



Big Bear Fire Authority

GREEN SHEET

BIG BEAR FIRE AUTHORITY NOTICE OF SPECIAL WORKSHOP MEETING MARCH 10, 2016

To: Chairman Paul Terry
Vice Chairman Randall Putz
Director David Caretto
Director John Green
Director Rick Herrick
Director Bob Jackowski
Director Bill Jahn
Director Karyn Oxandaboure
Director Larry Walsh
Director Al Ziegler

Fire Chief Jeff Willis
Senior Finance Officer Shirley Holt
Battalion Chief Mike Maltby
Authority Counsel Jeff Ferre
Local Media

NOTICE IS HEREBY GIVEN, that a Special Workshop Meeting of the Big Bear Fire Authority will be held on Thursday, March 10, 2016 at 10:00 a.m. to 1:30 p.m. This meeting will be held at the Big Bear Fire Department, Station 281 located at 41090 Big Bear Boulevard, Big Bear Lake, California; said meeting being called pursuant to Section 54956 of the Government Code of the State of California for the purpose of considering the following matter:

PUBLIC COMMUNICATIONS (Any member of the public is entitled to speak only on items listed on the agenda)

CLOSED SESSION

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to Government Code Section 54957

Title of Position: Fire Chief

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency designated representative: Chairman Paul Terry

Unrepresented employee: Fire Chief

OPEN SESSION

DISCUSSION ITEMS

- FA1. Transition of Information Technology Services from Big Bear City Community Services District to the Fire Authority Discussion and Possible Action
- FA2. Fiscal Year 2016/2017 Budget Preparation and Development



Big Bear Fire Authority

GREEN SHEET

ADJOURNMENT

I hereby certify under penalty of perjury, under the laws of the State of California, that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this ~~7~~¹⁸th day of ~~February~~^{March}, 2016.

Dawn E. Marschinke

Dawn E. Marschinke, Board Secretary



Big Bear Fire Authority

Green Sheet

BIG BEAR FIRE AUTHORITY SPECIAL WORKSHOP MEETING AGENDA FOR MARCH 10, 2016

Meeting Time: ~~10:00 a.m. — 1:30 p.m.~~ Closed Session: 10:00 a.m. – 11:00 a.m.

Regular Session: 11:00 a.m. – 1:30 p.m.

Location: Big Bear Fire Department, 41090 Big Bear Blvd., Big Bear Lake, CA 92315

BOARD OF DIRECTORS

**CHAIRMAN PAUL TERRY
VICE CHAIRMAN RANDALL PUTZ
DIRECTOR DAVID CARETTO
DIRECTOR JOHN GREEN
DIRECTOR RICK HERRICK
DIRECTOR BOB JACKOWSKI
DIRECTOR BILL JAHN
DIRECTOR KARYN OXANDABOURE
DIRECTOR LARRY WALSH
DIRECTOR AL ZIEGLER**

STAFF

**FIRE CHIEF JEFF WILLIS
AUTHORITY COUNSEL JEFF FERRE
SENIOR FINANCE OFFICER SHIRLEY HOLT
BOARD SECRETARY DAWN MARSCHINKE**

OPEN SESSION

CLOSED SESSION PUBLIC COMMUNICATIONS: (Any member of the public is entitled to speak on Closed Session Agenda items. If you wish to address any other items listed on the Agenda, you must do so during Open Session).

CLOSED SESSION

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to Government Code Section 54957

Title of Position: Fire Chief

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency designated representative; Chairman Paul Terry
Unrepresented employee; Fire Chief

OPEN SESSION

CALL TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

PUBLIC COMMUNICATIONS - Any member of the public is entitled to speak only on items listed on the agenda.

REPORT ON CLOSED SESSION

DISCUSSION ITEMS

- FA1. Transition of Information Technology Services from Big Bear City Community Services District to the Fire Authority Discussion and Possible Action
- ◆ FA2. Fiscal Year 2016/2017 Budget Preparation and Development

ADJOURNMENT

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Dawn E. Marschinke

Dawn E. Marschinke, Board Secretary

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 48 hours 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. FA1

MEETING DATE: March 10, 2016

TO: Honorable Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief

PREPARED BY: Jeff Willis, Fire Chief *JW*

SUBJECT: **Transition of Services from Big** *JW* **Contract Information Technology**
to Big Bear Fire Authority **Bear City Community Services District**

BACKGROUND

Over the past couple of years there has been ongoing conversation regarding the desire of the Big Bear City Community Services District (CSD) to discontinue service and support of the Fire Department's information technology network system. This desire is based on the expanding needs and programs of the CSD regarding information technology management and the personnel time required to carry out these functions.

