



Big Bear Fire Authority

BIG BEAR FIRE AUTHORITY

Special Board Workshop

Best Western Big Bear Chateau - Olympian Room

42200 Moonridge Rd., Big Bear Lake, CA

APRIL 21, 2021

4:30 p.m.

BOARD OF DIRECTORS

Chairman David Caretto

Vice Chairman John Green

Director Rick Herrick

Director Alan Lee

Director Bynette Mote

Director Karyn Oxandaboure

Director Randall Putz

Director John Russo

Director Larry Walsh

Director Al Ziegler

STAFF

Fire Chief Jeff Willis

Assistant Chief/Fire Marshal Mike Maltby

Senior Finance Officer Kristin Mandolini

Board Secretary Dawn Marschinke

Authority Counsel Joseph Sanchez

NOTICE

NOTICE IS HEREBY GIVEN, that the Big Bear Fire Authority will conduct a Special Meeting on April 21, at 4:30 p.m. This meeting is being called pursuant to Section 54956 of the Government Code of the State of California.

AGENDA

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE

Please Note: The Chair may, at his or her discretion, take items out of order at the meeting to facilitate the business of the Board and/or for the convenience of the public.

PUBLIC COMMUNICATIONS – Public comment is permitted only on items on the posted agenda that are within the subject matter jurisdiction of the Authority. Please note that State law prohibits the Authority from taking action on items not listed on the agenda. There is a three-minute maximum time limit when addressing the Board during this period.

DISCUSSION ITEMS

1. Fiscal Year 2021-2022 Preliminary Draft Budget Discussion

ADJOURNMENT I hereby certify under penalty of perjury, under the laws of the State of California, the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 15th day of April, 2021.

Dawn E. Marschinke

Dawn E. Marschinke

The Big Bear Fire Authority wishes to make all of its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact Board Secretary Dawn Marschinke at 909-866-7566. Notification prior to the meeting will enable the Fire Authority to make reasonable arrangements to ensure accessibility to this meeting.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. 1

MEETING DATE: April 21, 2021

TO: Chairman and Directors of the Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY Kristin Mandolini, Senior Finance Officer *KM*

SUBJECT: **FISCAL YEAR 2021-2022 PRELIMINARY DRAFT BUDGET DISCUSSION**

BACKGROUND

The Board meets annually with staff to establish funding priorities for the next fiscal year. Based on Board direction given at this meeting, staff will move forward with the intent to proceed with public noticing to adopt the final fiscal year 2021/2022 budget at the June 1, 2021, Regular Board meeting.

DISCUSSION

Staff has prepared the preliminary draft budget for fiscal year FY 2021/2022 for the Board's consideration. FY 2021/2022 budget is operationally balanced with an excess of revenues over expenses in the amount of \$117,982. The FY 2021/2022 budget also includes capital purchases in the amount of \$320,000 that will require the use of fund balance in the amount of \$202,018, with the balance being funded by the remaining operational funds.

RECOMMENDATION

Board to receive presentation and provide further direction to staff.

Attachment: FY 2021/2022 Preliminary Draft Budget

BIG BEAR FIRE AUTHORITY

2021-2022 Preliminary Draft Budget

	Operating Fund	Grant Fund	Total Budget
<i>Revenue</i>			
Property Tax Revenues	\$ 11,081,913		\$ 11,081,913
Services Charges	\$ 4,954,855		\$ 4,954,855
Intergovernmental Revenue	\$ 600,000		\$ 600,000
Use of Money and Property	\$ 145,414		\$ 145,414
Other Revenue	\$ 16,700	\$ 275,791	\$ 292,491
Total Revenue	\$ 16,798,883	\$ 275,791	\$ 17,074,674
<i>Expenses</i>			
Salaries and Benefits	\$ 12,330,975		\$ 12,330,975
Other Payroll Expenses	\$ 1,816,758		\$ 1,816,758
Supplies	\$ 263,065		\$ 263,065
Professional Services	\$ 800,739		\$ 800,739
Maintenance and Equipment	\$ 699,204		\$ 699,204
Utilities	\$ 186,100		\$ 186,100
Other Expenditures	\$ 573,096	\$ 286,755	\$ 859,851
Total Expenses	\$ 16,669,937	\$ 286,755	\$ 16,956,692
Excess Operating Revenues over Expenses	\$ 128,946	\$ (10,964)	\$ 117,982
Less Capital Expenditures			\$ (320,000)
2021-2022 Use of Fund Balance			\$ (202,018)
Estimated Fund Balance at 6/30/22			\$ 6,272,406

