

BIG BEAR FIRE AUTHORITY

2024-2025 Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
Revenue									
Property Tax Revenues	13,845,658	0	0	0	0	0	0	0	13,845,659
Service Charges	130,110	3,825,737	297,500	0	0	0	0	0	4,253,347
Mutual Aid Reimbursement	0	0	0	0	822,780	0	0	0	822,780
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	486,395	0	0	0	0	486,395
Use of Money and Property	73,329	0	9,600	0	0	0	0	0	82,929
Other Revenue	0	11,700	0	0	0	0	0	0	11,700
Grant Revenue	0	0	0	0	0	0	35,066	0	35,066
Total Revenue	14,049,096	3,837,438	997,100	486,395	822,780	0	35,066	0	20,227,875
Expenses									
Salaries and Benefits	9,193,566	3,209,748	745,544	405,316	615,008	0	0	0	14,169,182
Retiree Benefits	1,142,597	10,609	0	0	0	0	0	0	1,153,206
Professional Services	432,741	650,834	0	32,113	0	0	0	0	1,115,688
Insurance	742,581	250,842	0	0	0	0	0	0	993,423
Maintenance and Equipment	493,173	56,419	5,000	30,000	0	0	0	0	584,592
Supplies	144,800	167,640	0	37,429	4,704	0	0	0	354,572
Utilities	229,200	0	9,900	0	0	0	0	0	239,100
Other Expenditures	295,757	12,400	0	26,000	38,512	0	0	0	372,669
Debt Service - Apparatus	0	0	0	0	0	432,746	0	0	432,746
Debt Service - Pension	0	0	0	0	0	166,641	0	0	166,641
Grant Related Expenditures	0	0	0	0	0	0	35,066	0	35,066
Transfer to Capital Fund	0	0	0	0	0	0	0	378,975	378,975
Total Expenses	12,674,414	4,358,492	760,444	530,857	658,224	599,387	35,066	378,975	19,995,858
Excess Revenue Over Expenses	1,374,682	(521,054)	236,657	(44,463)	164,556	(599,387)	0	(378,975)	232,017

Projected Fund Balance at 6/30/24 4,153,145
 Projected Fund Balance at 6/30/25 4,385,162



REVENUE CATEGORY DETAILS
2024-2025

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Property Taxes	CSD Fire Parcel Tax	2,372,620						2,372,620
	CSD Fire Ad Valorum Property Tax	3,604,003						3,604,003
	FPD Ad Valorum Taxes	6,390,364						6,390,364
	FPD Suppl Roll Prtx Current Year	97,201						97,201
	FPD Unitary Tax	161,032						161,032
	FPD Prior Year Taxes	90,406						90,406
	FPD Suppl Roll Prtx Prior Year	90,869						90,869
	FPD RDA Residual Balance RR09	757,933						757,933
	FPD RDA Residual Balance RR10	57,479						57,479
	FPD RDA Sharing Agreement RR09	196,285						196,285
FPD RDA Sharing Agreement RR10	27,465						27,465	
	Total	13,845,658	-	-	-	-	-	13,845,658

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Current Service Charges	Workers Comp Reimb	128,677						128,677
	Public Training	1,432						1,432
	Ambulance Charges for Service		7,581,535					7,581,535
	Ambulance Contractual Allowance		(3,254,499)					(3,254,499)
	Ambulance Membership Write-Off		(501,298)					(501,298)
	Air Amb - Patient Transport Fees				297,500			297,500
	Total	130,110	3,825,737	297,500	-	-	-	4,253,347

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Mutual Aid	Mutual Aid Response Reimbursement					822,780		822,780
	Total	-	-	-	-	822,780	-	822,780

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Personnel Reimbursement	Air Amb - Clinical Crew - Paramedic Reimbursement			552,000				552,000
	Air Amb - Clinical Crew - Flight Nurse Reimbursement			138,000				138,000
	Total	-	-	690,000	-	-	-	690,000

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Citations/Cost Recovery	Fire Hazard Abatement Citations				412,883			412,883
	Mandated Inspections Reporting SB1205				0			-
	Wildfire Mitigation Disclosure AB 38				26,988			26,988
	Inspections Reports and Misc				18,365			18,365
	Licenses and Permits				958			958
	Plan Review				27,202			27,202
	Total	-	-	-	486,395	-	-	486,395

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<i>Use of Money and Property</i>	Gain on Investment	5,000						5,000
	Rent Income - Bear Mtn	3,750						3,750
	Rent Income - Baldwin Lake	39,051						39,051
	Rent/Options - Cell Tower	25,528						25,528
	Amb Air - Facility Lease			9,600				9,600
	Total	73,329	-	9,600	-	-	-	82,929

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<i>Other Revenue</i>	Ambulance Membership Program		21,000					21,000
	Ambulance Membership Write-Off		(9,300)					(9,300)
	Total	-	11,700	-	-	-	-	11,700