DISCUSSION

At the Administrative Committee meeting of February 11, 2016, staff was directed to evaluate three options for consideration: (1) Develop a budget to transition information technology (I/T) system to Big Bear Fire Authority through use of I/T contractor and purchase of hardware and software; (2) Inquire to CONFIRE dispatch center to determine capability, interest and cost; (3) Develop draft Request for Proposal (RFP) to outsource network system management. The stated goal for transition of network systems away from CSD is July 1, 2016.

Conversation with the CONFIRE dispatch manager indicates that they are currently going through an I/T system management needs and capability assessment. At this time, CONFIRE's I/T system improvements and needs are not completely identified. Clearly, CONFIRE intends to continue providing I/T services into the future. What is not known at this time is to what level and associated future cost.

An RFP is not recommended at this time. This action would prohibit the ability to meet the July 1, 2016 goal of CSD. Further, Big Bear Area Regional Wastewater Agency (BBARWA) has most recently gone through an RFP process and was not inundated with responses, only receiving two. This is the similar case with Department of Water and Power (DWP) over the past year.

Specific to the Fire Authority, there is a clear need at a minimum, to create a standalone network that is managed by the Fire Authority independent of the CSD. Once a standalone network system is created and relocated to Station 281, future discussions and decisions can be made by the Fire Authority Board regarding ongoing maintenance and management out into future years. Staff has identified and outlined necessary computer hardware/software, minor retrofit construction needs, and independent contractor needs below.

1. Big Bear Fire Authority is to purchase computer hardware that includes: server domain controller, security appliances/firewall, network server and rack, network switches and UPS server battery backup.
2. Purchase computer software: Office 2016 operating licenses, antivirus software, and off-site data storage and back up.
3. Relocate server/network to Station 281. Retrofit and minor remodel of hallway storage area to be used for network server location.
4. Authorize the use of an independent contractor to separate network system from CSD and build standalone network of the Fire Authority.

Financial Impact

1. Computer Hardware	\$12,500
2. Computer Software	\$13,500
3. I/T Contractor	\$ 8,000
4. Retrofit/Construction	\$10,000
5. Contingency	<u>\$ 9,000</u>
	\$53,000

STAFF RECOMMENDATION

Staff recommends the Board approve a mid-year budget adjustment as follows:

- Capital Funds in the amount of \$53,000 for a capital project titled – Computer Network
- There is currently \$78,000 in Computer Equipment reserves. This request would leave \$25,000 in the reserves for potential replacement of desktop computers as a group, in future budget years.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

FA2

MEETING DATE: March 10, 2016

TO: Honorable Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Shirley Holt, Senior Finance Officer *SH*

SUBJECT: 2016-17 Budget Workshop

OUTLINE OF TOPICS

- Review of Historical Trends by Agency 2010 to Present
- Budget Presentation by Agency
- Projections into the future

ATTACHMENTS

- Joint Powers Authority – Historical Agency Comparison
- Combined Budgets Flow-Through Worksheet
- Budget Detail by Agency

GENERAL BUDGET ASSUMPTIONS

- The Agency comparison sheet is the audited results for the time periods listed.
- The individual budgets show financial history in detail and are pre-audit.
- Revenue assumptions are conservative and based on both history and expected changes in funding sources between agencies.
- Expense assumptions are conservative and account for projected information through February 2016 where available. Salary expense for the Fire Authority is projected at a one-step increase, and Health benefit expenses for the Fire Authority are increased based on vendor recommendations. No salary increase is included for the represented Suppression groups pending Meet and Confer.
- Overall, the current budgets are reporting each agency's operational experience separately, then bringing the results together in the Flow-Through Worksheet for Board discussion.
- No Capital purchases or Reserve contributions are in consideration at this point.