Big Bear Fire Authority Full-Time Equivalent by Classification

	2020-2021	2020-2021	2021-2022	
JOB CLASSIFICATIONS	FTE BUDGET	FTE ACTUAL	FTE BUDGET	CHANGE
OPERATIONS				
BATTALION CHIEF	2	3	3	1
FIRE CAPTAIN	9	9	9	0
FIRE ENGINEER	9	9	9	0
FIRE FIGHTER	21	13	13	-8
FLIGHT NURSE	4	3	4	0
FLIGHT PARAMEDIC	4	4	4	0
AMBULANCE OPERATOR	2	10	14	12
FIRE MECHANIC	1	1	1	0
ADMINISTRATIVE SUPPORT STAFF				
BOARD SECRETARY	0.5	0.5	1	0.5
EMS BILLING COORDINATOR	1	0	0	-1
FACILITIES & SYSTEMS MANAGER	1	1	1	0
HUMAN RESOURCES COORDINATOR	1	1	1	0
ACCOUNTING TECHNICIAN	1	1	1	0
EXECUTIVE STAFF				
FIRE CHIEF	1	1	1	0
ASSISTANT FIRE CHIEF/FIRE MARSHALL	1	1	1	0
DIRECTOR OF BUSINESS SERVICES	1	1	1	0
TOTAL FTE	59.5	58.5	64	4.5
PAID CALL	Positions	Positions	Positions	Positions
PAID CALL DIVISION CHIEF	3	3	3	0
PAID CALL BATTALION CHIEF	4	3	3	-1
PAID CALL CAPTAIN	3	3	3	0
PAID CALL FIRE FIGHTER	8	8	8	0
PAID CALL EQUIPMENT OPERATOR	3	2	2	-1
Total Paid Call Positions	21	19	19	-2

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

2018-2019 2019-2020 2020-2021 February 2020-2021 2020-2021 2021-2022

	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
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OPERATIONS

Operations Revenue

Property Taxes

CSD Fire Parcel Tax	2,022,763	2,079,897	2,117,294	1,285,633	2,117,294	0%	2,163,239
CSD Fire Ad Valorum Property Tax	2,486,481	2,578,227	2,586,935	1,633,747	2,629,816	2%	2,890,736
FPD Ad Valorum Taxes	4,440,139	4,666,255	4,604,734	2,709,512	4,618,791	0	4,917,332
FPD Suppl Roll Prtx Current Year	65,660	66,928	68,100	15,408	68,100	0%	66,896
FPD Unitary Tax	124,900	133,927	99,300	96,835	99,300	0%	119,376
FPD Prior Year Taxes	39,698	2,692	13,600	8,866	8,866	-35%	18,663
FPD Suppl Roll Prtx Prior Year	76,041	49,887	34,300	32,205	34,300	0%	53,409
FPD Penalties On Taxes	12	0	3,100	0	3,100	0%	1,037
FPD RDA Residual Balance RR09	686,204	1,127,251	725,000	295,859	450,065	-38%	635,061
FPD RDA Residual Balance RR10	69,189	0	68,400	51,765	78,978	15%	54,142
FPD RDA Sharing Agreement RR09	143,681	147,493	118,300	78,950	153,475	30%	140,737
FPD RDA Sharing Agreement RR10	11,288	32,758	12,200	13,851	28,894	137%	21,285
FPD RDA Due Diligence One-Time Payment	400,529	0	0	0	0	0%	0
Total Property Tax Revenue	10,566,587	10,885,315	10,451,263	6,222,630	10,290,978	0%	11,081,913

Current Services Charges

Workers Comp Reimb	68,005	134,973	114,800	57,706	86,559	-25%	114,800
Inspections Reports and Misc	23,561	71,715	7,800	5,724	8,586	10%	8,600
Licenses and Permits	4,510	2,704	1,500	675	1,013	-33%	1,100
Public Training	1,746	1,170	1,300	0	0	-100%	1,300
Plan Review	16,836	17,794	18,400	11,617	17,426	-5%	17,500
Total Current Service Charges	114,658	228,356	143,800	75,722	113,584	-21%	143,300

