

# BIG BEAR FIRE AUTHORITY

## 2022-2023 Amended Budget

	Operating Fund	Grant Fund	Total Budget
<i>Revenue</i>			
Property Tax Revenues	\$ 12,221,006		\$ 12,221,006
Service Charges	\$ 4,762,811		\$ 4,762,811
Intergovernmental Revenue	\$ 1,141,300		\$ 1,141,300
Developer Impact Fees - Transfer in from FPD	\$ -		\$ -
Use of Money and Property	\$ 194,344		\$ 194,344
Other Revenue	\$ 12,900	\$ 287,021	\$ 299,921
<b>Total Revenue</b>	<b>\$ 18,332,361</b>	<b>\$ 287,021</b>	<b>\$ 18,619,382</b>
<i>Expenses</i>			
Salaries and Benefits	\$ 13,051,422		\$ 13,051,422
Other Payroll Expenses	\$ 1,931,898		\$ 1,931,898
Supplies	\$ 329,124		\$ 329,124
Professional Services	\$ 899,550		\$ 899,550
Maintenance and Equipment	\$ 953,131		\$ 953,131
Utilities	\$ 193,000		\$ 193,000
Other Expenditures	\$ 583,833	\$ 311,794	\$ 895,627
<b>Total Expenses</b>	<b>\$ 17,941,959</b>	<b>\$ 311,794</b>	<b>\$ 18,253,753</b>
<b>Excess Operating Revenues over Expenses</b>	<b>\$ 390,402</b>	<b>\$ (24,773)</b>	<b>\$ 365,629</b>
<b>Less Capital Expenditures</b>	<b>\$ (219,500)</b>		<b>\$ (219,500)</b>
<b>Change to Fund Balance</b>	<b>\$ 170,902</b>		<b>\$ 146,129</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>OPERATIONS</b>							
<b>Operations Revenue</b>							
<b>Property Taxes</b>							
CSD Fire Parcel Tax	2,079,897	2,124,384	2,163,239	1,379,455	2,170,483	0.3%	2,230,171
CSD Fire Ad Valorum Property Tax	2,578,227	2,791,648	2,890,736	1,753,828	2,890,736	0%	3,184,702
FPD Ad Valorum Taxes	4,666,255	4,808,782	4,917,332	2,889,113	4,917,332	0%	5,627,738
FPD Suppl Roll Prtx Current Year	66,928	60,611	66,896	19,044	66,896	0%	64,812
FPD Unitary Tax	133,927	158,708	119,376	96,246	119,376	0%	158,568
FPD Prior Year Taxes	2,692	68,035	19,700	9,731	18,663	-5%	29,797
FPD Suppl Roll Prtx Prior Year	49,887	75,613	53,409	39,612	53,409	0%	59,636
FPD RDA Residual Balance RR09	1,127,251	507,448	635,061	343,732	666,286	5%	634,778
FPD RDA Residual Balance RR10	0	0	54,142	58,884	58,884	9%	32,018
FPD RDA Sharing Agreement RR09	147,493	188,870	140,737	97,058	252,729	80%	183,193
FPD RDA Sharing Agreement RR10	32,758	0	21,285	18,326	18,326	-14%	15,593
<b>Total Property Tax Revenue</b>	<b>10,885,315</b>	<b>10,784,099</b>	<b>11,081,913</b>	<b>6,705,028</b>	<b>11,233,120</b>	<b>1%</b>	<b>12,221,006</b>
<b>Current Services Charges</b>							
Workers Comp Reimb	134,973	78,683	114,800	17,649	64,874	-43%	114,800
Inspections Reports and Misc	71,715	51,631	8,600	166,405	170,000	1877%	96,584
Licenses and Permits	2,704	1,780	1,100	965	1,448	32%	1,500
Public Training	1,170	0	1,300	0	0	-100%	1,300
Plan Review	17,794	22,785	17,500	15,956	23,934	37%	24,000
<b>Total Current Service Charges</b>	<b>228,356</b>	<b>154,879</b>	<b>143,300</b>	<b>200,975</b>	<b>260,255</b>	<b>82%</b>	<b>238,184</b>
<b>Use of Money and Property</b>							
Interest on Bank Deposits	2,082	625	1,000	0	0	-100%	0
Gain on Sale of Assets	0	0	0	0	0	0%	113,500
Gain on Investment	89,866	16,969	70,000	741	1,000	-99%	5,000
Rent Income - Bear Mtn	3,750	0	3,750	0	3,750	0%	3,750
Rent Income - Baldwin Lake	21,411	36,270	37,359	24,720	37,359	0%	38,196
Rent/Options - Cell Tower	23,029	21,486	23,705	15,651	23,700	0%	24,298
Transfer in - General Fund	67,641	0	400,000	400,000	400,000	0%	0
<b>Total Use of Money and Property</b>	<b>207,779</b>	<b>75,350</b>	<b>535,814</b>	<b>441,112</b>	<b>465,809</b>	<b>-13%</b>	<b>184,744</b>
<b>Total Operations Revenue</b>	<b>11,321,450</b>	<b>11,014,328</b>	<b>11,761,028</b>	<b>7,347,115</b>	<b>11,959,184</b>	<b>6%</b>	<b>12,643,934</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Operations Expenditures</b>							