JOINT POWERS AUTHORITY
Agency Comparison

Fire Protection District	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016 Budget	2015 - 2016 YTD Projected
Revenues	\$ 4,223,841	\$ 4,240,573	\$ 4,752,981	\$ 6,272,634	\$ 5,035,695	\$ 4,744,735	\$ 5,424,808	\$ 6,567,282
Expenses	4,567,259	4,578,773	4,438,003	5,194,778	4,671,267	4,975,188	5,424,808	5,748,703
HUFI Revenue	499,200	131,652	433,154	1,301,003	448,780	1,110,278	-	-
HUFI Expenses	397,722	393,879	525,609	1,120,346	571,387	1,095,540	-	-
Operating Excess Revenue over Expenses	\$ (69,406)	\$ (600,427)	\$ 222,523	\$ 1,258,513	\$ 241,821	\$ (215,715)	\$ -	\$ 818,579
Ending Fund Balance	\$ 4,274,958	\$ 3,674,531	\$ 3,897,054	\$ 5,155,567	\$ 5,397,388	\$ 5,181,673		

Community Services District	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016 Budget	2015 - 2016 YTD Projected
Revenues	\$ 5,015,011	\$ 4,754,216	\$ 5,217,180	\$ 5,146,609	\$ 5,531,503	\$ 6,782,574	\$ 6,382,507	\$ 7,023,085
Expenses	5,106,227	4,919,575	5,114,266	5,096,961	5,462,609	7,415,833	6,382,507	6,475,396
Operating Excess Revenue over Expenses	\$ (91,216)	\$ (165,359)	\$ 102,914	\$ 49,648	\$ 68,894	\$ (633,259)	\$ -	\$ 547,689
Ending Fund Balance	\$ 1,732,075	\$ 1,566,716	\$ 1,669,630	\$ 1,719,278	\$ 1,788,172	\$ 1,154,913		

Fire Authority				2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016 Budget	2015 - 2016 YTD Projected
Revenues				\$ 220,525	\$ 896,725	\$ 1,541,848	\$ 4,338,842	\$ 5,512,178
Expenses				140,840	774,850	1,217,879	4,338,842	5,050,498
Operating Excess Revenue over Expenses				\$ 79,685	\$ 121,875	\$ 323,969	\$ -	\$ 461,680
Ending Fund Balance				\$ 79,685	\$ 201,560	\$ 525,529		

**COMBINED BUDGETS
FLOW THROUGH WORKSHEET
FY 2016 - 2017**

	CSD Ambulance	CSD Fire	Fire Authority	Fire Protection District
Operating Revenue	\$ 2,374,780	\$ 4,864,960	\$ 1,538,840	\$ 5,572,565
Transfers in from Reserves	-	-	-	-
Total Revenue	2,374,780	4,864,960	1,538,840	5,572,565
Operating Expenses	2,776,030	3,686,700	3,188,992	4,205,321
Contribution to Reserves	-	-	-	-
Contribution to Capital	-	-	-	-
Total Expenses	2,776,030	3,686,700	3,188,992	4,205,321
Revenue Less Expenses	(401,250)	1,178,260	(1,650,152)	1,367,244
To Cover Ambulance 50% Each	401,250	(200,625)		(200,625)
Subtotal	-	977,635	(1,650,152)	1,166,619
CSD/FPD to Cover BFA	-	(825,076)	1,650,152	(825,076)
Increase/(Decrease) in Fund Balance	\$ -	\$ 152,559	\$ -	\$ 341,543

BIG BEAR FIRE AUTHORITY OPERATING FUND

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
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Revenue

Contribution Revenue

Operating Contribution - Amb	0	0	0	369,090	0
Operating Contribution - CSD	0	0	839,809	839,809	
Operating Contribution - FPD	0	0	837,469	837,469	
Admin Personnel Contrib - CSD	0	0	129,019	129,019	0
Admin Personnel Contrib - CSD	0	0	129,019	129,019	0
Admin Personnel Contrib - FPD	0	0	258,038	258,038	0
Ambulance Revenue - Operating	0	0	90,000	207,127	0
Ambulance Revenue - Fuel	0	0	46,000	300	0
Supression Salaries - from Amb	0	0	0	0	1,471,900
Supression Benefits - from Amb	0	0	0	0	0
Reimb from FPD - BBFA Costs	353,648	638,870	0	0	0
Reimb from CSD - BBFA Costs	382,862	638,970	0	0	0
FPD Share of CSD Paid Costs	36,543	41,090	0	0	0
CSD Share of FPD Paid Costs	36,543	41,090	0	0	0
Total Contribution Revenue	809,596	1,360,021	2,329,354	2,769,871	1,471,900

Current Services Charges

Inspections Reports and Misc	0	308	600	4,000	6,000
Licenses and Permits	0	725	32,600	500	1,000
Public Training	11,901	21,151	10,000	10,000	10,000
EMT Class Revenue	0		0	4,260	0
Plan Review	0	8,736	0	7,460	10,000
Hazard Mitigation Reimb	0		25,000	0	0
Total Current Service Charges	11,901	30,920	68,200	26,220	27,000

