



## Rescheduled Regular Meeting

### AGENDA

#### Special Meeting

September 05, 2024 06:00 PM

180 Main St, Beckwourth, CA 96129

#### Board of Directors

President Richard McLaughlin • Vice-President Daniel Smith • Director Cary Curtis • Director Melissa Klundby • Director Larry Smith

#### REASONABLE ACCOMMODATIONS

In compliance with the American Disabilities Act (ADA), the district will make every reasonable attempt to accommodate any attendee or participant at this meeting needing special assistance beyond what is normally provided. Please contact Beckwourth Peak Fire Protection District at 530-832-1008 at least 48 hours prior to this meeting to inform us of your particular needs. Beckwourth Peak Fire Protection District will determine if your particular needs can be accommodated.

#### 1. Call to Order

- A. Roll Call
- B. Pledge of Allegiance

#### 2. Public Comments

Discussion  [Comment](#)

Members of the public are invited to address the District on any matter of interest to the public that is not on the agenda for a period of time not to exceed 3 minutes. Pursuant to the Brown Act, the District cannot discuss or take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting

#### 3. Consent Agenda

Discussion  Possible Action  [Comment](#) [View Item](#)

These items are expected to be routine and non-controversial. The Board of Directors will act upon them at one time without discussion. Any board members, staff member or interested party may request that an item be removed from the consent agenda for discussion.

- A. Approval of August 7th Meeting Minutes

#### 4. Discussion on the Process of Filling a Vacancy of the Board

Discussion  [Comment](#) [View Item](#)

Board to discuss the process of filling a vacant seat. Guidance provided through the Plumas County Office of Elections

A. Announcing Board Member Resignation

B. Vacancy Notice

**5. Board Appointments**

Discussion  Possible Action  [Comment](#)

The Board will proceed with the appointment of a new Vice President, and Treasurer

**6. Adoption of Final, Revised Budget**

Discussion  Possible Action  [Comment](#) [View Item](#)

Board to review and adopt the Final Budget for FY24/25 as presented by the Finance Committee.

**7. Financial Report**

Discussion  Possible Action  [Comment](#) [View Item](#)

Board to review and approve the July Finance Report

**8. Three Year Audit Bid From Robert Johnson Accountancy Corp.**

Discussion  Possible Action  [Comment](#) [View Item](#)

The district has received a bid for a three year audit agreement with Robert Johnson Accountancy Corp. Board to discuss options.

**9. Insurance Consultant/Advisor**

Discussion  Possible Action  [Comment](#) [View Item](#)

The board has received a bid for the service of insurance consultant from George Petersen Insurance Agency, for the provision of consultation on complicated insurance matters.

**10. Sale of Surplus Fire Apparatus**

Discussion  Possible Action  [Comment](#) [View Item](#)

Board to approve the sale of four surplus fire apparatus.

**11. Forest Service Rental Agreement for Grizzly Station**

Discussion  [Comment](#) [View Item](#)

Board to review rental agreement with Forest Service for the use of Grizzly Station, and choose how to best proceed with this issue.

**12. Donation of Surplus Breathing Apparatus**

Discussion  [Comment](#) [View Item](#)

Board to approve the donation of surplus breathing apparatus and back up tanks to Cascade Fire Equipment Co.

**13. Eastern Plumas Rural FPD Annexation**

Discussion  Possible Action  [Comment](#) [View Item](#)

Annexation Committee to update board on the process of Annexation of EPRFPD.

#### 14. Future Agenda Items

Discussion  [Comment](#)

Items requested to be included on the next meeting agenda

#### 15. Next Meeting

Discussion  [Comment](#)

The next regularly schedule meeting will be held October 2nd at 5:00pm

#### 16. Adjournment



Beckwourth Peak Fire Protection District  
Minutes  
Regular Meeting  
August 07, 2024 05:00 PM  
180 Main St, Beckwourth, CA 96129

**1. Call to Order**

The meeting was called to order at 5:05 pm by President Richard McLaughlin.

Chief

**A. Pledge of Allegiance**

Led by President Richard McLaughlin

**B. Roll Call**

Present: President Richard McLaughlin, Vice-President Daniel Smith, Director Cary Curtis, Director Melissa Klundby, Director Larry Smith

Staff Present: Chief Rosevear, Training Officer Osburn, Firefighter Meyers, Administrative Officer/Board Clerk Grant

**2. Public Comments**

There were no public comments at this time.

**3. Consent Agenda**

**A. Approval of meeting minutes from the meetings held on July 3rd. and July 17th**

Director Cary Curtis motioned to approve. A second was made by Director Larry Smith.

The motion passed with the following vote:

5 **In Favor**       **Opposed**  
   **Abstained**       **Absent**       **Recused**

**4. Parcel Tax Certification**

**A. Resolution 2024.08 Requesting Collection of Charges on the Plumas County Tax Roll**

Director Cary Curtis motioned to approve. A second was made by Vice-President Daniel Smith.

The roll call vote:

   **Aye** **President Richard McLaughlin**       **Aye** **Vice-President Daniel Smith**

Aye   **Director Larry Smith**   Recused   **Director Cary Curtis**

- B. Secured Tax Document and Submittal review: Secured Direct Charge Tax-roll info sheet, Secured Direct Charge Service Agreement, Secured Tax Certification

Director Cary Curtis motioned to approve. A second was made by President Richard McLaughlin.

The roll call vote:

  Aye   **President Richard McLaughlin**   Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**   Aye   **Director Melissa Klundby**   Aye   **Director Larry Smith**

- C. Unsecured Tax Document and Submittal review: Unsecured Direct Charge Tax Roll info sheet, Unsecured Direct charge service agreement, Unsecured Tax Certification.

Director Cary Curtis motioned to approve. A second was made by Director Larry Smith.

The roll call vote:

  Aye   **President Richard McLaughlin**   Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**   Aye   **Director Melissa Klundby**   Aye   **Director Larry Smith**

## 5. Eastern Rural FPD Annexation Update

- A. Consolidation/ Transition Schedule

Eastern Plumas will be holding a special meeting to adopt their Annexation Resolution. They have completed the annexation packet for LAFCo. Plan West is working on a tax exchange agreement with the County.

## 6. Forest Service Contract

It was recommended that a member of the Board and District Representative attempt to meet with the Forest Service to discuss the rent that is 18 months past due and discuss any further relations, if willing to pay. Director Larry Smith volunteered, along with Chief Rosevear.

Director Melissa Klundby motioned to approve. A second was made by Vice-President Daniel Smith.

The motion passed with the following vote:

  5   **In Favor**    **Opposed**  
   **Abstained**    **Absent**    **Recused**

## 7. Adoption of Lexipol Policy Manual.

- A. Admin Committee Policy Review Agenda Brief

Beckwourth's Policy manual was adopted in full, with plans to review each policy as an Adhoc Committee, lead by Director Klundby.

Director Cary Curtis motioned to approve. A second was made by Vice-President Daniel Smith.

The motion passed with the following vote:

  5   **In Favor**    **Opposed**

**Abstained**       **Absent**       **Recused**

**8. Additional Pay Rate Category**

The addition of a salary rate for a "Fire Mechanic" was added to the Salary Schedule  
Director Cary Curtis motioned to approve. A second was made by Director Larry Smith.

The roll call vote:

  Aye   **President Richard McLaughlin**     Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**     Aye   **Director Melissa Klundby**     Aye   **Director Larry Smith**

**9. July Financial Reports** Director Cary Curtis motioned to approve. A second was made by Director Melissa Klundby.

The roll call vote:

  Aye   **President Richard McLaughlin**     Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**     Aye   **Director Melissa Klundby**     Aye   **Director Larry Smith**

**10. Proposed New Station Numeric Index**

Chief Jack to make the final call on station numbering.

**11. Final Audit for Beckwourth Fire District** Director Cary Curtis motioned to approve. A second was made by President Richard McLaughlin.

The roll call vote:

  Aye   **President Richard McLaughlin**     Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**     Aye   **Director Melissa Klundby**     Aye   **Director Larry Smith**

**12. Board Member Reimbursements**

It was determined that this decision was approved prior to any expenses being incurred.