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<i>Grant Revenue</i>	Grant Revenue						35,066	35,066
	Total	-	-	-	-	-	35,066	35,066

**EXPENSE CATEGORY DETAILS
2024-2025**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<i>Salaries and Benefits</i>	Salaries	4,222,216	1,495,230	352,425	274,908	174,755		6,519,535
	Overtime	1,237,340	560,333	108,130	1,341	431,463		2,338,607
	Paramedic Pay	309,843	15,788					325,632
	Uniform Allowance	36,000						36,000
	Medical Insurance	756,296	262,979	129,748	31,264			1,180,287
	Dental Insurance	49,080	11,835	7,823	3,954			72,692
	Vision Insurance	5,839	2,223	794	380			9,235
	Life Insurance	5,322	3,157	1,751	390			10,620
	Disability Insurance	13,216	13,550	3,929	963			31,657
	HRA	175,508	96,242	20,750	12,500			305,000
	Other Retirement Expense	31,500						31,500
	SBCERA Expense - Retirement	2,202,276	679,588	114,341	75,120			3,071,325
	Medicare ER	82,083	25,697	5,185	4,174	8,790		125,929
	SUI Insurance	5,913	2,809	668	322			9,713
	Direct Benefits Cafeteria	61,134	40,317					101,451
	Total	9,193,566	3,209,748	745,544	405,316	615,008	-	14,169,182

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<i>Retiree Benefits</i>	Retiree Medical Insurance	332,600	10,609					343,209
	PERS Unfunded Liability	809,997						809,997
	Total	1,142,597	10,609	-	-	-	-	1,153,206

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Professional Services	Contractual Services							
	California Medical Maintenance		83,500					83,500
	Nancy K Bohl Inc. Employee Counseling /Testing	9,000						9,000
	Complete Billing Services		115,000					115,000
	Forced Abatements/Citation Processing				32,113			32,113
	Confire	81,945	245,834					327,779
	Emergency Repairs	40,000						40,000
	Professional Services							
	Legal	85,000						85,000
	Audit	27,690						27,690
	DTA's services for CFD	20,000						20,000
	TRAN Cost of Issuance	50,000						50,000
	ICEMA contract	12,000	12,000					24,000
	LAFCo Apportionment/CalPERS GASB68 (CSD)	3,600						3,600
	ICEMA Medical Control	2,500	4,500					7,000
	Property Tax Budget Forecasting	10,000						10,000
	Other							
General Support Services - CSD	31,200						31,200	
Property Tax Collection Charges	48,806						48,806	
PP-GEMT IGT			190,000				190,000	
Recruitment	11,000						11,000	
	Total	432,741	650,834		32,113			1,115,688

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Insurance	Workers Compensation Insurance	500,013	190,481					690,494
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	31,406	10,469					41,874
	Liability Insurance	199,568	49,892					249,461
	Crime & Other Insurance	6,594						6,594
	Total	742,581	250,842		-			993,423

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Maintenance & Equipment	Fleet Maintenance	151,500	48,333					199,833
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	80,000		5,000				85,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	8,085		30,000			116,958
		Total	493,173	56,419	5,000	30,000		

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Supplies	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	55,840		5,000	4,704		140,143
	General Household	17,200						17,200
	Medical Supplies		111,500					111,500
	Office Supplies	10,000			2,000			12,000
	Postage	4,500	300		30,429			35,229
	Printing	4,400						4,400
	Total	144,800	167,640		37,429	4,704		354,572

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Utilities	Data Telephone Lines	71,100						71,100
	Utilities - Electric	74,700		6,900				81,600
	Utilities - Gas	64,100		1,700				65,800
	Utilities - Water	19,300		1,300				20,600
	Total	229,200	-	9,900	-			239,100

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Expenditures	Advertising	8,000			25,000			33,000
	Community Promotion	5,000						5,000
	Education & Training	66,267						66,267
	Employee Appreciation	3,000						3,000
	Interest Expense	50,000						50,000
	Other Expenditures	2,500	3,000		1,000			6,500
	Memberships and Dues	6,000						6,000
	Rents and Leases	56,600						56,600
	Travel	31,800				38,512		70,312
	Board & Admin Meetings	5,300						5,300
	Board Stipends and Expenses	17,356						17,356
	Bank Fees	4,934	9,400					14,334
	Reimburse CSD- Street Lighting	39,000						39,000
		Total	295,757	12,400		26,000	38,512	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Apparatus	Type 1 Engine Loan Principal (PNC)	116,106						116,106
	Type 1 Engine Loan Interest (PNC)	3,531						3,531
	Brush Engine/Ladder Truck -Loan Principal (B of A)	152,919						152,919
	Brush Engine/Ladder Truck -Loan Interest (B of A)	23,112						23,112
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	117,519						117,519
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	19,559						19,559
	Total	432,746	-	-	-			432,746

