



Big Bear Fire Authority

BIG BEAR FIRE AUTHORITY

February 13, 2024, Regular Board Meeting
5:00 p.m.

BOARD OF DIRECTORS

Board Chair Larry Walsh
Vice Chair Kendi Segovia
Director Michael Eagleson
Director Rick Herrick
Director Perri Melnick
Director Bynette Mote
Director Randall Putz
Director Bob Rowe
Director John Russo
Director Al Ziegler

STAFF

Fire Chief Jeff Willis
Assistant Chief/Fire Marshal Mike Maltby
Director of Business Services Kristin Mandolini
Board Secretary Chardelle Smith
Authority Counsel Joseph Sanchez
Assistant Authority Counsel Nicholas Norvell

NOTICE IS HEREBY GIVEN, that a Regular Meeting of the Big Bear Fire Authority will be held on Tuesday, February 13, 2024, at 5:00 p.m. This meeting will be held at the Big Bear Fire Department, Station 281, located at 41090 Big Bear Boulevard, Big Bear Lake, CA; said meeting being called pursuant to Section 54953 of the Government Code of the State of California to consider the following matters:

OPEN SESSION

CALL TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

ROLL CALL

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.

ANNOUNCEMENTS & UPCOMING EVENTS

The Fire Authority's Administrative Office will be closed:

- Monday, February 19, 2024, in observance of Presidents Day and will reopen on Tuesday, February 20, 2024, at 8:00 a.m.

PRESENTATIONS

- Recognition of 10 Years of Service
Speaker: Chief Willis
 - William Schlosser, Captain

- Recognition of 5 Years of Service
Speaker: Chief Willis
 - Nolan Newkirk, Firefighter/Paramedic

- Hazard Abatement Update
Speaker: Jeff Willis, Fire Chief

DIRECTORS' GENERAL ANNOUNCEMENTS – Comments shall pertain to items not on the posted agenda and are limited to three minutes per Authority Member.

GENERAL PUBLIC COMMENT - *Members of the public who wish to comment on topics not included on the agenda or comment on agenda items are invited to provide comments. 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; this time limit may be shortened by the Chair to accommodate a large number of speakers.*

CHIEF'S REPORT

FINANCE OFFICER'S REPORT

Speaker: Kristin Mandolini, Director of Business Services

FIRE AUTHORITY CONSENT CALENDAR

- FA1. Approval of Demands – Check Issue Date 11/01/23 through 12/31/2023 in the amount of \$2,068,856.45.**

- FA2. Approval of Meeting Minutes from the December 12, 2023, Special Meeting of the Big Bear Fire Authority**

- FA3. Approval of Meeting Minutes from the December 12, 2023, Regular Meeting of the Big Bear Fire Authority**

- FA4. Receive and File Big Bear Fire Department Monthly Activity Report for November and December, 2023.**

- FA5. Big Bear Fire Authority FY2022-23 Audited Financial Report**

Board consideration to accept, receive, and file FY2022-23 Audited Financial Report.

ITEMS REMOVED FROM THE CONSENT CALENDAR

PUBLIC HEARING

Any person can be heard in support or opposition to the proposals at the time of the meeting. If you challenge the action in court, you may be limited to raising only those issues which you or someone else raised at the public meeting described in the notice or in written correspondence delivered to the Fire Authority at or before the public meeting.

None

NEW BUSINESS

BIG BEAR FIRE AUTHORITY DISCUSSION ITEMS

FA6. Review of Authority's Strategic Planning

Board consideration to discuss and provide further direction to staff regarding the departments strategic planning.

Speaker: Chief Willis

FA7. 2023 Suppression Overtime Analysis and Mutual Aid Financial Report

Board consideration to receive and file the 2023 suppression overtime analysis and mutual aid financial report for FY22/23.

Speaker: Chief Willis

FA8. Community Facilities District

Board consideration to assign the community facilities district discussion to committee of the board to work with staff, consultants, and legal counsel.

Speaker: Chief Willis

FA9. Director Public Email Access

Board consideration to approve placing public email address' on the department website for public to utilize when needed.