**13. Purchase of Utility Truck**

Approval of purchase of a 3/4 Ton, wildland capable, utility vehicle, with a cap of 40k and an additional 10% flexibility amount, if over.

Director Larry Smith motioned to approve. A second was made by Director Cary Curtis.

The roll call vote:

  Aye   **President Richard McLaughlin**     Aye   **Vice-President Daniel Smith**  
  Aye   **Director Cary Curtis**     Aye   **Director Melissa Klundby**     Aye   **Director Larry Smith**

**14. Board/ Staff Communications/ Training Attended**

Floyd Meyers was recognized as being response ready, and thanked for all the work he has done in support of the district.

Reminder of Beckwourth Fires Recognition Get-Together, scheduled for August 31st

**15. Future Agenda Items**

- ~Finalized Budget for 24/25
- ~Gold Mountain CSD Fire
- ~3 year proposal for audit services
- ~Maybe area contract options

**16. Next Meeting**

**17. Adjournment**

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:** September 4, 2024

**Originator:** Rich McLaughlin, Chair

**Purpose:** How to fill a Board Vacancy

**Desired Action by the Board:** Approve the option of appointing a new Director.

**Supporting Documents Included:** Yes – Guide to District Secretaries

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**Description:**

Daniel Smith resigned from the Board on \_\_\_\_\_ August 2024.

According to the County Election Office: The district shall notify the county elections official of the vacancy no later than 15 days following either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later (DONE).

The remaining district board members have 60 days immediately subsequent to either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, to either fill the vacancy:

1. By appointment, or
2. By calling a special election

Government Code §1780 (a)

1. **Reason for Recommended Board Action** – Recommend that we follow the procedure to appoint a new Director.

The board first must post a notice of the vacancy in three or more conspicuous places in the district at least 15 days before the appointment is made. (See Attachment A for sample vacancy notice and Attachment B for declaration of posting).

The Board must notify the county elections of the appointment no later than 15 days after the appointment is made.

The person appointed shall hold office until the next general district election that is scheduled 130 or more days after the date the district board is notified of the vacancy, and thereafter until the person elected at that election to fill the vacancy has been qualified.

The person elected to fill the vacancy shall fill the balance of the unexpired term. If the term of office is due to expire following the next general district election and that election is scheduled 130 or more days after the date the county elections official is notified of the vacancy, the person appointed to the vacancy shall fill the balance of the unexpired term of his or her predecessor.

Government Code §1780 (a)



Appointing a new Director versus calling for a Special Election saves the District dollars and allows the Board more control over the selection of a new Director.

2. **Anticipated Impacts to the District (negative and/or positive) –**

Essentially the only cost to the district will be administrative costs, saving the cost of a special election. Appointment of a Director also provides the Board with the ability to fill the appointment in as little as 30 days, versus the timely process of calling a special election.

3. **Impacts to the Customer:**

Appointing a director from a field of volunteers provides our customers with the quickest route to have representation.

4. **Recommendation (s):**

Authorize staff to proceed with the posting and appointment process. Ideally plan to have an approved candidate by the Board's October 2024 regular meeting.

# A GUIDE TO FILLING A VACANCY...

And other important information for  
Special District Secretaries

Prepared by  
Plumas County Elections

The Government Code and Election Code state that you are required to provide certain information to our office regarding changes made to special district boards.

This guide was developed in an effort to provide answers to questions frequently asked concerning these changes.

Please contact Plumas County Elections at 530-283-6129 or [tinaterrazas@countyofplumas.com](mailto:tinaterrazas@countyofplumas.com) should you have any questions.

Plumas County Elections  
520 Main Street, Room 102  
Quincy, CA 95971



# VACANCIES ON SPECIAL DISTRICT BOARDS

## Action Required by the Governing Board

The district shall notify the county elections official of the vacancy no later than 15 days following either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later.

The remaining district board members have 60 days immediately subsequent to either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, to either fill the vacancy

1. By appointment, or
2. By calling a special election

Government Code §1780 (a)

## Appointments to Fill Vacancies

If the Board decides to appoint someone to fill the vacancy, the board first must post a notice of the vacancy in three or more conspicuous places in the district at least 15 days before the appointment is made. (See Attachment A for sample vacancy notice and Attachment B for declaration of posting)

The Board must notify the county elections of the appointment no later than 15 days after the appointment is made.

The person appointed shall hold office until the next general district election that is scheduled 130 or more days after the date the district board is notified of the vacancy, and thereafter until the person elected at that election to fill the vacancy has been qualified. The person elected to fill the vacancy shall fill the balance of the unexpired term. If the term of office is due to expire following the next general district election and that election is scheduled 130 or more days after the date the county elections official is notified of the vacancy, the person appointed to the vacancy shall fill the balance of the unexpired term of his or her predecessor.

Government Code §1780 (a)

## Elections to Fill Vacancies

In lieu of making an appointment the remaining members of the board may within 60 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, call an election to fill the vacancy.

The election shall be held on the next established election date that is 130 or more days after the date the district board calls the election.

Government Code §1780 (a)

A regular election as defined by Elections Code §1000 is:

- a) The second Tuesday of April in each even-numbered year.
- b) The first Tuesday after the first Monday in March of each odd-numbered year.
- c) The first Tuesday in March in each even-numbered year.
- d) The first Tuesday after the first Monday in June of each odd-numbered year.
- e) The first Tuesday after the first Monday in November of each year.

### **If the District Board Fails to Act**

If the vacancy is not filled by the district board by either making an appointment or calling a special election within 60 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, the following shall occur.

Within the next 30 days, the Board of Supervisors of the county may fill the vacancy by appointment or may order the district to call an election to fill the vacancy.

The election shall be held on the next established election date (see previous list) that is 130 or more days after the date the city council or board of supervisors calls the election.

Government Code §1780 (b)

### **If the District Board Lacks a Quorum to Act within 60 Days**

If the number of remaining members of the district board falls below a quorum, at the request of the district secretary, or a remaining board member, the Board of Supervisors may waive the 60-day period during which time the district board is allowed to take action, but can't because there is no quorum, and move directly to the 30-day period where the Board of Supervisors may take action.

The board may either appoint immediately to fill the vacancy, or may call an election to fill the vacancy.

The election shall be held on the next established election (see previous list) that is 130 or more days after the date the district board calls the election.

The board of supervisors shall only fill enough vacancies to provide the board with a quorum.

Government Code §1780 (c)(2)

### **If the City Council or Board of Supervisors Fails to Act**

If within 90 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, no action has been taken by any governing body to fill the vacancy by appointment or by calling for a special election, the district must call an election to fill the vacancy.

The election shall be held on the next established election (see previous list) that is 130 or more days after the date the district board calls the election.

Government Code §1780 (c)

**Term of Office**

**A person appointed to fill a vacancy** shall hold office only until the next general district election that is scheduled 130 or more days after the date the county elections official is notified of the vacancy and thereafter until the person elected at that election to fill the vacancy has been qualified to fill the vacancy for the remainder of the unexpired term.

**A person elected at an election to fill the vacancy** shall hold office for the remainder of the unexpired term.

Government Code §1780 (d)

## REPORTING REQUIREMENTS – Cheat Sheet

Scenario:	Action:	Notify:
Notification of Resignation	Fax, mail or email a copy of the letter of resignation by any board member.	Plumas County Elections
Notification of Vacancy	Fax, mail, or email copy of “Notification of Vacancy” which is posted in three public places within your district prior to appointment.	Plumas County Elections
Notification of Appointment	Fax, mail or email a copy of your board minutes highlighting the appointment of new board member, including the term expiration date.	Plumas County Elections
Notification of Change of Address or Name of District	Fax, mail or email “Statement of Facts/Roster of Public Agency” form.	Secretary of State <b>and</b> Plumas County Elections
Notification of Change of District Secretary	Fax, mail or email “Statement of Facts/Roster of Public Agency” form	Secretary of State <b>and</b> Plumas County Elections



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## The ABCs of Special District Boards

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**A:** Always verify that the board member you are appointing is registered within your district boundaries prior to appointment.