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Pension	Side Fund Loan CSD (Principal)	60,522						60,522
	Side Fund Loan CSD (Interest)	1,135						1,135
	SBCERA County Pool Payment - Principal	38,330						38,330
	SBCERA County Pool Payment - Interest	66,654						66,654
	Total	166,641	-	-	-	-	-	166,641

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Funds	Grant Expenditures						35,066	35,066
	<i>Capital Expenditures:</i>							
	Ambulance Chassis + Buildout (Roll to 24-25)	179,500						179,500
	282 Roof (Roll to 24-25)	150,000						150,000
	Gurney	10,000						10,000
	282 Exterior Paint	9,925						9,925
	282 Asphalt Patching	15,800						15,800
	283 Exterior/Interior Bay Paint	9,750						9,750
	Snow Blower	4,000						4,000
	<i>Total</i>	378,975						378,975
		Total	378,975	-	-	-	-	35,066

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
OPERATIONS							
Operations Revenue							
Property Taxes							
CSD Fire Parcel Tax	2,204,900	2,203,394	2,291,501	1,393,508	2,291,501	0%	2,372,620
CSD Fire Ad Valorum Property Tax	2,975,263	3,352,048	3,417,124	2,187,073	3,417,124	0%	3,604,003
FPD Ad Valorum Taxes	5,091,887	5,572,251	6,076,426	3,188,497	6,076,426	0%	6,390,364
FPD Suppl Roll Prtx Current Year	142,145	119,627	64,117	38,137	64,117	0%	97,201
FPD Unitary Tax	161,180	176,365	161,032	118,687	161,032	0%	161,032
FPD Prior Year Taxes	10,388	74,941	33,508	313,173	313,173	835%	90,406
FPD Suppl Roll Prtx Prior Year	49,466	132,899	61,712	99,598	99,598	61%	90,869
FPD RDA Residual Balance RR09	474,839	495,691	628,083	386,466	628,083	0%	757,933
FPD RDA Residual Balance RR10	82,159	94,972	25,302	73,253	73,253	190%	57,479
FPD RDA Sharing Agreement RR09	184,618	181,429	165,810	132,141	165,810	0%	196,285
FPD RDA Sharing Agreement RR10	36,257	42,989	14,910	26,578	26,578	78%	27,463
Total Property Tax Revenue	11,413,101	12,446,605	12,939,524	7,957,111	13,316,694	3%	13,845,658
Current Services Charges							
Workers Comp Reimb	50,329	36,911	58,164	128,259	165,000	184%	128,677
Inspections Reports and Misc	122,105	11,201	0	2,065	3,098	0%	0
Licenses and Permits	2,533	4,632	0	276	414	0%	0
Public Training	0	1,820	2,200	1,105	1,658	-25%	1,432
Plan Review	26,942	25,894	0	0	0	0%	0
Total Current Service Charges	201,909	80,458	60,364	131,705	170,169	182%	130,110
Use of Money and Property							
Gain on Sale of Assets	50,867	102,050	0	0	0	0%	0
Gain on Investment	811	772	5,000	513	1,000	-80%	5,000
Rent Income - Bear Mtn	0	15,000	3,750	0	3,750	0%	3,750
Rent Income - Baldwin Lake	37,359	38,196	39,051	22,281	39,051	0%	39,051
Rent/Options - Cell Tower	23,476	25,407	24,905	22,262	24,905	0%	25,528
Transfer in - General Fund	400,000	0	0	0	0	0%	0
Total Use of Money and Property	512,513	181,425	72,706	45,056	68,706	-6%	73,329
Total Operations Revenue	12,127,523	12,708,488	13,072,593	8,133,872	13,555,569	4%	14,049,096