<b>Salaries</b>							
Salaries	3,500,993	3,396,759	3,427,670	2,479,926	3,719,889	9%	3,876,736
Salary Adj to Funded Amt - Grants	(36,858)	(24,675)	(21,279)	0	0	-100%	0
<b>Total Salaries</b>	<b>3,464,135</b>	<b>3,372,084</b>	<b>3,406,391</b>	<b>2,479,926</b>	<b>3,719,889</b>	<b>9%</b>	<b>3,876,736</b>
<b>Overtime &amp; Other Pay</b>							
Overtime	1,184,145	1,089,899	780,616	866,921	1,100,381	41%	880,305
Paramedic Pay	283,709	278,987	264,600	177,436	266,155	1%	273,600
Uniform Allowance	23,400	21,000	37,680	36,000	36,000	-4%	37,200
<b>Total Overtime &amp; Other Pay</b>	<b>1,491,254</b>	<b>1,389,886</b>	<b>1,082,896</b>	<b>1,080,357</b>	<b>1,402,535</b>	<b>30%</b>	<b>1,191,105</b>
<b>Benefits</b>							
Medical Insurance	599,276	635,038	685,564	503,433	728,027	6%	781,237
Dental Insurance	57,965	58,203	57,054	31,912	47,868	-16%	41,219
Vision Insurance	9,044	10,694	9,647	8,932	10,398	8%	9,797
Life Insurance	6,233	6,415	6,235	3,670	5,505	-12%	12,114
Disability Insurance	20,210	18,754	21,828	8,745	13,118	-40%	21,145
HRA	176,157	149,064	209,911	3,810	209,911	0%	197,207
Other Retirement Expense	18,142	19,234	18,900	28,661	28,661	52%	29,600
SBCERA Expense - Retirement	1,754,964	1,744,025	1,977,655	1,352,470	2,028,705	3%	2,123,030
Medicare ER	74,335	73,775	63,516	52,243	78,365	23%	72,384
SUI Insurance	18,409	21,106	11,214	9,648	14,472	29%	8,904
Direct Benefits Cafeteria	53,594	57,452	63,542	21,491	47,237	-26%	47,881
<b>Total Benefits Employer Paid</b>	<b>2,788,329</b>	<b>2,793,760</b>	<b>3,125,065</b>	<b>2,025,015</b>	<b>3,212,265</b>	<b>3%</b>	<b>3,344,519</b>
<b>Other Payroll Expense</b>							
155 Trust OPEB Expense	84,518	5,032	0	0	0	0%	0
Retiree Medical Insurance	303,138	314,350	353,100	213,273	319,910	-9%	329,600
PERS Unfunded Liability	509,619	575,707	598,974	411,561	598,974	0%	684,953
Side Fund Loan CSD (Principal)	101,466	105,306	109,296	54,139	109,296	0%	113,429
Side Fund Loan CSD (Interest)	21,848	18,008	14,021	7,518	14,021	0%	9,884
SBCERA County Pool Payment - Principal	25,189	57,190	29,795	0	29,795	0%	32,405
SBCERA County Pool Payment - Interest	79,795	152,777	75,189	0	75,189	0%	72,579
Workers Compensation Insurance	327,529	372,878	446,453	298,297	447,446	0%	505,929
Workers Comp Tail Claims	(23,380)	(165,257)	30,400	264	500	-98%	5,000
<b>Total Other Payroll Expense</b>	<b>1,429,721</b>	<b>1,435,991</b>	<b>1,657,228</b>	<b>985,052</b>	<b>1,595,130</b>	<b>-4%</b>	<b>1,753,779</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Total Salaries and Benefits</b>	<b>9,173,439</b>	<b>8,991,721</b>	<b>9,271,581</b>	<b>6,570,350</b>	<b>9,929,820</b>	<b>7%</b>	<b>10,166,138</b>
Basic Materials	52	0	0	0	0	0%	0
Clothing and Personal Equipment	32,009	40,919	36,500	25,396	38,094	4%	38,100
Fuel	44,267	49,138	47,955	39,711	59,567	24%	74,600
General Household	32,541	33,890	25,200	11,042	16,563	-34%	25,200
Office Supplies	11,673	8,503	15,000	5,424	10,636	-29%	15,000
Postage	4,551	3,608	3,200	2,251	3,377	6%	3,500
Printing	3,264	3,845	3,300	1,216	1,824	-45%	1,800
<b>Total Supplies</b>	<b>128,357</b>	<b>139,903</b>	<b>131,155</b>	<b>85,040</b>	<b>130,060</b>	<b>-1%</b>	<b>158,200</b>
<b>Professional Services</b>							
Contractual Services	200,432	179,928	182,376	77,772	191,658	5%	193,661
Professional Services	152,877	50,518	73,900	43,914	65,871	-11%	115,180
Professional Services - Legal	99,630	25,655	85,000	58,275	67,413	-21%	85,000
Recruitment	6,110	9,760	7,500	8,195	12,293	64%	12,300
General Support Services - CSD	31,200	31,200	31,200	0	31,200	0%	31,200