**B:** Boundaries, Boundaries, Boundaries – If you change, update, and/or annex properties within your boundaries, please send the Plumas County Elections office up-to-date maps reflecting the change.

**C:** Copy of board minutes, vacancies, notices, resignations to the Plumas County Elections Office. If we do not have it, we cannot report it.



## STATEMENTS OF ECONOMIC INTERESTS - FORM 700

Special Districts are public funded and are making decisions with public funds. The Fair Political Practices Commission (FPPC) states that every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

The period covered by this annual statement is January 1 through December 31 of the *prior year* and needs to be completed and turned in to the District Secretary no later than April 1 of the current year.

**The completed Form 700 is filed and kept with the District.**

## RECOGNIZING CONFLICTS OF INTEREST – Quick Reference Guide

### **What is a conflict of interest under the Political Reform Act?**

Under the Act, a public official has a disqualifying conflict of interest in a governmental decision if it is foreseeable that the decision will have a financial impact on his or her personal finances or other financial interests. To avoid actual bias or the appearance of possible improprieties, the public official is prohibited from participating in the decision.

### **What precautions can be taken to prevent conflicts of interest?**

In order to prevent a conflict of interest, a public official should: 1) identify and fully disclose the financial interests that may cause a conflict; 2) understand the different types of financial interests that may be the basis for a conflict; and 3) consider whether the decision's effect on the official's financial interest is reasonably foreseeable and material.



### **A conflict of interest exists, what now?**

Once an official determines that they have a conflict of interest and that an exception does not apply, the official must disqualify from: 1) making the governmental decision; 2) participating in making the governmental decision; 3) influencing the governmental decision. Publicly disclose conflict; recuse yourself from discussion and voting; physically leave room until after the matter is concluded.

### **Where to go for help?**

The FPPC is always willing to help and can be contacted via:

Telephone: (916) 322-5660

Website: [fppc.ca.gov](http://fppc.ca.gov)

Email Advice (Informal): [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Written Advice (Formal and Informal):

Fair Political Practices Commission

428 J Street, Suite 620

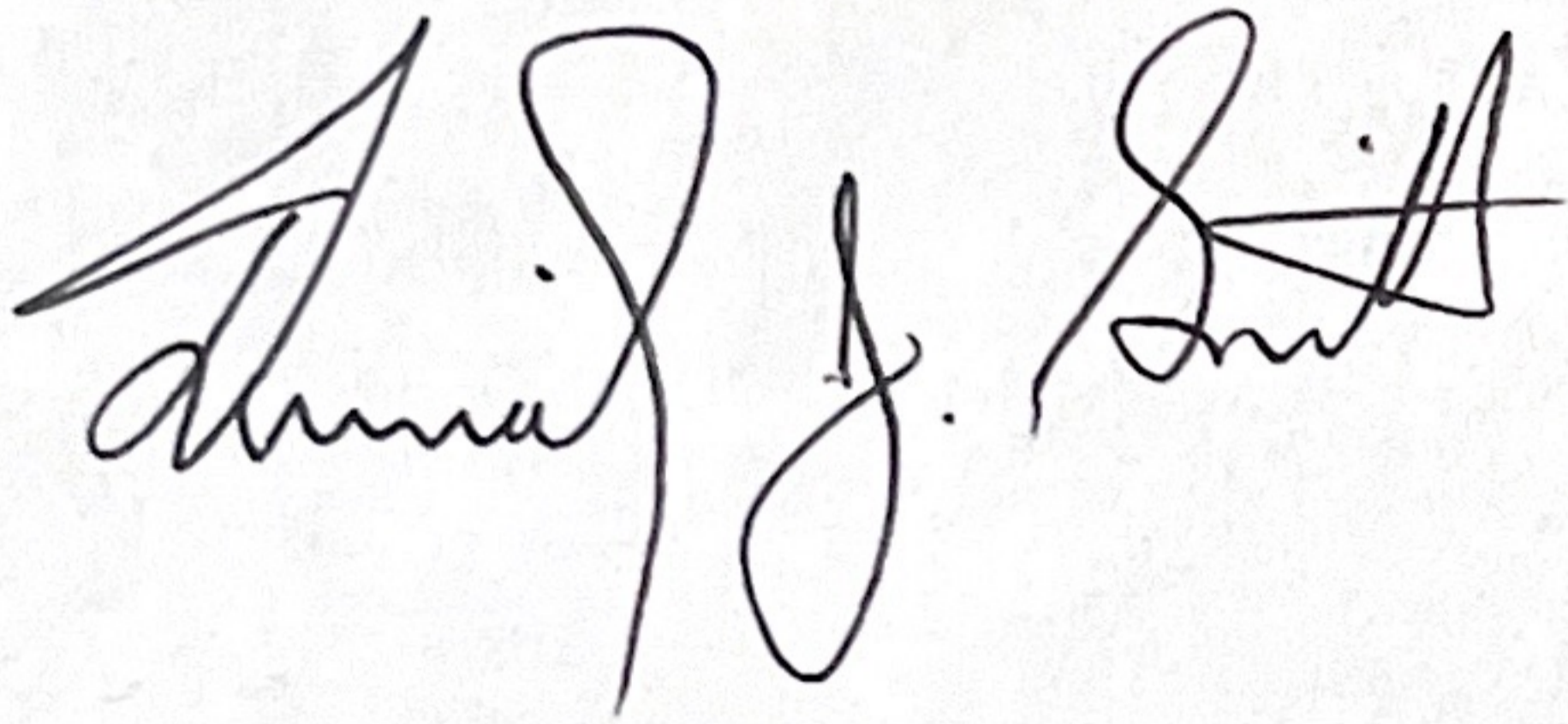
Sacramento, CA 95814

August 17, 2024

To: Jack Rosevear, Beckwourth Peak Fire Protection District Chief &  
Heather Grant, BPFDP Clerk, Administrative Officer

I am submitting my resignation from the Beckwourth Peak Fire Protection District Board of Directors, effective September 1, 2024.

Daniel Smith, Vice President BPFDP

A handwritten signature in black ink, appearing to read "Daniel J. Smith". The signature is written in a cursive style with a large initial "D" and "S".



Phone:(530) 832-1008  
Fax: (530) 832-5828  
hgrant@beckpeakfpd.com  
180 Main St. Beckwourth,  
CA 96129

## BECKWOURTH PEAK FIRE PROTECTION DISTRICT

### Board Members

### DECLARATION OF POSTING

I, the undersigned, hereby declare:

**Rich McLaughlin**  
President

1. That I am the Clerk of the Board of Directors of the Beckwourth Peak Fire Protection District, located in the town of Beckwourth, Plumas County, California.

Vice-President

**Cary Curtis**  
Director

2. That on September 2, 2024, I posted copies of a document entitled "Notice of Vacancy on the Board of Director of the Beckwourth Peak Fire Protection District", a copy of which notice is attached hereto and designated Exhibit "A" and incorporated herein by reference, in the following places:

**Melissa Klundby**  
Director

**Larry Smith**  
Director

**Fire Chief**  
Jack Rosevear

**Admin. Officer**  
Heather Grant

a) Portola City Hall, 181 S. Gulling St. Portola, CA 96122

b) Portola Post Office, 440 S Gulling St. Portola, CA 96122

c) Beckwourth Peak Fire Protection District, Beckwourth Station, 180 Main St. Beckwourth, CA 96129

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct. Executed at 180 Main St Beckwourth, California, on September 2, 2024.

Name/Title

Heather Grant, Board Clerk/Administrative Officer

District Name: Beckwourth Peak Fire Protection District



Phone:(530) 832-1008  
Fax: (530) 832-5828  
hgrant@beckpeakfpd.com  
180 Main St. Beckwourth,  
CA 96129

## BECKWOURTH PEAK FIRE PROTECTION DISTRICT

### Board Members

### NOTICE OF VACANCY

Rich McLaughlin  
President

Interested persons are hereby notified that pursuant to Government Code §1780 a vacancy occurred on the Beckwourth Peak Fire Protection District's Board of Directors.