Use of Money and Property

Interest on Bank Deposits	1,167	2,082	800	625	938	17%	1,000
Gain on Investment	23,187	89,866	70,000	8,195	62,195	-11%	70,000
Rent Income - Bear Mtn	0	3,750	3,750	0	3,750	0%	3,750
Rent Income - Baldwin Lake	16,548	21,411	16,400	21,000	36,270	121%	37,359
Rent/Options - Cell Tower	22,258	23,029	23,700	11,704	23,700	0%	23,705
Transfer in - General Fund		67,641	0	0		0%	
Transfer in - Consolidation	8,393,988	0	0	0	0	0%	0
Total Use of Money and Property	8,457,148	207,779	114,650	41,524	126,853	0%	135,814

Total Operations Revenue	19,138,393	11,321,450	10,709,713	6,339,877	10,531,415	-7%	11,361,028
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Operations Expenditures

Salaries

Salaries	3,392,318	3,500,993	3,122,668	2,171,733	3,257,600	4%	3,427,670
Salary Adj to Funded Amt - Grants	(27,063)	(36,858)	(21,279)	(16,133)	(24,200)	14%	(21,279)
Total Salaries	3,365,255	3,464,135	3,101,389	2,155,600	3,233,399	4%	3,406,391

Overtime & Other Pay

Overtime	1,187,280	1,184,145	813,600	650,513	975,770	20%	780,616
Paramedic Pay	259,182	283,709	291,600	184,359	276,539	-5%	264,600
Uniform Allowance	24,600	23,400	24,600	21,000	23,400	-5%	37,680
Total Overtime & Other Pay	1,471,062	1,491,254	1,129,800	855,873	1,275,709	13%	1,082,896

Benefits

Medical Insurance	635,077	599,276	631,309	417,167	598,628	-5%	685,564
Dental Insurance	77,720	57,965	56,278	38,011	57,016	1%	57,054
Vision Insurance	10,931	9,044	9,282	7,445	11,167	20%	9,647
Life Insurance	5,669	6,233	5,271	4,795	7,193	36%	6,235
Disability Insurance	21,442	20,210	22,000	12,942	19,413	-12%	21,828
401a ER Match	0	0	0	0	0	0%	0
Apple ER Match	4,524	0	0	0	0	0%	0
HRA	226,400	176,157	182,349	(1,304)	184,896	1%	209,911
Other Retirement Expense	2,361	18,142	18,900	19,234	19,234	2%	18,900
SBCERA Expense - Retirement	1,698,127	1,754,964	1,725,633	1,166,957	1,750,436	1%	1,977,655

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

2018-2019 2019-2020 2020-2021 February 2020-2021 2020-2021 2021-2022

	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
Medicare ER	69,180	74,335	57,703	47,993	71,990	25%	63,516
SUI Insurance	27,454	18,409	14,599	19,991	15,061	3%	11,214
Direct Benefits Cafeteria	53,023	53,594	51,087	59,185	45,947	-10%	63,542
Total Benefits Employer Paid	2,831,910	2,788,329	2,774,412	1,792,417	2,780,981	0%	3,125,065

Other Payroll Expense

155 Trust OPEB Expense	0	84,518	0	0	0		0
Retiree Medical Insurance	278,149	303,138	306,000	228,541	342,812	12%	353,100
PERS Unfunded Liability	14,013	509,619	575,707	383,805	509,619	-11%	598,974
Side Fund Loan CSD (Principal)	97,766	101,466	105,306	52,164	101,466	-4%	109,296
Side Fund Loan CSD (Interest)	25,548	21,848	18,008	9,493	21,848	21%	14,021
SBCERA County Pool Payment - Principal	161,555	25,189	27,395	18,263	27,395	0%	29,795
SBCERA County Pool Payment - Interest	432,291	79,795	77,588	51,725	77,588	0%	75,189
Workers Compensation Insurance	328,814	327,529	347,124	246,206	326,859	-6%	446,453
Workers Comp Tail Claims	48,426	(23,380)	37,500	236	30,353	-19%	30,400
Total Other Payroll Expense	1,386,562	1,429,721	1,494,628	990,432	1,437,940	-4%	1,657,228

Total Salaries and Benefits	9,054,789	9,173,439	8,500,229	5,794,322	8,728,030	3%	9,271,581
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Supplies