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
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Use of Money and Property

Interest on Bank Deposits	0	0	1,500	1,500	1,000
Rent Income-Bear Mtn	0	0	3,750	3,750	3,750
Rent Income-Baldwin Lake	0	0		13,000	13,000
Rent/Options - Cell Tower	0	0	20,193	20,193	20,190
Donations	1,268	0	0	325	0
Reimbursed Special Event	0	0	0	2,000	2,000
Transfers In - Reserves	0	0	0	1,248,824	0
Reserve Contribution - CSD	0	0	0	713,247	0
Reserve Contribution - FPD	0	0	0	713,248	0
Mutual Aid Response Reimb	73,959	150,906	0	0	0
Total Use of Money and Property	75,228	150,906	25,443	2,716,087	39,940

Total Revenue	896,724	1,541,847	2,420,997	5,512,178	1,538,840
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Expenditures

Salaries and Benefits

Salaries	0	0	600,390	623,105	622,090
Minimum Staffing	0	0	0	73,024	86,240
Holiday Pay	0	0	23,000	27,347	30,000
Training Pay	0	0	14,200	12,638	14,200
Uniform Allowance	0	0	0	0	0
Longevity Pay	0	0	0	0	0
On-Call Pay	0	0	0	0	0
Vacation Leave Earned	0	0	16,200	17,690	18,000
Sick Leave Earned	0	0	23,700	32,291	23,700
Comp Time Earned	0	0	10,000	8,862	10,000
Personal Leave Earned	0	0	1,600	4,006	4,000
Medical Insurance	0	0	105,400	182,620	200,882
Dental Insurance	0	0	13,000	12,456	16,550
Vision Insurance	0	0	2,100	1,957	2,310

Title	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Adopted Budget	Projected Year End	Proposed Budget
Life Insurance	0	0	1,430	2,538	2,870
Disability Insurance	0	0	4,700	4,932	5,000
401a ER Match	0	0	50,000	61,148	73,050
Medicare ER	0	0	10,000	10,846	10,270
SUI Insurance	0	0	0	10,000	4,160
Salaries - FPD Suppression Admin	0	0	0	0	58,260
Salaries - CSD Suppression Admin	0	0	0	0	311,270
Benefits - FPD Suppression Admin	0	0	0	0	42,750
Benefits - CSD Suppression Admin	0	0	0	0	194,650
Accrued Salaries	0	0	0	0	0
Accrued Benefits	0	0	0	0	0
Salary Adj to Funded Amt	0	0	0	(117,709)	(117,710)
Total Salaries and Benefits	0	0	936,027	967,751	1,612,542

Supplies

Basic Materials	9,090	12,227	15,000	15,000	9,000
Clothing and Personal Equip	39,860	46,694	54,600	44,737	54,600
Ambulance Other			90,000		
Fuel	50,736	47,964	46,000	72,203	75,000
General Household	17,406	25,345	30,100	27,665	28,000
Medical Supplies	0	0	0	35,000	5,000
Office Supplies	4,283	22,846	23,400	15,949	16,000
Postage Charges	2,471	2,023	23,800	23,800	3,500
Printing	2,614	1,695	3,000	3,000	5,420
Total Supplies	126,459	158,794	285,900	237,354	196,520

Professional Services

Contractual Services	0	0	251,307	251,307	154,790
Interagency Admin Personnel	0	0	516,076	516,076	0
Interagency General Support	0	0	150,018	150,018	0
Interagency Property Tax Coll	0	0	63,600	63,600	48,600

Title	2013-14	2014-15	2015-16	2015-16	2016-17
	Actual	Actual	Adopted Budget	Projected Year End	Proposed Budget
IT Support Services	0	0	32,700	32,700	21,800
Professional Services	192,570	320,703	80,320	115,520	115,520
Professional Services - Legal	37,796	40,406	62,000	51,829	55,000
Recruitment	7,841	19,893	30,000	30,000	17,000
Total Professional Services	238,207	381,003	1,186,021	1,211,050	412,710

Maintenance and Equipment

Fleet Maintenance	155,249	152,795	335,000	335,000	335,000
Fleet Maintenance	0	0	0	35,000	0
Equipment Rotation	0	0	45,000	45,000	45,000
Machinery and Equipment	0	239,679	21,500	4,494	15,000
Maint-Buildings and Grounds	27,271	33,243	45,175	65,696	40,500
Maintenance - Equipment	26,367	23,137	37,100	33,213	37,100
Maintenance - Equipment	0	0	0	18,900	0
Software/Other Peripherals	6,905	7,822	26,000	26,000	31,000
Total Maintenance and Equipment	215,792	456,676	560,950	563,304	503,600