Vice-President

The remaining district board members plan to fill the vacancy created by the resignation of Daniel Smith.

Cary Curtis  
Director

The appointed individual will hold office until the next Maddy Appointive Registry, this appointment can be made on or after September 17, 2024.

Melissa Klundby  
Director

For further information on the qualifications for this position, contact the Fire Chief at (530) 832-1008

Larry Smith  
Director

Date Posted : 9/2/2024

Signature and Title [Signature]  
Board Clerk

Fire Chief  
Jack Rosevear

This district board has 60 days from the date the board is notified of the vacancy or the effective date of the vacancy, whichever is later, to fill the vacancy by appointment or call a special election. Gov. Code §1780.

Admin. Officer  
Heather Grant

Pursuant to Government Code §1780, this notice will be posted for 15 days in 3 or more conspicuous locations in the district from to 9/2/2024-9/17/2024

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:** September 4, 2024

**Originator:** Rich McLaughlin, Chair

**Purpose:** Approve the final 2024/2025 BPPFD Budget

**Desired Action by the Board:** Approve the Budget

**Supporting Documents Included:** Yes – Copy of Budget and associated Budget Book

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1. **Description:** The Finance Committee has approved a final 24/25 budget and is recommending adoption by the Board of Directors. The budget package consists of two parts:
  - a. **Budget Book** – provides an overview of the budget including purpose, objectives, rationale, and brief description of each section.
  - b. **24/25 Budget** – a detailed balanced budget meeting all district objectives
2. **Reason for Recommended Board Action -** Typically the Board should approve a final budget prior to the first day of the FY, in our case 1 July 2024. Due to District formation issues and uncertainties, the board was asked to approve a preliminary budget which admittedly was incomplete. The proposed final budget provides a detailed and complete budget for the current FY.
3. **Anticipated Impacts to the District (negative and/or positive)** – The proposed budget supports the growth and increased services prescribed in the November 23 proposition E&F campaign, and provides for Strike Team and Preposition operations throughout the fire season. The budget supports professional growth for firefighters and the District. Funds are included for rebranding of the District and Apparatus.
4. **Impacts to the Customer:** This budget was designed to increase service to the community including staffing Portola Southside fire station, increased staffing, and ability for quicker response times.
5. **Recommendation (s):** Adopt the Final 2024/2025 Budget.

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

## **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 31<sup>st</sup>, 2024. BPFDP's budget herein includes the revenue and expense projections for



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

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.

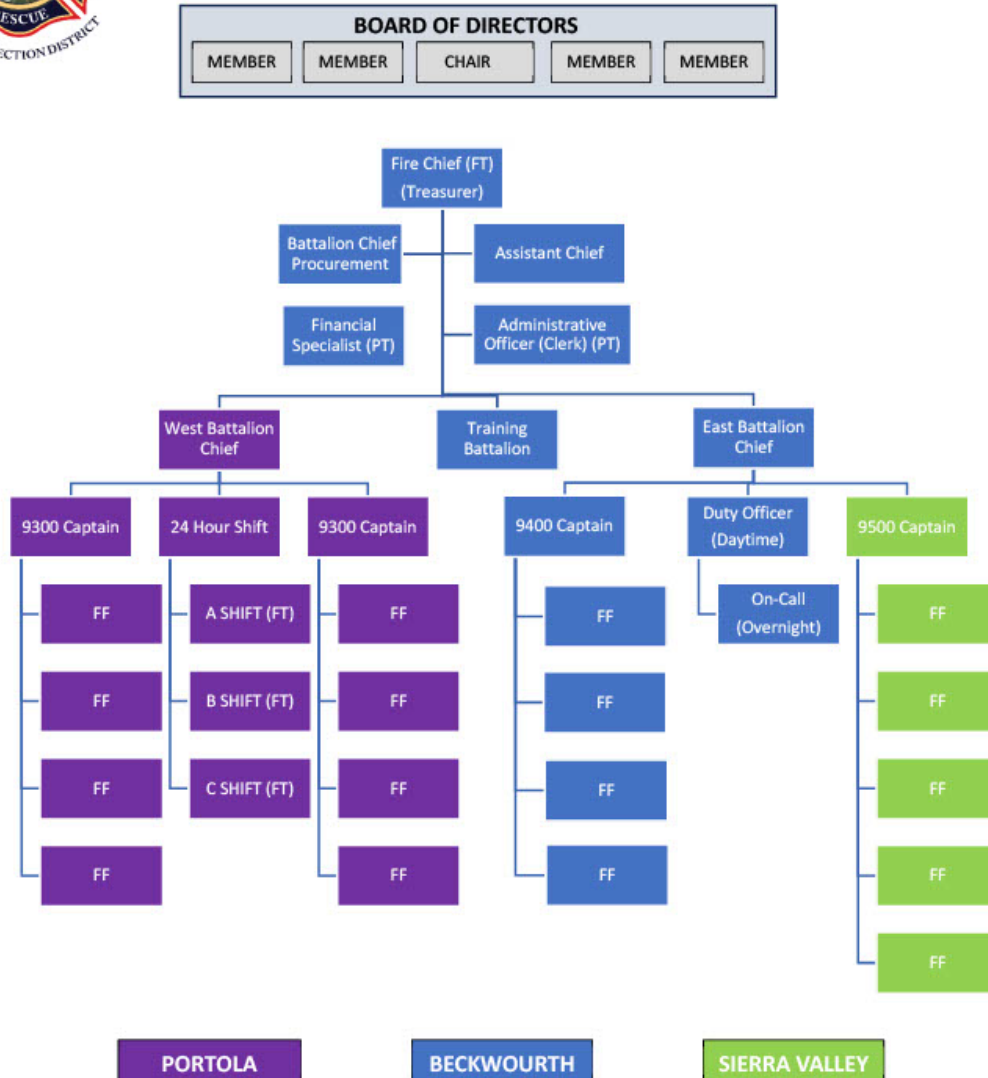
After an exhaustive search and interview process, the Board hired an experienced Fire Chief to lead the District. Chief Jack Rosevear has almost 30 years’ experience in the Fire Service and Law Enforcement, bringing an inclusive management style and community focus to this full time position. The Chief 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.

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



## 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**

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

**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

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

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, BPPFD has embarked on a clear course for excellence. The men and women of BPPFD 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 BPPFD'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, BPPFD 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. BPPFD will continue on the path of Beckwourth and Sierra Valley Fire to recruit new personnel. As a new generation of BPPFD 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, BPPFD 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.

### **BPPFD BUDGETING**

The formation of the Beckwourth Peak Fire Protection District (BPPFD) 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, BPPFD 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, BPPFD is pursuing a robust agenda to improve service and station staffing to meet constituent expectations.

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

## 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 policies, the BPPFD Board and Staff will review and tailor these policies 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 where 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.

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

## 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

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

**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.

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

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
<b>Total Projected Property Taxes</b>					
Secured Taxes:	\$ 240,804			<b>City of Portola TRA Commitment:</b>	\$ 63,000
Unsecured Taxes:	\$ 8,989			<b>Other Property Taxes:</b>	\$ 4,500
Supplemental Taxes:	\$ 8,526			<b>Total Property Taxes:</b>	\$ 258,318
	\$ 258,318			<b>Total Tax Revenues:</b>	\$ 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



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

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

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

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.

**BECKWOURTH PEAK FIRE PROTECTION DISTRICT  
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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 <sup>1</sup>
Transfer From Capital Reserves -	\$ 40,000 <sup>2</sup>

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.