Basic Materials	470	52	0	0	800	0%	0
Clothing and Personal Equipment	28,182	32,009	36,500	40,702	41,053	12%	36,500
Fuel	52,245	44,267	44,300	27,779	41,668	-6%	47,955
General Household	31,534	32,541	25,200	21,905	32,858	30%	25,200
Office Supplies	12,259	11,673	15,000	5,133	10,199	-32%	15,000
Postage	4,692	4,551	5,100	2,042	3,062	-40%	3,200
Printing	4,591	3,264	4,400	2,184	3,275	-26%	3,300
Total Supplies	133,973	128,357	130,500	99,744	132,916	2%	131,155

Professional Services

Contractual Services	114,140	200,432	182,497	55,161	157,741	-14%	182,376
Professional Services	85,482	152,877	77,590	32,901	49,352	-36%	73,900
Professional Services - Legal	50,382	99,630	85,000	19,329	48,994	-42%	85,000
Recruitment	4,573	6,110	5,700	4,978	7,468	31%	7,500
General Support Services - CSD	32,107	31,200	31,200	0	31,200	0%	31,200
Total Professional Services	286,683	490,249	381,987	112,369	294,753	-23%	379,976

Maintenance and Equipment

Fleet Maintenance	230,779	250,676	145,500	69,788	109,682	-25%	145,500
Equipment Rotation	63,009	87,868	64,300	16,360	55,000	-14%	64,300
Machinery and Equipment	34,515	37,185	37,201	8,416	27,623	-26%	37,000
Ambulance Purchase-Loan Principal	19,351	19,980	20,629	20,629	20,629	0%	20,629
Ambulance Purchase-Loan Interest	2,641	2,012	1,363	1,363	1,363	0%	692
Type 1 Engine Loan Principal	0	0	0	0	0	0%	110,626
Type 1 Engine Loan Interest	0	0	0	0	0	0%	8,923
Brush Engine -Loan Principal	0	0	0	0	0	0%	78,000
Brush Engine -Loan Interest	0	0	0	0	0	0%	6,000
Maint - Buildings and Grounds	55,400	57,572	55,800	45,652	68,478	23%	55,800
Maintenance Equipment	23,307	31,216	35,000	22,218	33,327	-5%	35,000
Communications - Radio	10,254	11,004	11,200	2,443	11,200	0%	11,200
Software/Other Peripheral	67,544	74,854	74,873	26,932	60,398	-19%	74,873
Total Maintenance and Equipment	506,799	572,366	445,866	213,801	387,701	-13%	648,544

Utilities

Data Telephone Lines	72,724	74,961	67,300	48,284	72,426	8%	74,600
Utilities - Electric	64,586	51,868	57,300	36,727	55,091	-4%	56,800
Utilities - Gas	31,944	32,861	32,100	21,417	32,126	0%	33,100
Utilities - Water	18,565	20,088	19,500	11,231	16,846	-14%	17,600
Total Utilities	187,819	179,778	176,200	117,659	176,488	0%	182,100

Other Expenditures

CSD Facility & Land Use Agreement	0	2,500	0	0	2,500	0%	2,500
Advertising	13,199	8,047	8,000	4,848	7,273	-9%	8,000

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

	2018-2019	2019-2020	2020-2021	February	2020-2021	2020-2021	2021-2022
	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
Community Promotion	5,251	3,493	9,035	1,018	1,527	-83%	5,000
Public Information	3,525	1,603	9,375	0	4,500	-52%	4,500
Education & Training	62,763	62,414	71,300	28,739	43,108	-40%	103,405
Employee Appreciation	1,008	2,396	3,000	901	2,570	-14%	3,000
Insurance Property	18,685	15,980	19,176	12,346	18,520	-3%	19,300
Insurance Liability	68,555	128,669	126,765	84,510	126,765	0%	131,900
Insurance Crime & Other	2,618	2,579	2,800	2,521	3,782	35%	4,000
Other Expenditures	297	376	2,500	61	1,265	-49%	2,500
Memberships and Dues	7,560	5,486	11,096	3,157	11,096	0%	11,096
Public Training	0	50	3,800	0		-100%	0
Publications	11	2,840	3,000	0	3,000	0%	0
Rents and Leases	45,635	45,787	46,500	31,186	46,779	1%	48,200
Travel	24,193	7,420	31,800	1,684	7,526	-76%	31,800
Board & Admin Meetings	13,927	6,969	10,100	2,357	3,536	-65%	3,700
Board Stipends and Expenses	20,200	10,650	10,000	10,850	16,275	63%	16,275
Bank Fees	14,577	13,234	17,200	11,448	22,172	29%	22,200
Reimburse CSD- Street Lighting	27,974	37,860	32,400	20,114	30,171	-7%	30,200
Property Tax Collect Charges	46,311	50,403	46,300	7,085	31,452	-32%	32,000
Reimburse GEMT Overpayment	545,272	428,633	0	0	428,633	0%	0
Total Other Expenditures	921,560	837,389	464,147	222,826	812,450	75%	479,576
Total Operating Expenditures	11,091,624	11,381,579	10,098,930	6,560,720	10,532,337	0	11,092,931
Excess Revenue over Expenses - Operations	8,046,769	(60,129)	610,783	(220,843)	(922)		268,097