Operations Expenditures

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Salaries							
Salaries	3,814,011	4,243,274	3,964,820	2,713,015	4,069,523	3%	4,222,216
Total Salaries	3,814,011	4,243,274	3,964,820	2,713,015	4,069,523	3%	4,222,216
Overtime & Other Pay							
Overtime	1,301,907	1,347,455	942,761	1,072,783	1,509,175	60%	1,237,340
Paramedic Pay	273,275	277,236	282,600	181,936	272,904	-3%	309,843
Uniform Allowance	36,000	36,000	36,000	36,000	36,000	0%	36,000
Total Overtime & Other Pay	1,611,182	1,660,691	1,261,361	1,290,719	1,818,079	44%	1,583,183
Benefits							
Medical Insurance	680,164	771,704	760,990	506,836	745,254	-2%	756,296
Dental Insurance	41,234	62,187	59,439	32,059	42,745	-28%	49,080
Vision Insurance	9,403	8,773	9,127	4,407	6,611	-28%	5,839
Life Insurance	5,423	5,211	5,868	3,405	5,108	-13%	5,322
Disability Insurance	10,358	19,412	14,052	13,865	20,798	48%	13,216
HRA	284,248	176,209	192,236	(2,653)	192,236	0%	175,508
Other Retirement Expense	28,736	26,974	30,500	18,977	30,500	0%	31,500
SBCERA Expense - Retirement	2,087,004	2,091,300	2,242,053	1,427,894	2,141,841	-4%	2,202,276
Medicare ER	80,410	87,529	77,963	54,841	85,370	10%	82,083
SUI Insurance	9,906	9,412	7,636	7,031	10,547	38%	5,913
Direct Benefits Cafeteria	19,890	80,647	50,732	52,718	60,000	18%	61,134
Total Benefits Employer Paid	3,256,777	3,339,358	3,450,595	2,119,380	3,341,009	-3%	3,388,166
Total Salaries and Benefits	8,681,970	9,243,323	8,676,776	6,123,114	9,228,610	6%	9,193,566
Retiree Benefits							
Retiree Medical Insurance	314,966	314,450	331,300	215,228	322,842	-3%	332,600
PERS Unfunded Liability	616,998	684,766	459,300	306,197	459,296	0%	809,997
Total Retiree Benefits	931,964	999,216	790,600	521,425	782,138	-1%	1,142,597
Professional Services							
Contractual Services	184,009	187,769	169,000	60,204	160,306	-5%	130,945
Professional Services	58,177	74,400	104,580	40,008	85,012	-19%	125,790
Professional Services - Legal	80,234	62,917	85,000	96,207	114,311	34%	85,000
Recruitment	12,572	11,047	10,900	3,987	5,981	-45%	11,000
General Support Services - CSD	31,200	31,200	31,200	0	31,200	0%	31,200
Property Tax Collect Charges	53,619	63,152	44,467	9,161	44,467	0%	48,806

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Professional Services	419,811	430,485	445,147	209,567	441,276	-1%	432,741
Insurance							
Workers Compensation Insurance	447,115	517,830	605,730	444,401	666,602	10%	500,013
Workers Comp Tail Claims	(26,903)	3,079	5,000	395	593	-88%	5,000
Insurance Property	27,759	23,031	32,392	20,372	30,558	-6%	31,406
Insurance Liability	121,157	113,670	129,208	91,021	136,532	6%	199,568
Insurance Crime & Other	4,355	4,906	5,734	5,532	8,298	45%	6,594
Total Insurance	573,483	662,516	778,065	561,721	842,582	8%	742,581
Maintenance and Equipment							
Fleet Maintenance	156,964	136,495	151,500	149,960	199,940	32%	151,500
Equipment Rotation	48,743	30,582	76,600	225	76,600	0%	76,600
Machinery and Equipment	48,685	51,345	50,000	8,966	50,000	0%	50,000
Maint - Buildings and Grounds	55,782	110,299	80,000	52,683	79,025	-1%	80,000
Maintenance Equipment	40,810	55,035	45,000	19,561	49,342	10%	45,000
Communications - Radio	7,620	15,841	11,200	17,235	17,235	54%	11,200
Software/Other Peripheral	80,024	103,281	78,873	21,834	72,751	-8%	78,873
Total Maintenance and Equipment	438,629	502,878	493,173	270,464	544,892	10%	493,173
Supplies							
Clothing and Personal Equipment	37,576	32,834	34,100	18,729	28,094	-18%	34,100
Fuel	69,060	78,642	74,600	47,152	70,728	-5%	74,600
General Household	17,483	16,758	17,200	7,422	16,133	-6%	17,200
Office Supplies	10,395	14,765	10,000	7,133	10,700	7%	10,000
Postage	3,873	4,862	3,300	2,895	4,343	32%	4,500
Printing	1,275	2,760	1,600	2,908	4,362	173%	4,400
Total Supplies	139,662	150,621	140,800	86,239	134,359	-5%	144,800
Utilities							
Data Telephone Lines	70,115	75,233	69,000	37,649	69,000	0%	71,100
Utilities - Electric	59,569	76,427	72,500	43,272	72,500	0%	74,700
Utilities - Gas	36,546	66,977	62,200	31,614	62,200	0%	64,100
Utilities - Water	20,409	21,726	18,500	12,457	18,500	0%	19,300
Total Utilities	186,638	240,363	222,200	124,992	222,200	0%	229,200
Other Expenditures							
CSD Facility & Land Use Agreement	2,500	0	0	0	0	0%	0

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Advertising	8,204	29,965	8,000	3,115	8,000	0%	8,000
Community Promotion	698	4,599	5,000	2,216	3,324	-34%	5,000
Education & Training	65,539	40,496	104,955	22,074	63,111	-40%	66,267
Employee Appreciation	3,042	2,207	3,000	250	2,570	-14%	3,000
Interest Expense	16,953	21,495	70,000	0	41,875	100%	50,000
Other Expenditures	1,998	1,700	2,500	(683)	2,500	0%	2,500
Memberships and Dues	5,876	3,554	6,000	5,220	7,830	31%	6,000
Rents and Leases	49,883	52,847	52,800	36,621	54,932	4%	56,600
Travel	16,640	22,555	31,800	5,805	13,708	-57%	31,800
Board & Admin Meetings	1,399	7,132	5,700	3,381	5,072	-11%	5,300
Board Stipends and Expenses	10,400	11,418	14,925	16,850	25,275	69%	17,356
Bank Fees	16,820	11,887	16,100	3,133	4,700	-71%	4,934
Reimburse CSD- Street Lighting	21,496	33,985	38,600	26,004	39,006	1%	39,000
Reimburse GEMT Overpayment	488,801	0	0	0	0	100%	0
Total Other Expenditures	710,250	243,840	359,380	123,986	271,901	-24%	295,757
Total Operating Expenditures	12,082,408	12,473,242	11,906,142	8,021,508	12,467,956	0	12,674,414
Excess Revenue over Expenses - Operations	45,116	235,246	1,166,452	112,364	1,087,613		1,374,682