PROPOSED ACCOUNT STRUCTURE

**Beckwourth Peak Fire Protection District  
FY24/25 General Fund Budget**

<b>40000 - INCOME</b>			<b>2024/2025</b>
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	\$	<u>308,054</u>	
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	\$	<u>9,239</u>	
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	\$	<u>5,233</u>	
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	\$	<u>20,000</u>	
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	\$	<u>20,000</u>	\$ 20,000
40450 - Donations	\$	-	
40460 - MVA Fire Recovery	\$	-	

PROPOSED ACCOUNT STRUCTURE

40470 - Misc. Income	\$ -
40480 - Training Classes	\$ -
40490 - Investment Income (Projected on 2.5% on reserves)	\$ 10,000
40400 Other Income Total	<u>\$ 30,000</u>
40500 - Strike Team Reimbursements	\$ 150,000
40600 - Transfer from Operational Reserves (1st year augment)	\$ 127,485
40700 - Transfer from Capital Reserves	\$ 40,000
<b>40000 Income Total</b>	<u><u>\$ 1,021,031</u></u>
<b>50000 - OPERATING EXPENSES</b>	
<b>51000 - Personnel</b>	
<b>51100 - Wages</b>	
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
<b>5100 Wages Total</b>	<u>\$ 491,769</u>
<b>51001 - Strike Team Wages</b>	\$ -
<b>51200 - Compensation Expense</b>	
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	\$ -
<b>51200 Compensation Other Total</b>	<u>\$ 97,817</u>
<b>51300 - Other Employee Expense</b>	
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
51350 - Clothing Wildland	\$ 2,000
51360 - Personnel Equipment/Shelters	\$ 1,000
<b>51300 Other Employee Expense Total</b>	<u>\$ 21,400</u>

PROPOSED ACCOUNT STRUCTURE

<b>51000 Personnel Total</b>			<b>\$ 610,986</b>
<b>52000 Services and Supplies</b>			
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	\$ 2,000		
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		\$ 2,000	
<b>52000 Services and Supplies Total</b>			<b>\$ 221,445</b>
<b>53000 Administration</b>			
53200 - Reconciliation		\$ 800	
53300 - Tax Administration		\$ 3,500	
53400 - Property Tax		\$ 7,000	
53500 - Utilities			
53510 - Electrical	\$ -		
53420 - Water	\$ -		
53530 - Propane	\$ -		
53500 Utilities Total	\$ 40,000	\$ 40,000	
<b>53000 Administration Total</b>			<b>\$ 51,300</b>
<b>54000 Building/Equipment</b>			
54100 - Maintenance			
54110 - Building	\$ 7,500		
54120 - Equipment	\$ 8,800		
54130 - Grounds	\$ 6,000		
54100 Maintenance Total	\$ 22,300	\$ 22,300	
54200 - Vehicle			
54210 - Vehicle Maintenance	\$ 40,000		

PROPOSED ACCOUNT STRUCTURE

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

**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	
<b>Total BFD</b>			<b>\$ 508,371</b>	<b>\$ 87,607</b>
Sierra Valley Fire	SV reserve transfer	5/6/2024	\$ 140,585	
Sierra Valley Fire	Hallelujah Junction			\$ 11,997
<b>Total SVF</b>			<b>\$ 140,585</b>	<b>\$ 11,997</b>
GMCSO	GM Buy-in	4/17/2024	\$ 75,000	
City of Portola	PG&E Rebate	6/12/2024		\$ 17,950
<b>Total Formation Funding</b>			<b>\$ 723,956</b>	<b>\$ 117,554</b>



<b>DISTRICT FORMATION EQUITY ASSETS</b>	Starting	Transfers		Current
Total Formation Equity Funds	\$ 723,956			
<b>PROPPSED RESERVE ALLOCATIONS</b>				
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		FY 24/25 Revenues			FY 25/26 Revenues			FY 26/27 Revenues		
Annual Escalation	2%	0%			2%			2%		
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	Total	10%	60%	30%	10%	60%	30%	10%	60%	30%
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	\$ 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	\$ 9,728	\$ 58,366	\$ 29,183
Total	\$ 447,950	\$ 212,670	\$ 106,335	\$ 106,335	\$ 274,145	\$ 137,073	\$ 139,814	\$ 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

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)

*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

	2023-2024		2024-2025				2025-2026				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
<b>OPERATING FUNDS</b>														
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
<b>RESERVES</b>														
Reserve Additions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## BPPFD ANNUAL ACCOUNTING CALENDAR

S	M	T	W	T	F	S
<b>July 2024 Financial Month</b>						
30-Jun						
						13-Jul
14-Jul						
						27-Jul

<b>August 2024 Financial Month</b>						
28-Jul						
						10-Aug
11-Aug						
						24-Aug

<b>September 2024 Financial Month</b>						
25-Aug						
						7-Sep
8-Sep						
						21-Sep

<b>October 2024 Financial Month</b>						
22-Sep						
						5-Oct
6-Oct						
						19-Oct

<b>November 2024 Financial Month</b>						
20-Oct						
						2-Nov
3-Nov						
						16-Nov

<b>December 2024 Financial Month</b>						
17-Nov						
						30-Nov
1-Dec						
						14-Dec

15-Dec						
						28-Dec

REPORTING MONTH:	BFPD MONTHLY PROFIT AND LOSS SUMMARY					
	Current Month	Monthly Budget	YTD	YTD Budget	Annual Budget	Over/Under
40000 Income						
40100 Property Tax	\$ -		\$ -	\$ -	\$ -	\$ -
40200 Parcel Tax	\$ -		\$ -	\$ -	\$ -	\$ -
40300 Other Tax Revenue	\$ -		\$ -	\$ -	\$ -	\$ -
40400 Other Income	\$ -		\$ -	\$ -	\$ -	\$ -
40500 Strike Team Reimbursements	\$ -		\$ -	\$ -	\$ -	\$ -
40000 Total Income	\$ -		\$ -	\$ -	\$ -	\$ -
50000 Expenses						
51000 Personnel						
51100 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51001 Strike Team Wages(Reimbursable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51200 Compensation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51300 Other Employee Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51000 Personel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52000 Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53000 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54000 Building and Equipment						
54100 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54200 Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55000 Strike Team Expenses (Reimbursable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56000 Debt Service (Lease/Purchase)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56000 Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



REPORTING MONTH:	BFPD MONTHLY PROFIT AND LOSS SUMMARY					
	Current Month	Monthly Budget	YTD	YTD Budget	Annual Budget	Over/Under
40000 Income						
40100 Property Tax	\$ 3,482	\$ 26,877	\$ 3,482	\$ 188,140	\$ 322,526	\$ (319,044)
40200 Parcel Tax	\$ -	\$ 26,584	\$ -	\$ 186,086	\$ 319,005	\$ (319,005)
40300 Other Tax Revenue	\$ -	\$ 2,668	\$ -	\$ 18,675	\$ 32,015	\$ (32,015)
40400 Other Income	\$ 21	\$ 3,017	\$ 21	\$ 21,117	\$ 36,200	\$ (36,179)
40500 Strike Team Reimbursements	\$ -	\$ 12,500	\$ -	\$ 87,500	\$ 150,000	\$ (150,000)
40000 Total Income	\$ 3,503	\$ 85,602	\$ 3,503	\$ 599,218	\$ 1,027,231	\$ (1,023,728)
50000 Expenses						
51000 Personnel						
51100 Wages	\$ 17,015	\$ 40,981	\$ 17,015	\$ 286,865	\$ 491,769	\$ (474,754)
51001 Strike Team Wages(Reimbursable)	\$ 42,716	\$ -	\$ 42,716	\$ -		\$ 42,716
51200 Compensation Expense	\$ 7,657	\$ 8,151	\$ 27,780	\$ 57,060	\$ 97,817	\$ (90,160)
51300 Other Employee Expense	\$ (2,576)	\$ 1,784	\$ 2,604	\$ 12,487	\$ 21,406	\$ (23,982)
51000 Personnel Total	\$ 64,811	\$ 50,916	\$ 90,116	\$ 356,412	\$ 601,992	\$ (546,180)
52000 Services and Supplies	\$ 5,409	\$ 18,204	\$ 63,910	\$ 127,426	\$ 218,444	\$ (213,036)
53000 Administration	\$ 2,725	\$ 4,275	\$ 20,037	\$ 29,925	\$ 51,300	\$ (48,575)
54000 Building and Equipment						
54100 Maintenance	\$ (13)	\$ 1,858	\$ 850	\$ 13,008	\$ 22,300	\$ (22,313)
54200 Vehicles	\$ 7,449	\$ 5,417	\$ 8,946	\$ 37,917	\$ 65,000	\$ (57,551)
55000 Strike Team Expenses (Reimbursable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56000 Debt Service (Lease/Purchase)	\$ 83	\$ 100	\$ 83	\$ 700	\$ 1,200	\$ (1,117)
56000 Capital Outlays	\$ -	\$ 4,167	# \$ -	# \$ 29,167	# \$ 50,000	# \$ (50,000)
Total Expense	\$ 80,464	\$ 84,936	\$ 183,942	# \$ 594,555	# \$ 1,019,238	# \$ (938,774)