AMBULANCE

Ambulance Revenue

Current Services Charges

Ambulance Charges for Services	6,101,226	5,620,647	6,201,451	3,794,839	5,845,473	-6%	6,254,656
Contractual Allowance	(3,183,174)	(3,132,062)	(3,270,641)	(1,713,903)	(3,082,898)	-6%	(3,018,701)
Bad Debt	(785,551)	(324,967)	(322,500)	(9,194)	(322,500)	0%	(329,000)
Write-Offs	(41,842)	(26,051)	(29,800)	(8,917)	(13,376)	-55%	(13,400)
Ground Emergency Medical Transport	783,053	25,286	400,000	0	0	-100%	400,000
Total Current Service Charges	2,873,712	2,162,853	2,978,510	2,062,825	2,426,699	-19%	3,293,555

Other Revenue

Ambulance Membership Program	40,003	38,760	46,200	22,335	33,503	-27%	33,600
Ambulance Membership Write-Off	(27,004)	(19,226)	(22,100)	(11,217)	(16,825)	-24%	(16,900)
Total Other Revenue	12,998	19,534	24,100	11,118	16,677	-31%	16,700

Total Ambulance Revenue	2,886,710	2,182,387	3,002,610	2,073,943	2,443,376	12%	3,310,255
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Ambulance Expenditures

Salaries

Salaries	1,500,089	1,464,058	1,375,631	831,342	1,247,013	-9%	1,327,442
Total Salaries	1,500,089	1,464,058	1,375,631	831,342	1,247,013	-9%	1,327,442

Overtime & Other Pay

Overtime	626,971	866,050	659,800	474,320	711,480	8%	569,184
Paramedic Pay	14,425	14,449	14,400	9,485	14,227	-1%	14,400
Total Overtime & Other Pay	641,396	880,499	674,200	483,804	725,707	8%	583,584

Benefits

Medical Insurance	178,100	170,984	154,669	115,831	173,746	12%	159,854
Dental Insurance	21,571	21,039	19,585	12,009	18,013	-8%	20,329
Vision Insurance	3,311	3,227	3,013	1,988	2,983	-1%	3,104
Life Insurance	4,366	3,072	2,899	1,826	2,740	-6%	2,739
Disability Insurance	5,476	5,613	5,247	3,118	4,677	-11%	4,809
SBCERA Expense - Retirement	793,924	780,816	750,631	413,700	620,550	-17%	748,622
HRA	64,640	70,374	71,901	9,833	79,354	10%	69,339
Medicare ER	32,148	30,215	27,503	15,838	23,757	-14%	26,765
SUI Insurance	1,602	1,217	1,063	933	1,400	32%	515

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

2018-2019 2019-2020 2020-2021 February 2020-2021 2020-2021 2021-2022

	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
Direct Benefits Cafeteria	23,460	33,188	35,053	22,986	34,478	-2%	31,619
Total Benefits Employer Paid	1,128,598	1,119,745	1,071,563	598,063	961,699	-10%	1,067,694

Other Payroll Expense

Retiree Medical Insurance	7,032	9,355	9,785	6,919	10,378	6%	10,712
Workers Compensation Insurance	108,784	108,841	115,708	82,068	123,103	6%	148,818
Total Other Payroll Expense	115,816	118,197	125,493	88,987	133,481	6%	159,530