<b>Total Professional Services</b>	<b>490,249</b>	<b>297,061</b>	<b>379,976</b>	<b>188,156</b>	<b>368,434</b>	<b>-3%</b>	<b>437,341</b>
<b>Maintenance and Equipment</b>							
Fleet Maintenance	250,676	110,338	145,500	87,125	140,688	-3%	151,500
Equipment Rotation	87,868	74,331	64,300	8,853	55,000	-14%	76,600
Machinery and Equipment	37,185	25,189	37,000	25,629	38,444	4%	50,450
Ambulance Purchase-Loan Principal	19,980	20,629	20,629	21,299	20,629	0%	0
Ambulance Purchase-Loan Interest	2,012	1,363	692	692	692	0%	0
Type 1 Engine Loan Principal (PNC)	0	0	110,626	111,103	111,103	0%	112,196
Type 1 Engine Loan Interest (PNC)	0	0	8,923	8,534	8,534	-4%	7,441
Brush Engine/Ladder Truck -Loan Principal (B of A)	0	0	78,000	0	0	-100%	147,632
Brush Engine/Ladder Truck -Loan Interest (B of A)	0	0	6,000	0	0	-100%	28,400
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	0	0	0	0	0	0%	113,083
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	0	0	0	0	0	0%	23,996
Maint - Buildings and Grounds	57,572	65,894	55,800	31,417	47,126	-16%	76,700
Maintenance Equipment	31,216	40,005	35,000	22,862	34,293	-2%	45,000
Communications - Radio	11,004	10,177	11,200	0	11,200	0%	11,200
Software/Other Peripheral	74,854	60,999	74,873	23,913	55,870	-25%	82,473
<b>Total Maintenance and Equipment</b>	<b>572,366</b>	<b>408,925</b>	<b>648,544</b>	<b>341,427</b>	<b>523,577</b>	<b>-19%</b>	<b>926,671</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Utilities</b>							
Data Telephone Lines	74,961	73,901	74,600	43,674	65,511	-12%	67,500
Utilities - Electric	51,868	55,417	56,800	39,183	58,775	3%	60,600
Utilities - Gas	32,861	30,153	33,100	20,804	31,206	-6%	32,200
Utilities - Water	20,088	17,023	17,600	12,350	18,525	5%	19,300
<b>Total Utilities</b>	<b>179,778</b>	<b>176,494</b>	<b>182,100</b>	<b>116,011</b>	<b>174,017</b>	<b>-4%</b>	<b>179,600</b>
<b>Other Expenditures</b>							
CSD Facility & Land Use Agreement	2,500	2,500	2,500	2,500	2,500	0%	2,500
Advertising	8,047	8,712	8,000	4,940	7,410	-7%	33,000
Community Promotion	3,493	1,018	5,000	443	665	-87%	5,000
Public Information	1,603	0	4,500	0	4,500	0%	4,500
Education & Training	62,414	39,360	103,405	16,819	25,229	-76%	93,955
Employee Appreciation	2,396	3,568	3,000	584	2,570	-14%	3,000
Insurance Property	15,980	18,520	19,300	14,295	21,443	11%	23,031
Insurance Liability	128,669	126,765	161,543	80,771	121,157	-25%	115,955
Insurance Crime & Other	2,579	2,797	4,000	4,355	4,355	9%	4,600
Interest Expense	0	0	0	13,594	20,391	100%	21,300
Other Expenditures	376	27,259	2,500	1,466	2,199	-12%	7,500
Memberships and Dues	8,376	5,119	11,096	3,064	4,596	-59%	11,096
Rents and Leases	45,787	47,476	48,200	32,349	48,524	1%	50,000
Travel	7,420	3,395	31,800	5,527	13,291	-58%	31,800
Board & Admin Meetings	6,969	2,853	3,700	1,158	1,737	-53%	1,800
Board Stipends and Expenses	10,650	18,510	16,275	5,830	8,745	-46%	8,745
Bank Fees	13,234	17,071	22,200	11,468	17,202	-23%	17,200
Reimburse CSD- Street Lighting	37,860	30,686	30,200	30,764	46,146	53%	46,100
Property Tax Collect Charges	50,403	48,331	32,000	7,544	31,452	-2%	43,395
Reimburse GEMT Overpayment	428,633	253,647	0	1,964	254,000	100%	0
<b>Total Other Expenditures</b>	<b>837,389</b>	<b>657,587</b>	<b>509,219</b>	<b>239,435</b>	<b>638,109</b>	<b>25%</b>	<b>524,477</b>
<b>Total Operating Expenditures</b>	<b>11,381,579</b>	<b>10,671,691</b>	<b>11,122,574</b>	<b>7,540,419</b>	<b>11,764,016</b>	<b>6%</b>	<b>12,392,427</b>
<b>Excess Revenue over Expenses - Operations</b>	<b>(60,129)</b>	<b>342,637</b>	<b>638,454</b>	<b>(193,304)</b>	<b>195,168</b>		<b>251,507</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