Speaker: Chief Willis

FA10. Appointment of a Fire Code Appeals Board

Board consideration of the Board Chair selecting four members from the Fire Authority Board to serve, along with the Board Chair, as the Appeals Board, for a period of one year, pursuant to Section 108.1 of Ordinance No. BBFA2023-001, and for the Board approve the appointments by vote.

Speaker: Board Chair Walsh

FA11. Appointment of a Standing Finance Committee

Board consideration of the Board Chair selecting four directors, to serve as the Finance Committee for a period of one year, to assist staff in the further development of further Department strategies, and for the Board approve the appointments by vote.

Speaker: Board Chair Walsh

FA12. Annual Assignment of Board Representative to CJPIA

Board Chair to appoint a delegate and their alternate(s), annually, authorizing them to act as official representatives of the Big Bear Fire Authority on the California Joint Powers Insurance Authority (CJPIA) Board for 2024.

Speaker: Board Chair Walsh

COMMITTEE REPORTS

A Fire Authority Administrative Committee meeting was held on:

- January 9, 2024
 - In attendance was Vice Chair Rowe, Director Herrick, Director Segovia, and Director Walsh

DIRECTORS' CLOSING COMMENTS

ADJOURN

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 8th day of February, 2024.



Chardelle Smith
Board Secretary

The Big Bear Fire Authority wishes to make all its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact Board Secretary Chardelle Smith 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

MEETING DATE: February 13, 2024
TO: Board Chair and Directors of Big Bear Fire Authority
FROM: Jeff Willis, Fire Chief *JW*
SUBJECT: CHIEF'S REPORT

HOMELAND SECURITY GRANT

The FY22 grant of \$13,870 has been approved and will allow the purchase of (2) handheld 800 radios.

2023 WINTER STORM REIMBURSEMENT

Assistant Chief Maltby has submitted the reimbursement application and we are currently in the pre-disbursement stage. The next step is to schedule the final disbursement meeting which will happen in the near future. The Authority has requested reimbursement in the amount of approximately \$90,000.

APPARATUS UPDATE

The apparatus committee will be traveling to Appleton Wisconsin for the final inspection of the next Type-I Structure engine February 19th-22nd, 2024. This will mark the end of our build contracts for heavy apparatus with Pierce Manufacturing. We expect this Engine to arrive in Southern California for up-fitting within 3 weeks of the final inspection. The tentative in-service date is the beginning of June 2024.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: February 13, 2024
TO: Board Chair and Directors of Big Bear Fire Authority Board
FROM: Jeff Willis, Fire Chief *JW*
PREPARED BY: Kristin Mandolini, Director of Business Services *KM*
SUBJECT: December 2023 YTD FINANCE REPORT

DECEMBER YTD FINANCIALS – 50% Through the Year

Big Bear Fire Authority

Revenues

- Revenues are at 54% of our YTD budget as of 12/31/2023.

Expenses

- Expenses are exactly on target at 50% of our budget.

**Big Bear Fire Authority
Operating Budget Variance Report
December 31, 2023**

	<u>Annual Budget</u>	<u>YTD Total</u>	<u>Variance</u>	<u>%</u>
<i>Revenue</i>				
Property Tax Revenue	12,939,524	7,335,902	(5,603,622)	57%
Current Service Charges	5,291,592	2,465,007	(2,826,585)	47%
Interagency Revenues	1,020,207	625,354	(394,853)	61%
Use of Money and Property	82,306	27,098	(55,208)	33%
Other Revenue	4,900	1,313	(3,587)	27%
Total Revenue	19,338,529	10,454,674	(8,883,855)	54%
<i>Expenses</i>				
Salaries & Benefits	15,401,670	7,999,947	(7,401,723)	52%
Supplies	335,232	143,025	(192,207)	43%
Professional Services	1,047,526	494,415	(553,111)	47%
Maintenance and Equipment	999,821	474,587	(525,234)	47%
Utilities	231,800	84,484	(147,316)	36%
Other Expenditures	707,425	252,634	(454,791)	36%
Total Expenses	18,723,474	9,449,092	(9,274,382)	50%
Capital Expenditures	325,000	0	(325,000)	0%