Total Salaries and Benefits	3,385,900	3,582,499	3,246,887	2,002,197	3,067,900	-6%	3,138,250
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Supplies

Fuel	37,424	42,039	47,400	20,809	31,213	-34%	35,880
Medical Supplies	91,742	112,216	88,600	47,733	71,599	-19%	88,600
Postage	3,208	2,198	3,000	1,048	1,573	-48%	3,000
Printing	677	732	1,000	383	575	-43%	1,000
Total Supplies	133,052	157,185	140,000	69,973	104,385	-25%	128,480

Professional Services

Contractual Services	334,576	318,002	379,129	213,840	320,760	-15%	420,764
Total Professional Services	334,576	318,002	379,129	213,840	320,760	-15%	420,764

Maintenance and Equipment

Fleet Maintenance	49,927	43,143	36,800	23,324	34,986	-5%	35,000
Machinery & Equipment	0	9,207	7,100	0	0	-100%	0
Maintenance Equipment	5,827	4,323	5,100	2,448	3,672	-28%	5,100
Software/Other Peripheral	8,105	4,010	8,520	9,681	14,521	70%	5,560
Total Maintenance and Equipment	63,858	60,683	57,520	35,453	53,179	-8%	45,660

Other Expenditures

Advertising	2,765	2,564	2,800	672	1,008	-64%	2,800
Insurance Property	6,228	5,327	6,400	4,116	6,173	-4%	8,100
Insurance Liability	23,280	42,889	42,255	28,170	42,255	0%	55,000
Other Expenditures	6,092	7,688	6,700	1,374	2,061	-69%	2,100
Bank Fees	2,821	4,478	4,700	2,165	3,248	-31%	3,300
Total Other Expenditures	41,187	62,947	62,855	36,496	54,745	-13%	71,300

Total Ambulance Expenditures	3,958,572	4,181,315	3,886,391	2,357,959	3,600,968	(0)	3,804,453
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Excess Revenue over Expenses - Ambulance	(1,071,862)	(1,998,928)	(883,780)	(284,016)	(1,157,592)		(494,199)
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AIR OPERATIONS

Air Operations Revenue

Current Services Charges

Air Amb - Clinical Crew - Paramedic Reimbursement	520,000	520,000	520,000	412,277	618,415	19%	520,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	155,643	343,238	520,000	195,000	343,231	-34%	520,000
Air Amb - Medical Director Fee	0	0	0	0	0	0%	0
Air Amb - Patient Transport Fees	345,000	373,000	400,000	306,000	459,000	15%	460,000
Air Amb - ICEMA License	12,341	12,009	13,000	17,631	17,631	36%	18,000
Total Current Service Charges	1,032,984	1,248,247	1,453,000	930,908	1,438,277	-1%	1,518,000

Use of Money and Property

Amb Air - Facility Lease	9,600	9,600	9,600	6,400	9,600	0%	9,600
Total Use of Money and Property	9,600	9,600	9,600	6,400	9,600	0%	9,600

Total Air Operations Revenue	1,042,584	1,257,847	1,462,600	937,308	1,447,877	15%	1,527,600
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Air Operations Expenditures

Salaries

Salaries	356,876	471,659	576,297	162,935	313,143	-46%	589,139
Total Salaries	356,876	471,659	576,297	162,935	313,143	-46%	589,139

Overtime & Other Pay

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

2018-2019 2019-2020 2020-2021 February 2020-2021 2020-2021 2021-2022

	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
Overtime	56,259	54,635	56,000	292,076	180,000	221%	180,000
Total Overtime & Other Pay	56,259	54,635	56,000	292,076	180,000	221%	180,000

Benefits							
Medical Insurance	91,059	141,787	172,972	101,254	151,881	-12%	182,628
Dental Insurance	9,170	13,183	15,283	8,854	13,281	-13%	15,283
Vision Insurance	1,286	1,841	2,321	1,271	1,906	-18%	2,321
Life Insurance	2,643	3,344	3,474	2,171	3,257	-6%	3,474
Disability Insurance	7,446	9,477	10,749	6,371	9,556	-11%	10,749
SBCERA Expense - Retirement	126,713	173,137	212,288	64,625	96,937	-54%	230,892
HRA	0	35,750	40,750	500	35,000	-14%	40,750
Medicare ER	5,990	7,684	8,412	6,629	9,944	18%	8,605
SUI Insurance	3,087	2,510	2,510	2,187	3,280	31%	1,712
Total Benefits	247,395	388,712	468,760	193,862	325,043	-31%	496,414