Utilities

Communications - Radio	4,902	8,459	10,000	10,000	10,000
Data Telephone Lines	49,843	52,229	48,800	55,143	55,800
Utilities - Electric	45,686	51,538	50,000	49,816	53,110
Utilities - Gas	20,632	21,619	23,300	29,214	30,200
Utilities - Water	7,109	7,675	9,000	11,212	11,000
Total Utilities	128,172	141,519	141,100	155,385	160,110

Other Expenditures

CSD Facility & Land Use Agreement			0	0	25,500
Advertising	2,300	3,026	3,000	3,000	3,000
Community Promotion	0	0	3,000	3,000	1,500
Education & Training	42,553	52,119	51,500	53,913	56,500
Hazard Condition Mitigation	0	0	25,000	25,000	25,000

	2013-14	2014-15	2015-16	2015-16	2016-17
Title	Actual	Actual	Adopted Budget	Projected Year End	Proposed Budget
Insurance	312	1,293	94,000	174,001	40,480
Workers Comp Insurance	0	0	0	43,200	45,360
Other Expenditure	0	0	5,000	2,500	2,500
Memberships and Dues	5,302	5,609	20,000	5,000	5,000
Public Training	5,704	4,962	4,500	4,500	4,500
EMT Class Expenditures	0	0	0	1,000	0
Publications	2,430	1,876	3,500	3,687	4,000
Rents and Leases	0	0	24,758	30,000	35,000
Travel	7,621	11,000	10,000	11,584	15,000
Meetings	0	0		11,208	27,150
Board Stipends	0	0	0	0	6,450
Bank Fees	0	0	0	6,566	6,570
Total Other Expenditures	66,221	79,885	413,623	378,158	303,510

Reserves

Computer Equipment Reserve	0	0		26,000	0
Contingency Reserve	0	0		1,127,624	0
Other Equipment Reserve	0	0		30,000	0
Vehicle Replacement Reserve	0	0		242,871	0
Total Reserves	0	0		1,426,495	0

Interfund Transfers

Transfer Out - Capital (320)	0	0	0	111,000	0
Total Interfund Transfers	0	0	0	111,000	0

Total Expenditures	774,852	1,217,877	3,523,621	5,050,498	3,188,992
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BIG BEAR FIRE AUTHORITY OPERATING FUND	121,873	323,970	(1,102,625)	461,680	(1,650,152)
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COMMUNITY SERVICES DISTRICT FIRE FUND

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
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Revenue

Property Taxes

Fire P & P Tax	1,638,624	1,876,661	1,853,895	1,067,743	1,853,895	1,853,900
Property Tax	1,862,640	1,891,871	2,064,595	1,123,892	2,064,595	2,064,600
Total Property Taxes	3,501,264	3,768,532	3,918,490	2,191,635	3,918,490	3,918,500

Contribution Revenue

Suppression Admin Salaries - from Amb	0	0	0	0	0	82,080
Suppression Admin Benefits - from Amb	0	0	0	0	0	50,580
Suppression Admin Salaries - from BFA	0	0	0	0	0	311,270
Suppression Admin Benefits - from BFA	0	0	0	0	0	194,650
Total Contribution Revenue	0	0	0	0	0	638,580

Current Service Charges

Cost Recovery Fees	17,088	11,261	0	1,016	0	0
Minimum Staffing	168,344	159,789	0	104,638	209,276	209,280
Other Income	333,172	883,997	0	1,325	0	0
Parcel Tax Collection from BFA			18,600	0	0	18,600
General Services - BFA			35,009	0	0	0
IT Fees from BFA			16,350	0	0	0
Liability Insurance Fees from BFA			80,000	39,378	80,000	80,000
Reimburse Admin Personnel Expense			258,038	129,018	258,038	0
Total Current Service Charges	518,604	1,055,047	407,997	275,375	547,314	307,880

Total Revenue	4,019,868	4,823,579	4,326,487	2,467,010	4,465,804	4,864,960
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Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
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Expenditures