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:** September 4, 2024

**Originator:** Rich McLaughlin, Chair

**Purpose:** Review a three year audit proposal by Robert Johnson Auditors

**Desired Action by the Board:**

**Supporting Documents Included: Yes – Robert Johnson Audit Proposal**

\*\*\*\*\*

1. **Description:** Robert Johnson Auditors, Beckwourth Fire's long time auditors, presented Peak with an unsolicited proposal for three years of annual audits. Annual cost of these audits as presented is significant. The District of course has a number of options to include:
  - a. Accepting the proposal and contracting for proposed services
  - b. Soliciting bids from other audit agencies for alternatives
  - c. Negotiating for lower rates
  - d. Electing to go to a two year audit cycle and asking for a new bid.
  - e. Other?
2. **Reason for Recommended Board Action:** No specific action is recommended.
3. **Anticipated Impacts to the District (negative and/or positive):** Faced with an aggressive budget over the next three years, the Board needs to carefully consider significant spending increases. Rober Johnson Auditors bid \$11,000 for the BFD close out audit. The proposed audit prices are significantly higher.
4. **Impacts to the Customer:** Every dollar spent on administrative services means less dollars spent on operations and requires careful consideration.
5. **Recommendation (s):** Discuss Options



Robert W. Johnson  
*an accountancy corporation*

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpigroup@gmail.com | 916.723.2555  
www.bob-johnson-cpa.com

August 26, 2024

Board of Directors  
Beckwourth Peak Fire Protection District  
180 Main Street  
Beckwourth, CA 96129

Attention: Rich McLaughlin, Board President

Dear Board of Directors and Chief Rosevear:

Thank you for the opportunity to submit a proposal for Beckwourth Peak Fire Protection District's upcoming audits for fiscal years ended June 30, 2025, June 30, 2026, and June 30, 2027.

For your convenience, this proposal is divided into the following sections:

**Statement of Experience**

The Firm, which is based in the Greater Sacramento area, currently audits many special districts in Northern California.

The firm was founded in 1981 by Robert W. Johnson.

In 1988, Robert was joined by his daughter, Mary Cummins, CPA. Mary became a partner in 1993. Mary is the current managing partner of the Firm.

In 2009, Jan Nakashoji joined the Firm. Jan has years of experience in accounting and auditing.

In 2020, Maggie Cummins (daughter of Mary) joined the firm. Maggie graduated with a degree in economics from Creighton University with honors.

In 2024, Johann Kress joined the Firm. Johann graduated with a degree in accounting from Sonoma State University and is a CPA candidate.

**Audit Cost**

To perform the District's audits:

Year ended June 30, 2025	\$ 18,000
Year ended June 30, 2026	\$ 18,450
Year ended June 30, 2027	\$ 18,900

Letter to Board of Directors & Chief Rosevear  
Beckwourth Peak Fire Protection District – Audit Proposal  
Page 2  
August 26, 2024

*Please note:* As a result of the consolidation of the newly formed fire district, it is possible that we may need to spend additional time assisting the District with transition accounting. If significant additional time is necessary, we will discuss it with you in advance and discuss whether a staff hourly rate will apply.

**Additional Services**

Preparation of the State Controller’s Financial Transactions Report:

Year ended June 30, 2025	\$ 550
Year ended June 30, 2026	\$ 575
Year ended June 30, 2027	\$ 600

Also enclosed, please find the results of our Firm’s most recent peer review, which show our Firm received a peer review rating of pass.

Thank you for the opportunity to submit this audit proposal. Please let us know the Board’s wishes. If all is in order, please sign the attached copy of this letter and return it to us. We hope to work with you, as we think highly of your organization and management.

Sincerely,

*Mary Cummins*

Mary Cummins, CPA  
Managing Partner

\*\*\*

**Approval**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**PRICE PAIGE & COMPANY**  
Accountancy Corporation

The Place to Be

## Report on the Firm's System of Quality Control

August 25, 2022

To the Partners of Robert W. Johnson, An Accountancy Corporation  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Robert W. Johnson, An Accountancy Corporation (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Robert W. Johnson, An Accountancy Corporation in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robert W. Johnson, An Accountancy Corporation has received a peer review rating of *pass*.

*Price Paige & Company*

Price Paige & Company

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This brief is being provided to inform the Board, staff and public of the details of an 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:** September 4, 2024

**Originator:** Jack Rosevear, Fire Chief

**Purpose:** Insurance Broker/Consultant Request

**Desired Action by the Board:** Approve Invoice for Insurance Representation

**Supporting Documents Included:** Yes

\*\*\*\*\*

1. **Description:**

Christian Mello is an insurance broker for George Petersen Insurance Company in Auburn, Ca. Christian has extensive experience with Fire District liability, vehicle coverage, cyber coverage, workers compensation. I have worked closely with Christian on many insurance matters, obtaining guidance and clarification of complicated policy issues. He is active with El Dorado County and other fire districts, with coverage issues, often saving the Districts funds. We are faced with increasing complication with new and existing insurance policies. We also have a situation developing with the Eastern Plumas Rural FPD regarding their existing policy and three-year contract. There is a possibility that we may be liable for the remaining portion of the insurance policy costs but have not heard a decision yet. Our current GSRMA is estimated to increase an additional \$40,000 with the inclusion of the Eastern Plumas stations and vehicles. We must make efforts to reduce inventory and insurance costs.

2. **Reason for Recommended Board Action :**

The District needs expert advise and consultation regarding current and future insurance issues, including complicated legal language, restrictions, deductibles, valuation of buildings, issues with workers compensation policy and more. I recently was made aware that GSRMA has a “true-up” of our liability policy, based on salary amounts. As wages go up, especially with OES deployments, we receive an additional invoice based on the increase in salaries paid. We fortunately were just told by our GSRMA representative that OES preposition is thankfully not counted in a true-up audit. Our OES salary schedule includes workers compensation reimbursement, to pay for the workers compensation policy true-up. Insurance coverage will continue to be a central focus and is currently a crisis for fire districts and municipalities all over the State. Expert guidance and advice regarding our insurance matters, including the way we set values for our apparatus and stations, is imperative. Christian’s brokerage fee includes a year of consultation, guidance, interaction/representation with our insurance carrier and that of the Eastern Plumas District, regardless of time spent. He currently represents fire districts for GSRMA policies. I am concerned that we might lose a significant portion of the Eastern carry-over funds to pay for the remainder of the three-

year contract policy. Being prepared and pro-active is very important related to insurance policies and coverage details.

3. **Anticipated Impacts to the District (negative and/or positive):**

If we overpay for insurance or not have correct coverages, there will be negative budget impacts. As we move forward as a new district, it is important that we are organized with our coverages and either not overpaying or under covered. The lack of knowledge of true-up of the liability coverage based on salaries will potentially have a negative budget impact next year. As we move forward with the merger of the Eastern Plumas Rural District, there will be additional insurance costs and coverage we will need guidance with.

4. **Impacts to the Customer:**

No impact to the public except negative budget impacts may affect future service levels.

5. **Recommendation (s):**

Approve the invoice- retain Christian Mello and George Petersen insurance to represent the District for insurance issues for 2024-2025. The \$3,405.10 brokerage fee is based on 5% of our current \$68,102 policy. The fee is fixed rate with no additional charges for time spent representing the District with issues.