Total Salaries and Benefits	660,529	915,006	1,101,057	648,872	818,186	-26%	1,265,553
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Supplies							
Basic Materials	0	0	0	0	500	0%	0
Total Supplies	0	0	0	0	500	0%	0

Utilities							
Utilities - Electric	1,029	3,907	4,400	554	831	-81%	900
Utilities - Gas	1,659	1,045	2,500	48	72	-97%	500
Utilities - Water	189	907	2,000	1,705	2,558	28%	2,600
Total Utilities	2,877	5,859	8,900	2,307	3,460	-61%	4,000

Maintenance and Equipment							
Maintenance Building and Grounds	0	0	5,000	0	5,000	0%	5,000
Total Maintenance and Equipment	0	0	5,000	0	5,000	0%	5,000

Other Expenditures							
Rents and Leases	1,200	0	0	0	0	0%	0
ICEMA License	12,341	12,009	13,000	17,631	17,631	36%	18,000
Total Other Expenditures	13,541	12,009	13,000	17,631	17,631	36%	18,000

Total Air Operations Expenditures	676,947	932,873	1,127,957	668,811	844,777	-25%	1,292,553
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Excess Revenue over Expenses - Air Operations	365,637	324,973	334,643	268,497	603,100		235,047
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MUTUAL AID

Mutual Aid Revenue							
Intergovernmental							
Mutual Aid Response Reimbursement	843,043	242,151	350,000	1,469,994	1,631,693	366%	600,000
Total Intergovernmental Revenue	843,043	242,151	350,000	1,469,994	1,631,693	366%	600,000

Total Mutual Aid Revenue	843,043	242,151	350,000	1,469,994	1,631,693	366%	600,000
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Mutual Aid Expenditures							
Salaries							
Salaries	121,249	74,397	100,015	279,254	321,142	221%	139,200
Total Salaries	121,249	74,397	100,015	279,254	321,142	221%	139,200

Overtime & Other Pay							
Overtime	306,598	125,589	236,721	578,788	665,606	181%	326,400
Total Overtime & Other Pay	306,598	125,589	236,721	578,788	665,606	181%	326,400

Benefits - Employer Paid							
Medicare ER	6,204	2,714	6,939	12,044	13,851	100%	6,750
SUI		449	0				
Total Benefits Employer Paid	6,204	3,163	6,939	12,044	13,851	100%	6,750

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

	2018-2019	2019-2020	2020-2021	February	2020-2021	2020-2021	2021-2022
	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget
Total Salaries and Benefits	434,051	203,150	343,675	870,086	1,000,599	191%	472,350
Supplies							
Fuel	3,496	1,884	2,185	5,642	6,488	197%	3,430
Total Supplies	3,496	1,884	2,185	5,642	6,488	197%	3,430
Other Expenditures							
Other Expenditures	1,411	230	345	3,059	3,518	920%	420
Travel	20,292	4,349	3,795	53,687	61,740	1527%	3,800
Total Other Expenditures	21,703	4,578	4,140	56,746	65,257	1476%	4,220
Total Mutual Aid Expenditures	459,250	209,612	350,000	932,473	1,072,344	206%	480,000
Excess Revenue over Expenses - Mutual Aid	383,793	32,539	0	537,520	559,349		120,000
Interfund Transfers							
Transfer Out - Capital Fund	371,938	0	390,000	0	15,000	-96%	320,000
Transfer Out - Grant Fund (Matching Expenses)	41,194	40,357	26,576	0	51,291	93%	10,964
Total Interfund Transfers	413,133	40,357	416,576	0	66,291	-84%	330,964
TOTAL OPERATING FUND REVENUE	23,910,731	15,003,834	15,524,923	10,821,121	16,054,361	3%	16,798,883
TOTAL OPERATING FUND EXPENSES	16,599,527	16,745,736	15,879,853	10,519,963	16,116,718	1%	17,000,901
EXCESS REVENUE OVER EXPENSES	7,311,204	(1,741,902)	(354,930)	301,159	(62,357)		(202,018)