Salaries and Benefits

Salaries	1,605,830	950,488	1,250,152	1,056,742	1,250,152	1,764,960
Minimum Staffing			227,955	69,005	227,955	227,960
Holiday Pay					0	0
Training Pay					0	0
Uniform Allowance					0	0
Vacation Leave Earned					0	0
Sick Leave Earned					0	0
Comp Leave Earned					0	0
Personal/Admin Leave Earned					0	0
Medical Insurance	768,743	502,521	946,382	470,522	946,382	428,070
Dental Insurance					0	36,570
Vision Insurance					0	4,570
Life Insurance					0	0
PERS Expense					0	650,300
OPEB Expense					0	70,110
Workers Compensation Insurance	85,004	88,546	99,825	42,174	99,825	99,830
FICA ER					0	109,430
Medicare ER					0	25,590
Total Salaries and Benefits	2,459,578	1,541,555	2,524,314	1,638,443	2,524,314	3,417,390

Professional Services

Professional Services			0	0	0	5,000
Professional Services - Legal	1,835	4,938	0	0	0	15,000
General Support Services	0	0	0	0	0	5,000
Total Professional Services	1,835	4,938	0	0	0	25,000

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
Other Services and Charges						
Board Stipend				0	0	3,000
Insurance	76,606	50,652	80,000	39,378	80,000	80,000
Fire Operating Services - Other	1,352,548	2,413,689	0	36,518	0	0
Authority Reserves Contrib			80,968	0	80,968	0
Share of Fire Authority exp			1,185,034	0	1,185,034	0
Share of Fire District Adminis			129,019	64,510	129,019	0
Authority Capital Exp			140,338	63,919	140,338	0
Reimburse - Street Lighting		36,703	38,000	15,366	38,000	38,000
CSD Facility & Land Use Agreements			25,500	12,750	25,500	0
Loan Agreements - CalPERS			123,314	30,829	123,314	123,310
Total Other Services and Charges	1,429,154	2,501,044	1,802,173	263,270	1,802,173	244,310
Total Expenditures	3,890,567	4,047,537	4,326,487	1,901,713	4,326,487	3,686,700
COMMUNITY SERVICES DISTRICT FIRE FUND	129,301	776,042	0	565,298	139,317	1,178,260

COMMUNITY SERVICES DISTRICT AMBULANCE FUND

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Adjusted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
Revenue							
Current Service Charges							
Ambulance Charges for Services	3,789,939	4,322,909	3,621,952	3,621,952	1,752,970	4,692,708	4,510,000
Uncollectible & Write-offs	(2,340,945)	(2,935,236)	(2,254,253)	(2,254,253)	(1,141,120)	(3,191,041)	(2,195,520)
Bad Debt	0	0	0	0	0	0	(608,000)
Ground Emergency Medical Transport	0	0	199,500	199,500	0	571,000	571,000
Ambulance Membership Program	61,193	58,979	62,500	62,500	57,941	71,800	71,800
Cost Recovery Fees	0	442,712	16,000	16,000	275	500	25,500
Other Income	1,447	69,631	0	0	35	0	0
CSD General Services - BFA	0	0	35,009	35,009	0	0	0
CSD IT Fees	0	0	16,350	16,350	0	0	0
CSD Liability Insurance - BFA	0	0	80,000	80,000	0	0	0
Reimb Admin Personnel Expense	0	0	258,038	258,038	0	0	0
Total Current Service Charges	1,511,635	1,958,995	2,035,096	2,035,096	670,101	2,144,966	2,374,780
Total Revenue	1,511,635	1,958,995	2,035,096	2,035,096	670,101	2,144,966	2,374,780

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Adjusted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
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Expenses

Salaries and Benefits

Salaries	733,883	1,995,938	657,709	657,709	123,632	657,709	183,840
Minimum Staffing	0	0	154,406	154,406	0	154,406	0
Salaries - FPD Suppression	0	0	537,000	537,000	0	537,000	610,500
Salaries - CSD Suppression	0	0	0	0	0	0	275,100
Salaries - BFA Suppression	0	0	0	0	0	0	586,300
Salaries - FPD Suppression Admin	0	0	0	0	0	0	87,390
Salaries - CSD Suppression Admin	0	0	0	0	0	0	82,080
Medical Insurance	543,840	1,119,190	390,056	390,056	76,299	390,056	53,860
Dental Insurance	0	0	0	0	0	0	4,060
Vision Insurance	0	0	0	0	0	0	480
PERS Expense	0	0	0	0	0	0	56,390
OPEB Expense	0	0	0	0	0	0	7,790
FICA ER	0	0	0	0	0	0	11,400
Workers Compensation Insurance	27,532	46,546	99,825	99,825	62,727	99,825	99,830
Medicare ER	0	0	0	0	0	0	2,670
Benefits - FPD Suppression Admin	0	0	0	0	0	0	64,130
Benefits - CSD Suppression Admin	0	0	0	0	0	0	50,580
Total Salaries and Benefits	1,305,255	3,161,674	1,838,996	1,838,996	262,658	1,838,996	2,176,400