### AMBULANCE

#### Ambulance Revenue

##### Current Services Charges

Ambulance Charges for Services	5,620,647	5,374,000	6,254,656	4,059,318	6,088,977	-3%	6,332,536
Contractual Allowance	(3,132,062)	(2,895,422)	(3,018,701)	(2,012,091)	(3,018,137)	0%	(3,172,409)
Bad Debt	(324,967)	(480,817)	(329,000)	(262,214)	(493,321)	50%	(503,200)
Write-Offs	(26,051)	(27,030)	(13,400)	(6,725)	(10,088)	-25%	(10,300)
Ground Emergency Medical Transport	25,286	0	400,000	0	0	-100%	768,000
<b>Total Current Service Charges</b>	<b>2,162,853</b>	<b>1,970,731</b>	<b>3,293,555</b>	<b>1,778,288</b>	<b>2,567,432</b>	<b>-22%</b>	<b>3,414,627</b>

##### Other Revenue

Ambulance Membership Program	38,760	28,425	33,600	14,155	21,233	-37%	21,300
Ambulance Membership Write-Off	(19,226)	(11,217)	(16,900)	(5,595)	(8,393)	-50%	(8,400)
<b>Total Other Revenue</b>	<b>19,534</b>	<b>17,208</b>	<b>16,700</b>	<b>8,560</b>	<b>12,840</b>	<b>-23%</b>	<b>12,900</b>

<b>Total Ambulance Revenue</b>	<b>2,182,387</b>	<b>1,987,939</b>	<b>3,310,255</b>	<b>1,786,848</b>	<b>2,580,272</b>	<b>18%</b>	<b>3,427,527</b>
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#### Ambulance Expenditures

##### Salaries

Salaries	1,464,058	1,240,087	1,327,442	710,559	1,065,839	-20%	1,363,586
<b>Total Salaries</b>	<b>1,464,058</b>	<b>1,240,087</b>	<b>1,327,442</b>	<b>710,559</b>	<b>1,065,839</b>	<b>-20%</b>	<b>1,363,586</b>