AMBULANCE

Ambulance Revenue							
Current Services Charges							
Ambulance Charges for Services	5,895,158	7,015,322	7,658,988	4,813,673	7,220,510	-6%	7,581,535
Contractual Allowance	(3,473,537)	(3,865,871)	(3,539,037)	(2,119,417)	(3,179,126)	-10%	(3,254,499)
Bad Debt	(486,674)	(729,906)	(571,000)	(324,465)	(486,698)	-15%	(501,298)
Write-Offs	(13,280)	0	0	0	0	0%	0
Ground Emergency Medical Transport	0	923,347	115,000	39,603	39,603	-66%	0
Total Current Service Charges	1,921,667	3,342,892	3,663,951	2,409,394	3,594,290	-2%	3,825,737
Other Revenue							
Ambulance Membership Program	21,450	19,345	20,000	13,965	20,948	5%	21,000
Ambulance Membership Write-Off	(5,595)	(11,967)	(15,100)	(6,152)	(9,228)	-39%	(9,300)
Total Other Revenue	15,855	7,378	4,900	7,813	11,720	139%	11,700

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Ambulance Revenue	1,937,522	3,350,270	3,668,851	2,417,207	3,606,009	65%	3,837,437

Ambulance Expenditures

Salaries

Salaries	1,075,404	1,224,540	1,332,960	825,552	1,288,328	-3%	1,495,230
Total Salaries	1,075,404	1,224,540	1,332,960	825,552	1,288,328	-3%	1,495,230

Overtime & Other Pay

Overtime	694,973	798,967	590,668	533,611	700,417	19%	560,333
Paramedic Pay	14,425	14,321	14,400	9,485	14,228	-1%	15,788
Total Overtime & Other Pay	709,398	813,288	605,068	543,096	714,644	18%	576,121

Benefits

Medical Insurance	211,824	236,419	227,281	175,416	263,124	16%	262,979
Dental Insurance	36,024	13,554	16,482	7,514	11,271	-32%	11,835
Vision Insurance	3,294	3,333	2,881	2,250	3,375	17%	2,223
Life Insurance	2,704	2,957	2,844	1,883	2,825	-1%	3,157
Disability Insurance	8,310	11,481	7,065	8,770	13,155	86%	13,550
SBCERA Expense - Retirement	567,673	583,144	606,024	405,589	608,384	0%	679,588
HRA	7,250	6,646	87,014	4,833	87,014	0%	96,242
Medicare ER	20,622	26,643	21,311	18,181	27,272	28%	25,697
SUI Insurance	4,597	5,137	2,920	3,559	5,339	83%	2,809
Direct Benefits Cafeteria	34,086	31,918	30,934	22,094	33,141	7%	40,317
Total Benefits Employer Paid	896,385	921,232	1,004,756	650,089	1,054,898	5%	1,138,396

Total Salaries and Benefits	2,681,187	2,959,060	2,942,784	2,018,737	3,057,870	4%	3,209,748
------------------------------------	------------------	------------------	------------------	------------------	------------------	-----------	------------------

Retiree Benefits

Retiree Medical Insurance	9,158	9,624	9,682	6,833	10,250	6%	10,609
Total Retiree Benefits	9,158	9,624	9,682	6,833	10,250	6%	10,609

Professional Services

Contractual Services	485,573	583,973	621,846	449,960	674,940	9%	650,834
Total Professional Services	485,573	583,973	621,846	449,960	674,940	9%	650,834

Insurance

Workers Compensation Insurance	148,818	172,610	201,910	148,134	174,714	-13%	190,481
--------------------------------	---------	---------	---------	---------	---------	------	---------