Supplies

Fuel	40,996	31,735	46,000	46,000	14,787	46,000	46,000
Medical Supplies	0	0	0	0	0	0	51,600
Total Supplies	40,996	31,735	46,000	46,000	14,787	46,000	97,600

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Adjusted Budget	2015-16 YTD Actual	2015-16 Projected Year End	2016-17 Proposed Budget
Professional Services							
Contractual Services	8,498	0	0	0	0	0	127,090
IT Support Services	0	0	0	0	0	0	10,900
Total Professional Services	8,498	0	0	0	0	0	137,990
Maintenance and Equipment							
Fleet Maintenance	22,547	83,560	0	0	0	0	47,000
Maintenance - Equipment	0	0	0	0	0	0	23,500
Software/Other Preipherals	0	0	0	0	0	0	4,540
Total Maintenance and Equipment	22,547	83,560	0	0	0	0	75,040
Other Expenditures							
Insurance	0	50,489	80,000	80,000	39,378	80,000	80,000
Other Expenditures	194,747	40,840	0	0	0	0	5,000
Ambulance Operating - Other	0	0	90,000	90,000	135,875	203,813	204,000
Authority Reserves Contrib	0	0	80,968	80,968	20,242	80,968	0
Share of Fire Authority exp	0	0	(345,225)	(345,225)	0	0	0
Share of Fire District Admins	0	0	129,019	129,019	64,510	129,019	0
Authority Capital Exp	0	0	115,338	115,338	93,919	115,338	0
Total Other Expenditures	194,747	91,329	150,100	150,100	353,924	609,138	289,000
Total Expenditures	1,572,042	3,368,298	2,035,096	2,035,096	631,369	2,494,134	2,776,030
COMMUNITY SERVICES DISTRICT AMBULANCE FL	(60,407)	(1,409,303)	0	0	38,732	(349,167)	(401,250)

BIG BEAR LAKE FIRE PROTECTION DISTRICT OPERATING FUND

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
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Revenue

Property Taxes

Current Secured Taxes	3,495,916	3,621,880	3,695,400	4,220,051	4,304,450
RDA Residual Balance RR09	365,386	138,819	369,332	379,790	379,790
RDA Residual Balance RR10	65,696	24,847	65,176	73,533	73,530
Current Unsecured Taxes	158,972	159,679	198,900	198,900	202,880
Suppl Roll Prtx Current Year	37,371	45,614	3,500	5,849	5,970
Unitary Tax	101,686	72,036	98,800	98,800	104,275
Prior Year Taxes	(291)	(1,452)	2,000	2,767	2,820
Suppl Roll Prtx Prior Year	14,338	18,979	20,000	20,000	20,400
Penalties On Taxes	4,177	4,553	5,000	5,000	5,100
RDA Sharing Agreement RR09	73,970	80,376	52,400	48,319	48,320
RDA Sharing Agreement RR10	12,726	14,717	9,300	8,721	8,720
Homeowners Exemption	45,716	43,598	0	21,177	21,180
Total Property Taxes	4,375,662	4,223,647	4,519,808	5,082,907	5,177,435

Subventions and Grants

Misc awards from Federal Gov	16,642	13,400	49,000	0	0
Total Subventions and Grants	16,642	13,400	49,000	0	0

Licenses and Permits

New Construction Plan	630	63	0	0	0
Uniform Fire Code Permits	3,240	731	0	0	0
Fire Service Fees	4,453	4,426	0	0	0
Emergency Services	11,396	608	0	0	0
Total Licenses and Permits	19,719	5,827	0	0	0

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
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Use of Money and Property

Interest On Bank Deposits	10,548	12,486	0	2,000	2,000
Other Interest	18	3	0	0	0
Rent Income-Bear Mtn	3,750	3,750	0	0	0
Rent/Options - Cell Tower	30,703	34,890	0	0	0
Change in Fair Market Value	201	412	0	0	0
Total Use of Money and Property	45,221	51,541	0	2,000	2,000

Contribution Revenue

Supression Admin Salaries - from Amb	0	0	0	0	87,390
Supression Admin Benefits - from Amb	0	0	0	0	64,130
Supression Admin Salaries - from BFA	0	0	0	0	58,260
Supression Admin Benefits - from BFA	0	0	0	0	42,750
Total Contribution Revenue	0	0	0	0	252,530