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

	2018-2019	2019-2020	2020-2021	February	2020-2021	2020-2021	2021-2022
	Actual	Actual	Budget	YTD	Projected	Variance	Proposed Budget

CAPITAL FUND

Capital Transfers In							
Transfer in from Operating Fund	371,938		995,000	358,706	963,706	-3%	320,000
Total Capital Transfers In	371,938		995,000	358,706	963,706	-3%	320,000

Capital Expenditures							
General Capital							
Training Center							
2017 Ambulance Purchase							
Sugarloaf Land Purchase							
2018 Ambulance Purchase	168,436						
Cardiac Monitors	96,000						
Station Alerting Equipment	107,502						
Auto Pulse			15,000	14,997	14,997	0%	
Contingency			15,000	0	0	-100%	
Ambulance			180,000	166,828	166,828	-7%	
Staff Vehicle			80,000	76,881	76,881	-4%	
Deposit Type 1 Structure Engine			100,000	100,000	100,000	0%	
Ambulance			195,000		195,000	0%	
Staff Vehicle			80,000		80,000	0%	
BC Vehicle			130,000		130,000	0%	
Mechanic Vehicle			150,000		150,000	0%	
Brush Engine Deposit			50,000		50,000	0%	
Auto Pulse							15,000
Ladder Truck Deposit							100,000
Outfit 20/21 Type 1 Structure Engine (Carryover)							205,000
Total Capital Expenditures	371,938	0	995,000	358,706	963,706	-3%	320,000

2021-2022 BIG BEAR FIRE AUTHORITY PROPOSED BUDGET

	2018-19	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2021-2022
	Actual	Actual	Budget	YTD Feb	Projected	Variance		Proposed Budget

GRANT FUND

Big Bear Lake - Hazardous Tree Removal Grant No End Date

BBL Chipping/Tree Contribution Revenue								
Tree Contribution - FPD	0	55,794	42,041	11,315	19,397	-65%		9,462
Chipping Contribution - City of BBL	0	23,215	9,462	0	0	-100%		22,644
Total Revenue	0	79,009	51,503	11,315	19,397	-75%		32,106

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	0	55,794	9,462	0	0	-100%		9,462
Contractual Services - Tree	0	23,215	42,041	11,315	19,397	-16%		22,644
Data Telephone	0	0	0	0	0	0%		0
Community Promotion	0	0	0	0	0	0%		0
Total Expense	0	79,009	51,503	11,315	19,397	-75%		32,106

CalFire SRA - Hazardous Tree Removal Grant 5GG17114 Ends 3/15/22

CalFire SRA Hazardous Tree Revenue								
Grant Revenue	1,615	8,900	32,143	3,425	8,500	-4%		55,985
Citizen Participation	1,615	12,500	0	3,425	8,500	-32%		47,385
Total Revenue	3,230	21,400	32,143	6,850	17,000	-21%		103,370

CalFire SRA Hazardous Tree Expense								
Property Owner Reimb - Grant Funded	1,615	8,900	29,643	4,875	8,500	-4%		49,985
Contractual Services Arborist - Grant Funded	0	0	2,500	0	2,500	0%		5,000
Salary Adj to Funded Amt Office Clerk - Match	3,720	25,625	0	0	0	-100%		0
Salary Adj to Funded Amt Fire Marshall - Match	0	4,699	5,016	6,871	8,009	70%		2,023
Salary Adj to Funded Amt ASST Fire Marshall - Match	0	6,534	5,624	9,263	10,521	61%		0
Basic Materials Match	0	200	100	0	0	-100%		100
Cost Share Match - Citizen Participation	1,615	12,500	0	3,425	8,500	-32%		47,385
Total Expense	6,950	58,458	42,882	24,433	38,030	-35%		104,493

Radios FEMA Assistance to Firefighters Grant

AFG Grant Revenue								
Grant Revenue	0	0		0	0	0%		140,315
Total Revenue	0	0		0	0	0		140,315

AFG Grant Expense								
SBCA Equipment	0	0		0	0	0		140,315
BFA AFG Match	0	0		0	0	0		9,841
Total Expense	0	0		0	0	0		150,156

Total Revenue 3,230 100,409 18,165 36,397 275,791

Expenses 6,950 137,467 35,748 57,427 286,755

Transfer in Funds for Matching Expenses 10,964