Accounts Payable

Checks by Date - Detail by Check Number

User: kmandolini
 Printed: 2/5/2024 3:54 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	02EDD	California State Employment Development PR Batch 00001.12.2023 State Unemployment I PR Batch 00001.12.2023 State Income Tax	12/08/2023 PR Batch 00001.12.2023 Stat PR Batch 00001.12.2023 Stat	291.23 19,985.06
Total for this ACH Check for Vendor 02EDD:				20,276.29
ACH	IRS	Department Of Treasury PR Batch 00001.12.2023 Federal Income Tax PR Batch 00001.12.2023 Medicare PR Batch 00001.12.2023 Medicare Employer	12/08/2023 PR Batch 00001.12.2023 Fede PR Batch 00001.12.2023 Med PR Batch 00001.12.2023 Med	48,929.82 6,014.76 5,061.69
Total for this ACH Check for Vendor IRS:				60,006.27
ACH	02EDD	California State Employment Development PR Batch 00001.11.2023 State Income Tax	11/10/2023 PR Batch 00001.11.2023 Stat	20,029.69
Total for this ACH Check for Vendor 02EDD:				20,029.69
ACH	IRS	Department Of Treasury PR Batch 00001.11.2023 Medicare PR Batch 00001.11.2023 Medicare Employer PR Batch 00001.11.2023 Federal Income Tax	11/10/2023 PR Batch 00001.11.2023 Med PR Batch 00001.11.2023 Med PR Batch 00001.11.2023 Fede	6,046.15 5,190.70 49,878.24
Total for this ACH Check for Vendor IRS:				61,115.09
ACH	EagLM 08NOV23n	Michael Scott Eagleson Oct 2023 Board Stipends	11/08/2023	390.00
Total for this ACH Check for Vendor EagLM:				390.00
ACH	Melnick 08NOV23h	Perri Melnick Oct 2023 Board Stipends	11/08/2023	490.00
Total for this ACH Check for Vendor Melnick:				490.00
ACH	Mote 08NOV23i	Bynette Mote Oct 2023 Board Stipends	11/08/2023	490.00
Total for this ACH Check for Vendor Mote:				490.00
ACH	PutzR 08NOV23j	Randall Putz Oct 2023 Board Stipends	11/08/2023	490.00
Total for this ACH Check for Vendor PutzR:				490.00
ACH	SegoK 08NOV23l	Kendi Segovia Oct 2023 Board Stipends	11/08/2023	490.00
Total for this ACH Check for Vendor SegoK:				490.00
ACH	WinsL 13Dec2023d	Scanner 1 FS 284 Jan-Mar Rent	12/13/2023	9,230.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for this ACH Check for Vendor WinsL:	9,230.96
ACH	02EDD	California State Employment Development	11/24/2023	
		PR Batch 00002.11.2023 State Income Tax	PR Batch 00002.11.2023 State	18,315.72
		PR Batch 00002.11.2023 State Unemployment I	PR Batch 00002.11.2023 State	155.55
			Total for this ACH Check for Vendor 02EDD:	18,471.27
ACH	IRS	Department Of Treasury	11/24/2023	
		PR Batch 00002.11.2023 Federal Income Tax	PR Batch 00002.11.2023 Fed	45,095.72
		PR Batch 00002.11.2023 Medicare	PR Batch 00002.11.2023 Med	5,566.27
		PR Batch 00002.11.2023 Medicare Employer	PR Batch 00002.11.2023 Med	4,793.88
			Total for this ACH Check for Vendor IRS:	55,455.87
ACH	02EDD	California State Employment Development	12/22/2023	
		PR Batch 00002.12.2023 State Unemployment I	PR Batch 00002.12.2023 State	120.22
		PR Batch 00002.12.2023 State Income Tax	PR Batch 00002.12.2023 State	20,600.33
			Total for this ACH Check for Vendor 02EDD:	20,720.55
ACH	IRS	Department Of Treasury	12/22/2023	
		PR Batch 00002.12.2023 Medicare	PR Batch 00002.12.2023 Med	6,416.95
		PR Batch 00002.12.2023 Medicare Employer	PR Batch 00002.12.2023 Med	5,361.40
		PR Batch 00002.12.2023 Federal Income Tax	PR Batch 00002.12.2023 Fed	51,080.49
			Total for this ACH Check for Vendor IRS:	62,858.84
ACH	SegoK 29NOV2023i	Kendi Segovia November Board Stipend	11/29/2023	
				260.00
			Total for this ACH Check for Vendor SegoK:	260.00
15464	AmeriFid	American Fidelity Assurance	11/10/2023	
		PR Batch 00001.11.2023 Am Fidelity Pre Tax	PR Batch 00001.11.2023 Am	435.21
		PR Batch 00002.10.2023 Am Fidelity Pre Tax	PR Batch 00002.10.2023 Am	435.21
		PR Batch 00001.11.2023 Am Fidelity After Tax	PR Batch 00001.11.2023 Am	666.02
		PR Batch 00001.11.2023 Long & Short Term Di	PR Batch 00001.11.2023 Lon	312.96