Current Services

Miscellaneous Revenue	530	50	0	0	0
Ambulance Revenue	0	0	537,000	752,400	0
Reimb Costs from CSD (Fund 221)	347,248	209,456	0	38,063	0
Mututal Aid Revenue	202,193	203,659	319,000	5,000	5,000
Minimum Staffing by FPD-Reimb	0	0	0	135,600	135,600
Total Current Services	549,972	413,165	856,000	931,063	140,600

Before Transfers

5,007,216 4,707,580 5,424,808 6,015,970 5,572,565

Interfund Transfers

Transfer In-Fire (Fund 221)	295,512	652,170	0	0	0
Transfer In-Reserves	0	0	551,312	551,312	0
Transfer In-Fire Supp (335)	0	4,073	0	0	0
Total Interfund Transfers	295,512	656,243	551,312	551,312	0

Total Revenue	5,302,728	5,363,823	5,976,120	6,567,282	5,572,565
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Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
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Expenditures

Salaries and Benefits

Salaries	1,522,088	1,318,338	1,244,837	1,327,204	1,714,240
Overtime	398,298	408,568	1,087,800	482,891	463,000
Wages Part-Time-PCF	34,516	31,770	0	0	0
Holiday Pay	0	0	0	0	5,278
Paid Time Off Earned	0	0	0	0	46,810
Comp Leave Earned	0	0	0	0	1,023
Personal/Admin Leave Earned	0	0	0	0	1,500
Medical Insurance	0	0	0	0	305,280
Dental Insurance	0	0	0	0	24,290
Vision Insurance	0	0	0	0	5,200
Life Insurance	0	0	0	0	1,350
SBCERA Expense	0	0	0	0	1,156,090
Workers Compensation Insurance	0	0	75,000	75,000	75,000
Medicare ER	0	0	0	0	25,320
Direct Benefits	1,082,906	1,030,691	1,336,979	1,336,979	0
Direct Benefits (Fund 221)	126,595	89,782	0	0	0
Direct Benefits - Cafeteria	31,582	24,304	0	0	32,150
Minimum Staffing by CSD	168,344	159,789	0	292,488	292,490
Shared Labor	295,512	652,170	0	0	0
Total Salaries and Benefits	3,659,841	3,715,413	3,744,616	3,514,562	4,149,021

Supplies

Special Dept Expense	0	4,361	0	0	0
Clothing and Personal Equipt	8,194	0	0	0	0
Total Supplies	8,194	4,361	0	0	0

Professional Services

Professional Services	7,891	5,243	6,500	6,500	6,500
Professional Services - Legal	7,419	417	15,000	15,000	25,000
General Support Services	0	0	0	0	5,000
IT Support Services	0	0	8,175	0	0
Total Professional Services	15,310	5,660	29,675	21,500	36,500

Title	2013-14 Actual	2014-15 Actual	2015-16 Adopted Budget	2015-16 Projected Year End	2016-17 Proposed Budget
Other Expenditures					
Insurance	244,684	239,970	155,900	155,900	0
Rents and Leases	0	13,508	0	0	6,800
Board Stipend	3,000	2,400	1,500	2,000	3,000
Property Tax Collect Charges	44,394	46,423	0	10,000	10,000
Travel-Conferences and Meeting	2,104	0	0	312	0
Authority Reserves Contrib	0	0	713,247	713,247	0
Share of Fire Authority exp	390,191	679,435	837,469	837,469	0
Share of Fire District Adminis	0	0	258,038	258,038	0
Authority Capital Exp	0	0	235,675	235,675	0
Administration Overhead	239,500	239,500	0	0	0
Federal Grant Expenditures	33,438	0	0	0	0
Total Other Expenditures	957,311	1,221,237	2,201,829	2,212,641	19,800
Before Transfers	4,640,655	4,946,671	5,976,120	5,748,703	4,205,321
Interfund Transfers					
Transfer Out-Cap Project (325)	0	4,073	0	0	0
Transfer Out-Dist Admin (221)	295,512	652,170	0	0	0
Total Interfund Transfers	295,512	656,243	0	0	0
Total Expenditures	4,936,167	5,602,914	5,976,120	5,748,703	4,205,321
BIG BEAR LAKE FIRE PROTECTION DISTRICT OF	366,561	(263,533)	0	818,579	1,367,244