##### Overtime & Other Pay

Overtime	866,050	655,195	569,184	446,889	670,334	18%	536,267
Paramedic Pay	14,449	14,425	14,400	9,484	14,226	-1%	14,400
<b>Total Overtime &amp; Other Pay</b>	<b>880,499</b>	<b>669,620</b>	<b>583,584</b>	<b>456,373</b>	<b>684,560</b>	<b>17%</b>	<b>550,667</b>

##### Benefits

Medical Insurance	170,984	191,210	159,854	149,467	224,201	40%	211,434
Dental Insurance	21,039	18,750	20,329	25,599	38,399	89%	38,584
Vision Insurance	3,227	3,187	3,104	2,323	3,485	12%	3,225
Life Insurance	3,072	2,838	2,739	1,904	2,856	4%	5,803
Disability Insurance	5,613	4,979	4,809	5,398	8,097	68%	6,580
SBCERA Expense - Retirement	780,816	630,532	748,622	383,386	575,079	-23%	665,409
HRA	70,374	82,250	69,339	4,833	69,339	0%	92,043
Medicare ER	30,215	25,180	26,765	14,212	21,318	-20%	25,366
SUI Insurance	1,217	1,814	515	4,076	6,114	1088%	3,245
Direct Benefits Cafeteria	33,188	36,771	31,619	22,272	33,408	6%	35,788
<b>Total Benefits Employer Paid</b>	<b>1,119,745</b>	<b>997,511</b>	<b>1,067,694</b>	<b>613,470</b>	<b>982,294</b>	<b>-8%</b>	<b>1,087,475</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

### Other Payroll Expense

Retiree Medical Insurance	9,355	9,206	10,712	6,103	9,155	-15%	9,476
Workers Compensation Insurance	108,841	123,103	148,818	99,212	148,818	0%	168,643
<b>Total Other Payroll Expense</b>	<b>118,197</b>	<b>132,309</b>	<b>159,530</b>	<b>105,315</b>	<b>157,973</b>	<b>-1%</b>	<b>178,119</b>

<b>Total Salaries and Benefits</b>	<b>3,582,499</b>	<b>3,039,527</b>	<b>3,138,250</b>	<b>1,885,717</b>	<b>2,890,665</b>	<b>-8%</b>	<b>3,179,847</b>
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### Supplies

Fuel	42,039	35,523	35,880	36,553	54,830	53%	64,800
Medical Supplies	112,216	88,028	88,600	66,352	99,528	12%	99,600
Postage	2,198	1,122	3,000	0	0	-100%	0
Printing	732	383	1,000	0	0	-100%	0
<b>Total Supplies</b>	<b>157,185</b>	<b>125,056</b>	<b>128,480</b>	<b>102,905</b>	<b>154,358</b>	<b>20%</b>	<b>164,400</b>

### Professional Services

Contractual Services	318,002	348,169	420,764	220,893	389,340	-7%	462,210
<b>Total Professional Services</b>	<b>318,002</b>	<b>348,169</b>	<b>420,764</b>	<b>220,893</b>	<b>389,340</b>	<b>-7%</b>	<b>462,210</b>

### Maintenance and Equipment

Fleet Maintenance	43,143	36,067	35,000	10,585	15,878	-55%	15,900
Machinery & Equipment	9,207	0	0	0	0	0%	0
Maintenance Equipment	4,323	2,448	5,100	0	0	-100%	0
Software/Other Peripheral	4,010	11,990	5,560	3,445	5,168	-7%	5,560
<b>Total Maintenance and Equipment</b>	<b>60,683</b>	<b>50,505</b>	<b>45,660</b>	<b>14,030</b>	<b>21,045</b>	<b>-54%</b>	<b>21,460</b>

### Other Expenditures

Advertising	2,564	672	2,800	0	0	-100%	0
Insurance Property	5,327	6,173	8,100	4,765	7,148	-12%	7,677
Insurance Liability	42,889	42,255	55,000	26,924	40,386	-27%	38,652
Other Expenditures	7,688	2,123	2,100	1,133	1,700	-19%	1,700
Bank Fees	4,478	2,801	3,300	2,155	3,233	-2%	3,300
<b>Total Other Expenditures</b>	<b>62,947</b>	<b>54,024</b>	<b>71,300</b>	<b>34,977</b>	<b>52,466</b>	<b>-26%</b>	<b>51,329</b>

