revenue Funding. With the addition of EPRFD, BPFDP can expect property tax revenues in the range of \$325k.

Special Parcel Taxes: Based on their detailed analysis of County property records, Planwest estimated Parcel Tax totals of \$417,336. However, Planwest based their estimate on data from 2016-2020 which may have resulted in a higher number up in FY24/25, and provisions for constituents to file for tax exemptions could work to lower that number. BPFDP’s final secured FY24/25 submittal, considering filed exemptions, totaled \$414,996, while the unsecured \$1,737 taxes very much bring the total in line with Planwest projections.

Given that FY24/25 will be the first year of the parcel tax with no historical record of payment rates or the accuracy of projections, BPFDP will use an 85% factor for revenue planning using a

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value of \$354,450. This should provide a reasonable safety buffer in our first year revenue projections. If Parcel Tax income proves to meet filed tax numbers, we will increase the revenue projections in out years.

FIRST YEAR TAX RAMIFICATIONS

FY24/25 represents a transition year for the District. While the District can reasonably assume to receive property tax “clean-up” payments from BFPD, SVFPD, and EPRFD in the September/October time frame, we will not see any proceeds from the Special Parcel Tax until Spring 2025. Likewise, the Special Property Tax for EPRFPD will not kick in until the 25/26 fiscal year. Compared to long term funding stream, this represents approximately a \$134k shortfall in FY24/25, and a \$10k shortfall in FY25/26. Thereafter, BFPD should benefit from full property and parcel tax revenues.

EXPENSE OVERVIEW

Planwest estimated FY24/25 total expenses at \$660,418 considering business as usual with no meaningful increase in services or equipment improvements. This level of spending would have resulted in projected surplus of \$305,818, scheduled to be transferred to various reserve funds.

BFPD’s proposed budget shows projected spending of \$1,021,031, with significant increases in three areas:

- Wages and Salaries: Increased wages of \$219k to provide full time staffing of Portola South, increased coverage at the other stations, and increased paid services for firefighters.
- Building/Vehicle Maintenance and upgrades: We increased the budget line to \$58,000 to allow the District to start putting the vehicles and facilities in a state of good repair.
- Other increased costs include insurance and utility payments.

The proposed budget reflects the District’s plan to operate as two Battalions, East and West, provide 24 hour staffing at Station 1 (Portola South), and continue with a program of paid firefighters and paid calls. As all these changes will phase in over time, we would expect this first year’s actual payroll costs to be slightly less than budgets.

STRIKE TEAM OPERATIONS

FY24/25 started quickly with two simultaneous lightning strikes igniting the Smith and Gold Complex Fires. We were fortunate to have survived both fires without any loss of structures, and seeing how local fires could evolve into a major State initiative was enlightening on many fronts. The fires tested our equipment and our firefighters, not to mention our budget. Thanks to Chiefs Rosevear and Osburn for guiding us through this potentially catastrophic evolution.

As we have already spent over \$100k of our Strike Team reserve, a brief explanation of how the OES program works is in order. BFPD has an account in the California Governor’s Office of Emergency Services Mutual Aid Reimbursement System (**MARS**). Again, thanks to the Chiefs

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for having the foresight to get BPPFD registered in MARS literally days before those first fires ignited in anticipation of an active fire season. A MARS account allows us to reimburse firefighters at a very acceptable rate for time served either in direct support of a fire or in a prepositioning status during expected fire weather. The District has been at the heart of both these programs in the last 45 days. In addition to payroll, the District can file for reimbursement of direct expenses (fuel, meals, and lodging as appropriate) and OES will reimburse the District for the use of our privately owned apparatus (not state surplus engines/tenders). The District is also eligible for a 10% administrative reimbursement of all approved claims including wages.

The downside of the MARS system is the lengthy time it may take to get reimbursed, up to many months. Most organizations do not pay their fire fighters until the state provides the reimbursement payments. By maintaining a strong Strike Team reserve, BPPFD is able to pay firefighters in real time for their efforts and using the reimbursement funds to replenish the reserve account. We typically leave excess OES dollars in the Strike Team Reserve account. This presents a win-win scenario for the district as it motivates firefighters to support these efforts and the District accrues funds over and above wages from apparatus use fees and admin charges.

For purposes of this budget, you will see two line items: Strike Team Reimbursement (Line 40500 under Income), and Strike Team Wages (Line 51001 under expenses). From year to year strike team operations can vary widely. For example, In FY22/23, BFD received \$547k in OES reimbursements, in comparison to FY 23/24 where BFD received only \$101k in a relatively slow fire season. As outlined above, reimbursements cover OES payroll, expenses, apparatus use, and administrative fees. For purposes of this budget, we have used a five year average of \$150k as a placeholder for OES reimbursements, recognizing we have every expectation of receiving OES dollars on fire operations, but cannot predict an actual number. OES reimbursements are an important element in rural fire district funding and need to be included in a realistic budget as they often are critical to apparatus and facility upgrades.

For budget purposes, we have zeroed out Strike Team wages in the budget, recognizing that OES will reimburse the District dollar for dollar for every payroll dollar expended, effectively cancelling out the expense. But for each dollar paid in payroll, the district also receives the 10% administrative fee contributing to our positive OES reimbursement. Tracking both Strike Team Wages and Reimbursements will allow the District to develop a historical record of OES operations to better develop future year budgets.

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BUDGET INTRODUCTION

The BPPFD FY 24/25 budget presents a balanced budget with income of \$1,005,183 against expenses of \$1,005,183 summarized as follows:

Income:

Property Tax Revenues -	\$322,526
Parcel Tax Revenues -	\$354,450
Other Tax Revenues -	\$ 32,015
Other Income Total -	\$ 30,000
Strike Team Reimbursements -	\$150,000
Transfer from Operational Reserves -	\$127,485 ¹
Transfer From Capital Reserves -	\$ 40,000 ²

Note 1: First year augment due to delay in parcel tax revenue.

Note 2: Transfer for Board Approved vehicle purchase.

Expenses:

Personnel -	\$610,896
Services and Supplies -	\$221,445
Administration -	\$ 51,300
Buildings and Equipment -	\$ 87,300
Capital Outlays -	\$ 40,000

Budget Consideration:

1. Tax revenues based on available FY22/23 & FY23/24 data with no escalation. Property tax revenues have been increasing by 2-3% annually.
2. Parcel tax revenues calculated at 85% of value submitted to the County.
3. Strike Team Reimbursements are already expected to exceed budgeted amount before payroll reimbursements.

Budget Assumptions:

1. Property tax assessments will continue at least at FY23/24 levels or greater.
2. State Strike Team programs will remain in effect for foreseeable future.

The BPPFD Finance Committee conducted a thorough review of projected income and expenses and endorsed the attached budget.