231 Cherry Ave  
Auburn, CA 95603  
www.gpins.com  
License # 0603247

**DATE** 8/21/2024  
**ACCOUNT #** BECKFIR-01  
**POLICY #**  
**COMPANY**

Chief Rosevear  
Beckwourth Peak Fire Protection District  
180 Main street  
Beckwourth CA 96129

**PRODUCER** Christian Mello  
**ACCOUNT REPRESENTATIVE** Megan Minck

**NAME OF INSURED** Beckwourth Peak Fire Protection District  
**POLICY NUMBER**  
**POLICY PERIOD** -

ITEM #	EFFECTIVE DATE	TYPE	DESCRIPTION	AMOUNT
1	8/21/2024	Fee	Consulting Fee	\$3,405.10

**INVOICE BALANCE:** \$3,405.10

**BALANCE DUE ON:** Upon receipt

To pay your bill online visit [gpins.epaypolicy.com](https://gpins.epaypolicy.com)

Please make check payable to:  
George Petersen Insurance Agency  
231 Cherry Ave  
Auburn, CA 95603

Thank you!



This brief is being provided to inform the Board, staff and public of the details of an 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:** September 4, 2024

**Originator:** Jack Rosevear, Fire Chief

**Purpose:** Approval To Sell Surplus Fire Apparatus

**Desired Action by the Board:** Approve Request to Sell Surplus Fire Apparatus

**Supporting Documents Included:** No

\*\*\*\*\*

1. **Description:**

The District has apparatus not being used and should be sold. The District is in need of a newer model water tender (easily driven and train on) which has the ability to be under OES reimbursement for out of county and preposition deployment. We have three trucks formerly with the Eastern Plumas Rural FD and one from Beckwourth Peak FPD.

1991 Pierce Type 1 Fire Engine VIN 000582

1979 International Water Tender VIN 11313

1998 International Water Tender VIN 08449

2000 F450 Rescue Truck Ford VIN 95694

2. **Reason for Recommended Board Action :**

The purpose of this action is to authorize staff to sell capital equipment, not important to the operations of the District. The proceeds obtained from the sale of these vehicles would be placed in the equipment reserve fund. Staff would research the market for a suitable water tender and return to the Board for an authorization to purchase. We will continue to evaluate capital equipment, including stations and apparatus to make sure we do not accumulate too much which has little or no operational use.

3. **Anticipated Impacts to the District (negative and/or positive):**

There are no negative impacts to the budget or the District's operations. Three units are surplus from Eastern Plumas Rural FD and one water tender from the Beckwourth Station, which is rarely used. Raising funds for the purchase of a District owned water tender is in the best operational and financial interests of the District.

4. **Impacts to the Customer:**

No impact to the public with improved service if we can acquire a District owned water tender.

5. **Recommendation (s):**

Authorize staff to sell (1) Type 1 engine, (1) rescue truck and (2) water tenders at the best possible price.

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:** September 4, 2024

**Originator:** Jack Rosevear, Fire Chief

**Purpose:** Continuation of Rental/Lease Agreement- Grizzly Station (BPPFD Station 4)

**Desired Action by the Board:** Terminate Rental/Agreement

**Supporting Documents Included:** No

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1. **Description:**

The USFS has rented space at the Grizzly Station for many years. The USFS staffs the station year-round with a wildland fire engine and battalion chief. The crew and battalion chief occupy a truck bay and two offices. Rent is \$450 monthly. I have calculated average monthly utility costs of the District at \$617 per month. The USFS has not paid the rent for approximately twenty months. The District continues to fund the USFS without compensation. The District continues to pay the utility bills.

The USFS now proposes converting to a ten-year lease agreement with the District. Chief Osburn was told directly by Plumas Forest management that the reason for non-payment of rent was the Beckwourth Fire District refused to sign the USFS annual operations agreement, which specifies that if called to a fire in USFS jurisdiction, there will be no reimbursement to the District for the first twelve hours of work. The USFS, at past incidents, released District crews prior to the 12<sup>th</sup> hour, repeated the next day and the day after. Local fire districts, in Plumas and other counties have rejected this denial of compensation, even though districts must pay their employees without reimbursement. In El Dorado County, the USFS resolved the problem, and all Districts signed the agreement, which is the same as Plumas County. The El Dorado Forest added one simple line that allows the incident commander to reimburse a district if they arrive at scene and take action. Reimbursement payments to districts come from the forest's budget, which seems to be a primary consideration with the Plumas FS.

I was told by USFS management that the lack of rent payment is not the result of refusal to sign the operating agreement. Back rent will be paid in October 2024, when their budget year ends. The Plumas FS requests a ten-year lease to continue to house their crew and battalion chief.

At the August 7<sup>th</sup> board meeting, Directors L. Smith and C. Curtis were appointed to participate with me in a meeting with USFS Management, to discuss back rent and a future lease agreement. On August 13, 2024, we met with Chief Don Fregulia, Fire Management Officer for the Plumas National Forest. There were no other Forest Service Managers in attendance. We learned his perspective of the agreement, background and current relationship. No reasonable explanation was given about why so many months have passed without the agreed monthly rent being paid. It is my understanding that the USFS cannot pay us because we did not sign the Forest Operations Agreement. I have been told both that this

is the reason, and it is not the reason. The Operations Agreement is apparently the mechanism by which the USFS can pay us. It was agreed by the County Fire Chiefs Association that the agreement would not be signed until a resolution was made regarding no pay for up to 12 hours on mutual aid requests into the Forest. We had been previously paid by the USFS in the past and we did not receive any notification from USFS management that rent payment would not or could not be made. Chief Osburn was told as late as Spring 2024 that back payments would be made soon. It was not until the District transitioned to Peak that there was proposal for a new 10 year agreement and that the back rent would be paid in October 2024.

2. **Reason for Recommended Board Action :**

The sub-committee believes the current rent agreement and future lease proposal is not in the best interest of the District, considering approximately 20 months have passed without rent and the District continues to pay utilities and other expenses, averaging \$617 per month in addition to \$2,000 for snow removal each year. The use of the station can be more productive if we have full access. We would like to explore the possibility of a sleeper program at the station, in addition to the use of a bay for apparatus repairs. We have several committed staff members who reside in the area of the station. Chief Fregulia told the sub-committee that a separation would be “amicable” and they have other locations to house their engine and battalion chief. We do not believe that USFS will accept a lease agreement for a reasonable market rate for the station lease (\$3,000-\$3,500 plus utilities). A potential lease agreement could not be crafted, reviewed and brought back to the Board for several months, if not until 2025. USFS procurement staff have put the lease draft on hold in July.

3. **Anticipated Impacts to the District (negative and/or positive):**

No negative impacts to the budget, considering the District has been paying expenses on the station, which would be the District’s responsibility anyway, without the USFS being there. To continue in this fashion, with a rental agreement not being honored, would result in negative budget impact, especially with the onset of winter.

4. **Impacts to the Customer:**

Negative budget impacts affect our ability to manage the District efficiently. There are no off-setting benefits to the District having USFS personnel and equipment at our station. USFS personnel do not respond to emergency incidents unless it is a fire and directly threatening their jurisdiction, which includes State Responsibility Area. They will not automatically respond, less they overhear radio traffic of a fire near the forest. Otherwise, it must be requested with a specific reason of fire threat to the Forest. They will not respond to medical emergencies.

5. **Recommendation (s):**

Terminate the rental agreement with USFS Plumas and allow adequate time for them to find a replacement location. Prepare the station for the possibility of a firefighter sleeper program.



This brief is being provided to inform the Board, staff and public of the details of an 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:** September 4, 2024

**Originator:** Jack Rosevear, Fire Chief

**Purpose:** Approval To Donate Surplus Breathing Apparatus

**Desired Action by the Board:** Approve Request to Donate Surplus Breathing Apparatus

**Supporting Documents Included:** Yes

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1. **Description:**

The District has surplus breathing apparatus left over at the Portola Stations, from the Portola Fire Department or Eastern Plumas Rural FD. The breathing apparatus is old, but functional and not the same make or model which the District currently uses. There are 15 air packs and a number of spare bottles. The approximate value is \$600-800 per breathing apparatus. Spare air bottles are approximately \$100-\$200 each.