<b>Total Ambulance Expenditures</b>	<b>4,181,315</b>	<b>3,617,281</b>	<b>3,804,453</b>	<b>2,258,522</b>	<b>3,507,872</b>	<b>-8%</b>	<b>3,879,245</b>
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<b>Excess Revenue over Expenses - Ambulance</b>	<b>(1,998,928)</b>	<b>(1,629,342)</b>	<b>(494,199)</b>	<b>(471,674)</b>	<b>(927,600)</b>		<b>(451,717)</b>
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## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>AIR OPERATIONS</b>							
<b>Air Operations Revenue</b>							
<b>Current Services Charges</b>							
Air Amb - Clinical Crew - Paramedic Reimbursement	520,000	509,777	520,000	346,667	520,001	0%	520,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	343,238	390,000	520,000	236,468	343,231	-34%	130,000
Air Amb - Patient Transport Fees	373,000	460,000	460,000	305,000	457,500	-1%	460,000
Air Amb - ICEMA License	12,009	17,631	18,000	0	0	-100%	0
<b>Total Current Service Charges</b>	<b>1,248,247</b>	<b>1,377,408</b>	<b>1,518,000</b>	<b>888,135</b>	<b>1,320,732</b>	<b>-13%</b>	<b>1,110,000</b>
<b>Use of Money and Property</b>							
Amb Air - Facility Lease	9,600	9,600	9,600	6,400	9,600	0%	9,600
<b>Total Use of Money and Property</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>6,400</b>	<b>9,600</b>	<b>0%</b>	<b>9,600</b>
<b>Total Air Operations Revenue</b>	<b>1,257,847</b>	<b>1,387,008</b>	<b>1,527,600</b>	<b>894,535</b>	<b>1,330,332</b>	<b>6%</b>	<b>1,119,600</b>
<b>Air Operations Expenditures</b>							
<b>Salaries</b>							
Salaries	471,659	315,993	589,139	276,844	484,007	-18%	313,581
<b>Total Salaries</b>	<b>471,659</b>	<b>315,993</b>	<b>589,139</b>	<b>276,844</b>	<b>484,007</b>	<b>-18%</b>	<b>313,581</b>
<b>Overtime &amp; Other Pay</b>							
Overtime	54,635	375,657	180,000	107,366	161,049	-11%	115,000
<b>Total Overtime &amp; Other Pay</b>	<b>54,635</b>	<b>375,657</b>	<b>180,000</b>	<b>107,366</b>	<b>161,049</b>	<b>-11%</b>	<b>115,000</b>
<b>Benefits</b>							
Medical Insurance	141,787	151,566	182,628	100,000	150,000	-18%	138,646
Dental Insurance	13,183	12,987	15,283	6,375	9,563	-37%	11,448
Vision Insurance	1,841	1,878	2,321	1,291	1,937	-17%	1,682
Life Insurance	3,344	3,169	3,474	2,311	3,467	0%	2,360
Disability Insurance	9,477	9,472	10,749	7,035	10,553	-2%	6,921
SBCERA Expense - Retirement	173,137	115,814	230,892	108,918	163,377	-29%	117,761
HRA	35,750	25,750	40,750	500	35,000	-14%	25,750
Medicare ER	7,684	10,247	8,605	7,184	10,776	25%	4,614
SUI Insurance	2,510	2,620	1,712	1,510	2,300	34%	1,082
<b>Total Benefits</b>	<b>388,712</b>	<b>333,503</b>	<b>496,414</b>	<b>235,124</b>	<b>386,971</b>	<b>-22%</b>	<b>310,264</b>
<b>Total Salaries and Benefits</b>	<b>915,006</b>	<b>1,025,153</b>	<b>1,265,553</b>	<b>619,334</b>	<b>1,032,027</b>	<b>-18%</b>	<b>738,845</b>



## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Utilities</b>							
Utilities - Electric	3,907	4,795	900	7,041	10,562	1074%	10,600
Utilities - Gas	1,045	1,067	500	789	1,184	137%	1,200
Utilities - Water	907	3,977	2,600	1,017	1,526	-41%	1,600
<b>Total Utilities</b>	<b>5,859</b>	<b>9,839</b>	<b>4,000</b>	<b>8,847</b>	<b>13,271</b>	<b>232%</b>	<b>13,400</b>
<b>Maintenance and Equipment</b>							
Maintenance Building and Grounds	0	0	5,000	265	5,000	0%	5,000
<b>Total Maintenance and Equipment</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>265</b>	<b>5,000</b>	<b>0%</b>	<b>5,000</b>
<b>Other Expenditures</b>							
ICEMA License	12,009	17,631	18,000	0	0	-100%	0
<b>Total Other Expenditures</b>	<b>12,009</b>	<b>17,631</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0</b>
<b>Total Air Operations Expenditures</b>	<b>932,873</b>	<b>1,052,623</b>	<b>1,292,553</b>	<b>628,446</b>	<b>1,050,298</b>	<b>-19%</b>	<b>757,245</b>
<b>Excess Revenue over Expenses - Air Operations</b>	<b>324,973</b>	<b>334,385</b>	<b>235,047</b>	<b>266,089</b>	<b>280,034</b>		<b>362,355</b>
<b>Mutual Aid Revenue</b>							
<b>Intergovernmental</b>							
Mutual Aid Response Reimbursement	242,151	1,456,645	600,000	1,724,959	1,724,959	187%	1,141,300
<b>Total Intergovernmental Revenue</b>	<b>242,151</b>	<b>1,456,645</b>	<b>600,000</b>	<b>1,724,959</b>	<b>1,724,959</b>	<b>187%</b>	<b>1,141,300</b>
<b>Total Mutual Aid Revenue</b>	<b>242,151</b>	<b>1,456,645</b>	<b>600,000</b>	<b>1,724,959</b>	<b>1,724,959</b>	<b>187%</b>	<b>1,141,300</b>
<b>Mutual Aid Expenditures</b>							
<b>Salaries</b>							
Salaries	74,397	299,095	139,200	278,238	278,238	100%	264,782
<b>Total Salaries</b>	<b>74,397</b>	<b>299,095</b>	<b>139,200</b>	<b>278,238</b>	<b>278,238</b>	<b>100%</b>	<b>264,782</b>
<b>Overtime &amp; Other Pay</b>							
Overtime	125,589	608,913	326,400	734,371	734,371	125%	620,867
<b>Total Overtime &amp; Other Pay</b>	<b>125,589</b>	<b>608,913</b>	<b>326,400</b>	<b>734,371</b>	<b>734,371</b>	<b>125%</b>	<b>620,867</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Benefits - Employer Paid</b>							
Medicare ER	3,163	12,044	6,750	17,133	17,133	154%	12,842
<b>Total Benefits Employer Paid</b>	<b>3,163</b>	<b>12,044</b>	<b>6,750</b>	<b>17,133</b>	<b>17,133</b>	<b>154%</b>	<b>12,842</b>
<b>Total Salaries and Benefits</b>	<b>203,150</b>	<b>920,052</b>	<b>472,350</b>	<b>1,029,742</b>	<b>1,029,742</b>	<b>118%</b>	<b>898,491</b>
<b>Supplies</b>							
Fuel	1,884	8,022	3,430	9,502	9,502	177%	6,524
<b>Total Supplies</b>	<b>1,884</b>	<b>8,022</b>	<b>3,430</b>	<b>9,502</b>	<b>9,502</b>	<b>177%</b>	<b>6,524</b>
<b>Other Expenditures</b>							
Other Expenditures	230	3,360	420	10,771	10,771	2465%	799
Travel	4,349	54,128	3,800	48,196	48,196	1168%	7,228
<b>Total Other Expenditures</b>	<b>4,578</b>	<b>57,488</b>	<b>4,220</b>	<b>58,967</b>	<b>58,967</b>	<b>1297%</b>	<b>8,027</b>
<b>Total Mutual Aid Expenditures</b>	<b>209,611</b>	<b>985,562</b>	<b>480,000</b>	<b>1,098,211</b>	<b>1,098,211</b>	<b>129%</b>	<b>913,042</b>
<b>Excess Revenue over Expenses - Mutual Aid</b>	<b>32,539</b>	<b>471,083</b>	<b>120,000</b>	<b>626,748</b>	<b>626,748</b>		<b>228,258</b>
<b>Interfund Transfers</b>							
Transfer Out - Capital Fund	0	931,953	720,000	0	720,000	0%	219,500
Transfer Out - Grant Fund (Matching Expenses)	40,357	39,385	10,964	0	0	-100%	0
<b>Total Interfund Transfers</b>	<b>40,357</b>	<b>971,338</b>	<b>730,964</b>	<b>0</b>	<b>720,000</b>	<b>-1%</b>	<b>219,500</b>
<b>TOTAL OPERATING FUND REVENUE</b>	<b>15,003,834</b>	<b>15,845,920</b>	<b>17,198,883</b>	<b>11,753,458</b>	<b>17,594,747</b>	<b>2%</b>	<b>18,332,361</b>
<b>TOTAL OPERATING FUND EXPENSES</b>	<b>16,745,736</b>	<b>17,298,495</b>	<b>17,430,544</b>	<b>11,525,598</b>	<b>18,140,397</b>	<b>4%</b>	<b>18,161,459</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>(1,741,902)</b>	<b>(1,452,575)</b>	<b>(231,661)</b>	<b>227,859</b>	<b>(545,651)</b>		<b>170,902</b>