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Insurance Property	7,148	7,677	10,797	6,791	10,187	-6%	10,469
Insurance Liability	40,386	37,890	43,069	30,341	45,512	6%	49,892
Total Insurance	196,351	218,177	255,777	185,266	230,412	-10%	250,842
Maintenance and Equipment							
Fleet Maintenance	48,559	63,971	42,200	17,093	25,640	-39%	48,333
Software/Other Peripheral	4,600	11,722	14,700	3,060	2,590	-82%	8,085
Total Maintenance and Equipment	53,158	75,693	56,900	20,153	28,230	-50%	56,419
Supplies							
Fuel	55,434	52,285	59,800	25,679	38,519	-36%	55,840
Medical Supplies	106,376	102,954	106,500	74,282	111,423	5%	111,500
Postage	0	210	300	200	300	0%	300
Total Supplies	161,809	155,449	166,600	100,161	150,242	-10%	167,640
Other Expenditures							
Other Expenditures	2,692	4,196	3,800	1,963	2,945	-23%	3,000
Bank Fees	3,246	6,900	5,400	6,223	9,335	73%	9,400
Total Other Expenditures	5,939	11,096	9,200	8,186	12,279	33%	12,400
Total Ambulance Expenditures	3,593,176	4,013,072	4,062,789	2,789,296	4,164,222	2%	4,358,492
Excess Revenue over Expenses - Ambulance	(1,655,655)	(662,802)	(393,938)	(372,089)	(558,213)		(521,054)
AIR OPERATIONS							
Air Operations Revenue							
Current Services Charges							
Air Amb - Clinical Crew - Paramedic Reimbursement	498,333	524,472	552,000	352,106	528,159	-4%	552,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	326,005	138,000	138,000	92,000	138,000	0%	138,000
Air Amb - Patient Transport Fees	445,000	315,350	460,000	173,400	260,100	-43%	297,500
Total Current Service Charges	1,269,338	977,822	1,150,000	617,506	926,259	-19%	987,495
Use of Money and Property							
Amb Air - Facility Lease	9,600	9,600	9,600	5,021	9,600	0%	9,600
Total Use of Money and Property	9,600	9,600	9,600	5,021	9,600	0%	9,600
Total Air Operations Revenue	1,278,938	987,422	1,159,600	622,527	935,859	-26%	997,095

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Air Operations Expenditures							
Salaries							
Salaries	378,876	275,446	339,538	187,305	300,958	-11%	352,425
Total Salaries	378,876	275,446	339,538	187,305	300,958	-11%	352,425
Overtime & Other Pay							
Overtime	146,050	103,467	193,000	69,987	104,981	-46%	108,130
Total Overtime & Other Pay	146,050	103,467	193,000	69,987	104,981	-46%	108,130
Benefits							
Medical Insurance	136,421	99,557	120,539	77,074	115,611	-4%	129,748
Dental Insurance	8,657	5,418	8,766	4,082	6,123	-30%	7,823
Vision Insurance	1,749	1,287	1,044	907	1,361	30%	794
Life Insurance	2,943	1,627	1,751	998	1,497	-15%	1,751
Disability Insurance	8,973	4,760	4,314	2,881	4,322	0%	3,929
SBCERA Expense - Retirement	149,068	102,619	114,224	66,380	99,570	-13%	114,341
HRA	750	687	20,750	500	20,750	0%	20,750
Medicare ER	9,847	7,723	4,993	5,493	5,886	18%	5,185
SUI Insurance	1,504	995	784	663	987	26%	668
Total Benefits	319,912	224,673	277,166	158,978	256,106	-8%	284,989
Total Salaries and Benefits	844,838	603,586	809,704	416,270	662,044	-18%	745,544
Maintenance and Equipment							
Maintenance Building and Grounds	4,174	6,845	5,000	0	5,000	0%	5,000
Total Maintenance and Equipment	4,174	6,845	5,000	0	5,000	0%	5,000
Utilities							
Utilities - Electric	9,576	8,072	6,400	4,545	6,818	7%	6,900
Utilities - Gas	1,221	1,791	1,700	1,121	1,682	-1%	1,700
Utilities - Water	1,208	1,549	1,500	846	1,269	-15%	1,300
Total Utilities	12,005	11,412	9,600	6,512	9,768	2%	9,900
Total Air Operations Expenditures	861,016	621,843	824,304	422,782	676,812	-18%	760,444
Excess Revenue over Expenses - Air Operations	417,922	365,579	335,296	199,745	259,047		236,651

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

FIRE PREVENTION

Fire Prevention Revenue							
Fire Hazard Abatement Citations	0	0	287,000	262,148	393,222	37%	412,883
Mandated Inspections Reporting SB1205	0	0	20,944	0	0	-100%	0
Wildfire Mitigation Disclosure AB 38	0	0	72,000	17,135	25,703	-64%	26,988
Inspections Reports and Misc	0	0	6,833	11,660	17,490	156%	18,365
Licenses and Permits	0	0	2,400	608	912	-62%	958
Plan Review	0	0	28,100	17,271	25,907	-8%	27,202
Total Fire Prevention Revenue	0	0	417,277	308,822	463,233	11%	486,395

Total Fire Prevention Revenue			417,277	308,822	463,233		486,395
--------------------------------------	--	--	----------------	----------------	----------------	--	----------------

Fire Prevention Expenditures

Salaries							
Salaries	0	0	268,338	156,679	235,019	-12%	274,908
Total Salaries	0	0	268,338	156,679	235,019	-12%	274,908