2. **Reason for Recommended Board Action :**

The purpose of this action is to authorize staff to donate capital equipment, not important to the operations of the District. Staff would like to donate the breathing apparatus to the Cascade Fire Equipment Company, who will use the breathing apparatus as loaners and for departments who cannot afford compliant breathing apparatus. Attached is a letter from Cascade Fire Equipment Company, outlining the use of the donated breathing apparatus and a guarantee that the equipment will not be used for profit. The donation process is a well-established program to assist less fortunate fire departments.

3. **Anticipated Impacts to the District (negative and/or positive):**

There are no negative impacts to the budget or the District's operations. The breathing apparatus is surplus property we inherited in the acquisition of the Portola stations. We do not use the Drager brand of breathing apparatus.

4. **Impacts to the Customer:**

No impact to the public.

5. **Recommendation (s):**

Authorize staff to donate the breathing apparatus to the good will program managed by the Cascade Fire Equipment Company.



**CASCADE FIRE EQUIPMENT COMPANY**

P.O. BOX 4248 – MEDFORD, OREGON – (541) 779-0394 SALES@CASCADEFIRE.COM

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8/15/2024

To: Beckwourth Peak Fire Protection District  
Attn: Fire Chief Jack Rosevear

Dear Mr. Rosevear,

I am writing to you on behalf of Cascade Fire Equipment, where our ongoing mission is to support and enhance the capabilities of fire departments across the country. It has come to our attention that Beckwourth Peak Fire Protection District is considering the donation of used Draeger Self-Contained Breathing Apparatus (SCBA) units. I would like to express our sincere interest in being the recipient of this generous donation.

Our plan for these SCBAs is solely centered on the betterment and support of our firefighting community. We intend to utilize these units in a two-fold manner. Firstly, they will serve as loaners for departments in need during periods when their equipment is undergoing repairs. This will help to ensure that no department faces a reduction in operational capacity due to equipment downtime. Secondly, we aim to donate these SCBAs to financially constrained departments that lack the resources to acquire new equipment, and to college fire science programs, thereby fostering the development of future firefighters.

I want to assure you with the utmost sincerity that none of these SCBAs will be sold and no profits will be made. Our objective is purely philanthropic and community-focused. These units will be instrumental in providing continuous, uncompromised service to the communities we serve and in educating the next generation of firefighters.

The impact of your donation cannot be overstated. It will not only benefit the immediate recipients but will positively effect others in the firefighting community, enhancing safety and operational effectiveness. Such an act of generosity epitomizes the spirit of communal support and solidarity that is the cornerstone of our profession.

We deeply appreciate the Fire District Board's consideration of this donation. Your support would play a pivotal role in our efforts to maintain high safety standards and support under-resourced departments. We are committed to ensuring that these SCBAs are used responsibly and effectively, honoring the trust and generosity of Beckwourth Peak Fire Protection District.

Thank you for your consideration and for your continued service to our community. Please feel free to contact me at 800-654-7049 should you require any further information or have any questions.

Sincerely,

Jeff Lloyd, Vice President Cascade Fire Equipment

**BACKGROUND:**

January 23, 2024 – Annexation Committee met with Plumas LAFCo and Eastern Plumas Rural FPD (EPRFPD) to open discussion about the annexation of EPRFPD into Beckwourth Peak FPD/BPFPD.

January 29, 2024 – Annexation Committee met with EPRFPD representatives to discuss a path forward and immediate steps to accomplish to bring a similar resolution of both districts for review and approval by the respective district board of directors.

April 15, 2024 – Rep from Annexation Committee and President of EPRFPD board visited with county department heads to ensure there is knowledge of the potential annexation and to gain their input on next steps and tasks to complete.

May 2, 2024 – A complete inventory of all Eastern Pluma Rural FPD stations and equipment was conducted by Beckwourth FPD.

May 28, 2024 – Plumas LAFCo Executive Officer provided edits to the drafted resolution of annexation

June 13, 2024 – Beckwourth Peak FPD legal counsel provided review and edits to the resolution

July 3, 2024 – Beckwourth Peak FPD held a Public Hearing and then unanimously approved Resolution of Annexation of Eastern Plumas Rural FPD number 2024.05.

July 12, 2024 – Eastern Plumas Rural FPD board of directors held a Public Hearing followed by a unanimous approval of Resolution of Annexation to Beckwourth Peak FPD, Resolution number 2024-01.

July 29, 2024 – A filing packet to the Plumas County Tax Collector was obtained to begin the process of transferring all EPRFPD financial assets to Beckwourth Peak FPD. As part of the packet, there is a requirement for EPRFPD to approve a resolution of “Intent to Withdrawal” to the Plumas County Tax Collector.

August 23, 2024 – Received Tax Sharing analysis and recommendations from PlanWest Partners.

September 3, 2024 – Delivery of EPRFPD resolution to County Tax Collector/Treasurer to initiate full transfer of EPRFPD monies to BPFPD.

October 21, 2024 – Plumas LAFCo Public Hearing regarding annexation and approval. Once LAFCo approves, the board of EPRFPD is dissolved.



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**EXECUTIVE SUMMARY:**

Chief and Cary attended the August 19, 2024, EPRFPD board meeting and requested immediate transfer of EPRFPD bulk of monies to BPFDP as supported by the adopted resolution of annexation. The EPRFPD board was a bit resistant to this request even though the resolution is specific to the immediate transfer of monies and that BPFDP upon adoption of the resolution becomes the sole financial manager of EPRFPD funds, liabilities and assets.

It was discussed that BPFDP submit an invoice for the requested amount to EPRFPD so that the County Treasurer has the detail needed to issue a warrant. Additionally, the EPRFPD board stated that the transfer of bills and invoices to BPFDP would occur on Oct. 1, 2024. BPFDP will need the bulk of EPRFPD monies to take on the transfer of bill and invoice payments.

Chief Rosevear and our administrative staff will create an invoice based on services rendered by BPFDP and for expenses incurred by BPFDP on behalf of EPRFPD.

Tax Exchange

PlanWest Partners has provided a Tax Sharing Report and recommendations for the BPFDP board to present to the County Administrative Officer for consideration by the Board of Supervisors. The analysis uncovered that of the 10 TRA's in the EPRFPD service area, only five receive any sort of tax sharing from the county. Based on this finding, we will request both a basis and incremental increase for the parcels within the five unaccounted for TRA's. We will request a transfer of all other tax exchange benefits that are currently in place for Eastern Plumas Rural FPD.

A handout of the Tax Exchange document and analysis will be provided at the board meeting.

Executive Officer of Plumas LAFCo will spearhead the Tax Exchange agreement with the county CAO and Board of Supervisors.

Next Steps

**Annexation Task List**

<b>Task</b>	<b>Owner</b>	<b>Status</b>
Compile LAFCo Application Documents	Both	Complete
Meet with County Administrator to provide update and introduce Tax Exchange proposal	BPFDP	In Process
Submit Package to LAFCo	Eastern Plumas	Complete
LAFCo to amend BPFDP SOI	LAFCo	Oct. 21 meeting

LAFCo to consider approving the application for annexation	LAFCo	Oct 21 meeting
EPRFPD to hold meeting to approve resolution to Plumas County Tax Collector and Auditor for “Intent to Withdraw” financial assets and support from the county		Complete. Resolution approved. Will meet with County Treasurer on 9/3
Negotiate Tax Sharing w/County	Beckwourth Peak/LAFCo	Prior to Oct. 21 LAFCo meeting
Tax Exchange Agreement Considered by board of Sups.	County/BoS	Sept./Oct.
File with BOE	LAFCo	11/1/24
Annexation Complete		December 31, 2024

**RECOMMENDATIONS:**

None at this time.

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**FISCAL IMPACT:**

BPFDP has incurred expenses related to repair and maintenance of BPFDP vehicles and facilities and is in the process to invoice EPRFPD for these expenses.

Long term, a thorough financial review of the annexation fiscal impacts to BPFDP needs to be done and understood as it relates to post annexation.