		PR Batch 00002.10.2023 Am Fidelity After Tax	PR Batch 00002.10.2023 Am	666.02
		PR Batch 00002.10.2023 Long & Short Term Di	PR Batch 00002.10.2023 Lon	42.38
		PR Batch 00001.11.2023 Life Ins Flight	PR Batch 00001.11.2023 Life	111.54
		PR Batch 00002.10.2023 Life Ins Flight	PR Batch 00002.10.2023 Life	11.50
			Total for Check Number 15464:	2,680.84
15465	AmerFlex	American Fidelity Assurance Company	11/10/2023	
		PR Batch 00002.10.2023 Am Fidelity FSA Full	PR Batch 00002.10.2023 Am	435.41
		PR Batch 00001.11.2023 Am Fidelity FSA Full	PR Batch 00001.11.2023 Am	435.41
			Total for Check Number 15465:	870.82
15466	Ameritas nov liab	Ameritas Life Insurance Corp	11/10/2023	
		PR Batch 00001.11.2023 Vision ER	PR Batch 00001.11.2023 Visi	1,153.24
				-57.64
			Total for Check Number 15466:	1,095.60
15467	Ameritas nov liab	Ameritas Life Insurance Corp	11/10/2023	
		PR Batch 00001.11.2023 Dental ER	PR Batch 00001.11.2023 Den	7,145.92
				309.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15467:	7,455.52
15468	02FranTx	Franchise Tax Board PR Batch 00001.11.2023 California Tax Disburs	11/10/2023 PR Batch 00001.11.2023 Cali	1,009.19
			Total for Check Number 15468:	1,009.19
15469	Kaiser nov liab	Public Agency Coalition Enterprise. ATTN PR Batch 00001.11.2023 Health ER Kaiser	11/10/2023 PR Batch 00001.11.2023 Heal	9,401.12 501.76
			Total for Check Number 15469:	9,902.88
15470	Keenan nov liab	Keenan & Associates PR Batch 00001.11.2023 Health ER EPO	11/10/2023 PR Batch 00001.11.2023 Heal	80,087.75 11,138.45
			Total for Check Number 15470:	91,226.20
15471	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00001.11.2023 Lincoln 457 Flat Amou PR Batch 00001.11.2023 Lincoln Roth Flat Amo PR Batch 00001.11.2023 Lincoln 457 Flat ER PR Batch 00001.11.2023 Lincoln 457 Percentag	11/10/2023 PR Batch 00001.11.2023 Linc PR Batch 00001.11.2023 Linc PR Batch 00001.11.2023 Linc PR Batch 00001.11.2023 Linc	1,569.58 75.00 4,279.54 656.65
			Total for Check Number 15471:	6,580.77
15472	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00001.11.2023 Apple 457 Paid Call Pa	11/10/2023 PR Batch 00001.11.2023 App	366.35
			Total for Check Number 15472:	366.35
15473	NatRetSo	Nationwide Retirement Solution PR Batch 00001.11.2023 Nationwide Roth Perce PR Batch 00001.11.2023 Nationwide Percentage PR Batch 00001.11.2023 Nationwide Roth Flat PR Batch 00001.11.2023 Nationwide Flat Amou	11/10/2023 PR Batch 00001.11.2023 Nati PR Batch 00001.11.2023 Nati PR Batch 00001.11.2023 Nati PR Batch 00001.11.2023 Nati	338.74 6,320.40 50.00 2,000.00
			Total for Check Number 15473:	8,709.14
15474	SBCProFF	San Bernardino County Professional Firefig PR Batch 00001.11.2023 Union Dues Local 935	11/10/2023 PR Batch 00001.11.2023 Unic	2,732.38
			Total for Check Number 15474:	2,732.38
15475	ReliStan nov liab	Reliance Standard Life Insurance Co. PR Batch 00001.11.2023 Life and AD and D ER PR Batch 00001.11.2023 Short Term Disability PR Batch 00001.11.2023 Long Term Disability	11/10/2023 PR Batch 00001.11.2023 Life PR Batch 00001.11.2023 Sho PR Batch 00001.11.2023 Lon	663.00 1,136.13 781.52 1,701.07
			Total for Check Number 15475:	4,281.72
15476	SBCERA	SBC Employees' Retirement Association PR Batch 00001.11.2023 SBCERA EE General T PR Batch 00001.11.2023 Survivor SBCERA ER PR Batch 00001.11.2023 SBCERA EE Adjustme PR Batch 00001.11.2023 Survivor SBCERA Em PR Batch 00001.11.2023 SBCERA ER Contribu PR Batch 00001.11.2023 SBCERA ER Adjustme PR Batch 00001.11.2023 SBCERA EE Safety Ti	11/10/2023 PR Batch 00001.11.2023 SBC PR Batch 00001.11.2023 Surv PR Batch 00001.11.2023 SBC PR Batch 00001.11.2023 Surv PR Batch 00001.11.2023 SBC PR Batch 00001.11.2023 SBC PR Batch 00001.11.2023 SBC	588.66 20.24 884.39 20.24 104,238.77 1,858.37 12,200.19