Overtime & Other Pay							
Overtime	0	0	5,000	868	1,302	-74%	1,341
Total Overtime & Other Pay	0	0	5,000	868	1,302	-74%	1,341

Benefits - Employer Paid							
Medical Insurance	0	0	27,449	25,815	38,723	41%	31,264
Dental Insurance	0	0	3,109	1,118	1,677	-46%	3,954
Vision Insurance	0	0	271	362	543	100%	380
Life Insurance	0	0	312	221	332	6%	390
Disability Insurance	0	0	770	448	672	-13%	963
SBCERA Expense - Retirement	0	0	48,923	63,290	94,935	94%	75,120
HRA	0	0	10,000	1,667	10,000	0%	12,500
Medicare ER	0	0	4,056	2,395	3,593	-11%	4,174
SUI Insurance	0	0	378	539	809	114%	322
Total Benefits	0	0	95,268	95,855	151,282	59%	129,067

Total Salaries and Benefits			368,606	253,402	387,603		405,316
------------------------------------	--	--	----------------	----------------	----------------	--	----------------

Professional Services

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Contractual Services			25,000	20,389	30,584	22%	32,113
Total Professional Services			25,000	20,389	30,584	22%	32,113
Maintenance and Equipment							
Software/Other Peripheral			12,000	30,896	30,896	157%	30,000
Total Maintenance and Equipment			12,000	30,896	30,896	157%	30,000
Supplies							
Fuel			5,000	0	0	-100%	5,000
Office Supplies			2,000	2,279	3,419	71%	2,000
Postage			15,000	19,695	29,543	97%	30,429
Total Supplies			22,000	21,974	32,961	50%	37,429
Advertising			25,000	39	25,000	0%	25,000
Other Expenditures			1,000	392	588	-41%	1,000
Total Other Expenditures			26,000	431	25,588	-2%	26,000
Total Fire Prevention Expenditures			453,606	327,092	507,631		530,857
Excess Revenue over Expenses - Fire Prevention			(36,329)	(18,270)	(44,398)		(44,463)

MUTUAL AID

Mutual Aid Revenue							
Intergovernmental							
Mutual Aid Response Reimbursement	1,862,051	1,413,019	1,020,207	625,354	1,301,457	28%	822,780
Total Intergovernmental Revenue	1,862,051	1,413,019	1,020,207	625,354	1,301,457	28%	822,780
Total Mutual Aid Revenue	1,862,051	1,413,019	1,020,207	625,354	1,301,457	28%	822,780
Mutual Aid Expenditures							
Salaries							
Salaries	313,942	182,740	216,688	95,346	162,421	-25%	174,755
Total Salaries	313,942	182,740	216,688	95,346	162,421	-25%	174,755
Overtime & Other Pay							
Overtime	810,165	482,337	534,992	318,257	449,875	-16%	431,463
Total Overtime & Other Pay	810,165	482,337	534,992	318,257	449,875	-16%	431,463

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Benefits - Employer Paid							
Medicare ER	19,501	11,867	10,899	9,375	8,878	-19%	8,790
Total Benefits Employer Paid	19,501	11,867	10,899	9,375	8,878	-19%	8,790
Total Salaries and Benefits	1,143,608	676,944	762,580	422,978	621,174	-19%	615,008
Supplies							
Fuel	9,917	4,512	5,832	3,041	9,502	63%	4,704
Total Supplies	9,917	4,512	5,832	3,041	9,502	63%	4,704
Other Expenditures							
Supplies/Travel	87,135	137,501	47,176	34,364	48,196	2%	38,512
Total Other Expenditures	87,135	137,501	47,176	34,364	48,196	2%	38,512
Total Mutual Aid Expenditures	1,240,660	818,957	815,587	460,383	678,872	-17%	658,224
Excess Revenue over Expenses - Mutual Aid	621,391	594,062	204,619	164,971	622,585		164,556

DEBT SERVICING/TRANSFERS

Debt Servicing							
Debt Service - Apparatus							
Ambulance Purchase-Loan Principal	21,299	0	0	0	0	0%	0
Ambulance Purchase-Loan Interest	692	0	0	0	0	0%	0
Type 1 Engine Loan Principal (PNC)	111,103	111,239	114,134	115,091	112,196	-2%	116,106
Type 1 Engine Loan Interest (PNC)	8,534	8,398	5,503	4,546	4,546	-17%	3,531
Brush Engine/Ladder Truck -Loan Principal (B of A)	0	147,632	150,252	150,253	150,523	0%	152,919
Brush Engine/Ladder Truck -Loan Interest (B of A)	0	28,400	25,780	25,780	25,780	0%	23,112
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	0	113,083	113,083	115,280	115,280	0%	117,519
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	0	23,996	23,996	21,799	23,996	0%	19,559
Total Debt Service - Apparatus	141,629	432,748	432,748	432,749	432,321	0%	432,746
Debt Service - Pension							
Side Fund Loan CSD (Principal)	109,293	113,429	117,723	58,315	117,723	0%	60,522
Side Fund Loan CSD (Interest)	14,021	9,884	5,591	3,342	5,591	0%	1,135
SBCERA County Pool Payment - Principal	0	32,405	35,243	23,495	35,243	0%	38,330