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD Feb	Projected	Variance	Budget

### GRANT FUND

#### Big Bear Lake - Hazardous Tree Removal Grant

##### BBL Chipping/Tree Contribution Revenue

Chipping Contribution - City of BBL	55,794	0	9,462	0	0	-100%	9,462
Tree Contribution - City of BBL	23,215	13,290	22,644	14,775	14,775	-36%	28,751
<b>Total Revenue</b>	<b>79,009</b>	<b>13,290</b>	<b>32,106</b>	<b>14,775</b>	<b>14,775</b>	<b>-81%</b>	<b>38,213</b>

##### BBL Chipping Contribution Expense

Salary Adj to Funded Amt	0	0	0	0	0	0%	0
Basic Services	0	0	0	0	0	0%	0
Contractual Services - Chip	55,794	0	9,462	0	0	-100%	9,462
Contractual Services - Tree	23,215	13,290	22,644	14,775	14,775	-36%	28,751
Data Telephone	0	0	0	0	0	0%	0
Community Promotion	0	0	0	0	0	0%	0
<b>Total Expense</b>	<b>79,009</b>	<b>13,290</b>	<b>32,106</b>	<b>14,775</b>	<b>14,775</b>	<b>-81%</b>	<b>38,213</b>

#### Homeland Security Grant Radios

##### HSG Grant Revenue

Grant Revenue	0		0	0	0	0%	15,892
<b>Total Revenue</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,892</b>

##### HSG Grant Expense

Radios	0		0	0	0	0	15,892
<b>Total Expense</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,892</b>

#### Assistance to Firefighterfighters Grant - Exhaust Systems

##### AFG Grant Revenue

Grant Revenue	0		0	0	0	0%	232,916
<b>Total Revenue</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>232,916</b>

##### AFG Grant Expense

Plyovent Exhaust System	0		0	0	0	0	232,916
Matching Expense							24,773
<b>Total Expense</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,689</b>
<b>Total Revenue</b>	<b>79,009</b>	<b>13,290</b>	<b>32,106</b>	<b>14,775</b>	<b>14,775</b>		<b>287,021</b>

<b>Expenses</b>	<b>79,009</b>	<b>13,290</b>	<b>32,106</b>	<b>14,775</b>	<b>14,775</b>		<b>311,794</b>
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Transfer in Funds for Matching Expenses

24,773

## 2022-2023 BIG BEAR FIRE AUTHORITY BUDGET

	2019-2020	2020-2021	2021-2022	February	2021-2022	2021-2022	2022-2023
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

### CAPITAL FUND

Capital Transfers In							
Transfer in from Operating Fund		931,953	720,000	0	722,512	0%	82,000
<b>Total Capital Transfers In</b>			<b>720,000</b>	<b>0</b>	<b>722,512</b>	<b>0%</b>	<b>82,000</b>

Capital Expenditures							
Auto Pulse		14,997					
Ambulance		166,828					
Staff Vehicle		76,881					
Deposit Type 1 Structure Engine		100,000					
Ambulance		186,306					
Staff Vehicle		72,101					
BC Vehicle		123,957					
Mechanic Vehicle		133,423					
Brush Engine Deposit		57,460					
Auto Pulse			15,000	17,512	17,512	17%	
Ladder Truck Deposit			500,000	0	500,000	0%	
Outfit 20/21 Type 1 Structure Engine (Carryover)			205,000	0	205,000	0%	
282 Roof							50,000
282 Rear Parking Lot Asphalt Capping/Sealing							32,000
Ambulance Chassis							80,500
Garage Door Replacement							57,000
<b>Total Capital Expenditures</b>	<b>0</b>	<b>931,953</b>	<b>720,000</b>	<b>0</b>	<b>722,512</b>	<b>0%</b>	<b>219,500</b>