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
SBCERA County Pool Payment - Interest	0	72,579	69,741	46,494	69,741	0%	66,654
Total Debt Service - Pension	123,314	228,297	228,298	131,646	228,298	0%	166,641
Total Debt Service	264,943	661,045	661,045	564,395	660,619		599,387

Transfer Out - Grant Fund (Matching Expenses)	10,261	17,429		0	0	0%	0
Transfer Out - Capital Fund	720,572	131,776	325,000	57,020	137,520	-58%	378,975

GRANT FUND

BBL Chipping/Tree Contribution Revenue

Chipping Contribution - City of BBL	0	0	9,462			-100%	9,462
Tree Contribution - City of BBL	14,775	2,700	17,467	6,887	8,888	-49%	8,580
Total Revenue	14,775	2,700	26,929	6,887	8,888	-67%	18,042

BBL Chipping Contribution Expense

Contractual Services - Chip	0	0	9,462			-100%	9,462
Contractual Services - Tree	14,775	2,700	17,467	6,887	8,888	-49%	8,580
Total Expense	14,775	2,700	26,929	6,887	8,888	-67%	18,042

HSG Grant Revenue

Grant Revenue	0	17,081	14,923	0	14,111	-5%	17,024
Total Revenue	0	17,081	14,923	0	14,111	-5%	17,024

HSG Grant Expense

Radios	0	17,081	14,923	15,248	15,248	2%	17,024
Total Expense	0	17,081	14,923	15,248	15,248	2%	17,024

Total Grant Revenue	14,775	270,126	41,852	6,887	22,999		35,066
Total Grant Expense	14,775	270,126	41,852	22,135	24,136		35,066

CAPITAL

Capital Transfers In							
Transfer in from Operating Fund	720,572	131,776	325,000	0			

Capital Expenditures

Auto Pulse	17,512						
------------	--------	--	--	--	--	--	--

2024-2025 BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Ladder Truck Deposit	500,000						
Outift 20/21 Type 1 Structure Engine (Carryover)	203,060						
282 Rear Parking Lot Asphalt Capping/Sealing		0					
Garage Door Replacement		57,020					
Rope Rescue Equipment			10,000	0	10,000	0%	
Ambulance Chassis + Buildout (Roll to 24-25)		74,756	179,500	0	0	-100%	179,500
282 Roof (Roll to 24-25)		0	135,500	0	0	-100%	150,000
Gurney							10,000
282 Exterior Paint							9,925
282 Asphalt Patching							15,800
283 Exterior/Interior Bay Paint							9,750
Snow Blower							4,000
Total Capital Expenditures	720,572	131,776	325,000	0	10,000		378,975

TOTAL OPERATING FUND REVENUE	17,220,809	18,729,325	19,380,380	12,114,669	19,885,126	3%	20,227,875
TOTAL OPERATING FUND EXPENSES	18,787,811	19,007,490	19,090,326	12,607,591	19,190,247	1%	19,995,858
EXCESS REVENUE OVER EXPENSES	(1,567,001)	(278,164)	290,054	(492,921)	694,878		232,017

Big Bear Fire Authority Full-Time Equivalent by Classification

		2023-2024	2024-2025	
JOB CLASSIFICATIONS		FTE ACTUAL	FTE BUDGET	CHANGE
OPERATIONS				
BATTALION CHIEF		3	3	0
FIRE CAPTAIN		9	9	0
FIRE ENGINEER		9	9	0
FIRE FIGHTER		12	12	0
FLIGHT NURSE		1	1	0
FLIGHT PARAMEDIC		4	4	0
AMBULANCE OPERATOR		15	15	0
FIRE MECHANIC		1	1	0
FIRE PREVENTION				
FIRE INSPECTOR		1	1	0
FIRE PREVENTION ADMINISTRATIVE ASSISTANT		1	1	0
ADMINISTRATIVE SUPPORT STAFF				
BOARD SECRETARY		0.5	0.5	0
FACILITIES & SYSTEMS MANAGER		1	1	0
HUMAN RESOURCES COORDINATOR		1	1	0
ACCOUNTING TECHNICIAN		1	1	0
EXECUTIVE STAFF				
FIRE CHIEF		1	1	0
ASSISTANT FIRE CHIEF/FIRE MARSHALL		1	1	0
DIRECTOR OF BUSINESS SERVICES		1	1	0
TOTAL FTE		62.5	62.5	0
PAID CALL		Positions	Positions	Positions
PAID CALL DIVISION CHIEF		3	3	0
PAID CALL BATTALION CHIEF		3	3	0
PAID CALL CAPTAIN		3	3	0
PAID CALL EQUIPMENT OPERATOR		2	2	0
Total Paid Call Positions		11	11	0