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00001.11.2023 SBCERA ER Cont. T2	PR Batch 00001.11.2023 SBC	3,198.51
		PR Batch 00001.11.2023 SBCERA EE Tier 2	PR Batch 00001.11.2023 SBC	16,201.01
			Total for Check Number 15476:	139,210.38
15477	Texas	Texas Life Insurance Company	11/10/2023	
		PR Batch 00002.10.2023 Texas Life Ins Post Tax	PR Batch 00002.10.2023 Texa	161.99
		PR Batch 00001.11.2023 Texas Life Ins Post Tax	PR Batch 00001.11.2023 Texa	161.99
			Total for Check Number 15477:	323.98
15478	2Hot 6690	2 HotUniforms, Inc Shirt Embordery	11/08/2023	369.75
			Total for Check Number 15478:	369.75
15479	2Hot 6692	2 HotUniforms, Inc Uniforms	11/08/2023	424.13
			Total for Check Number 15479:	424.13
15480	APlumb 08NOV23p	A Plumbing & Heating Inc Boulder Bay FS	11/08/2023	3,816.80
			Total for Check Number 15480:	3,816.80
15481	ZieglerA 08NOV23f	Al Ziegler Oct 2023 Board Stipends	11/08/2023	390.00
			Total for Check Number 15481:	390.00
15482	AllStar 251236	All Star Fire Equipment Extinguisher Bracket	11/08/2023	233.50
			Total for Check Number 15482:	233.50
15483	AllStar 251237	All Star Fire Equipment Turnouts & Suspenders	11/08/2023	3,633.81
			Total for Check Number 15483:	3,633.81
15484	Atkinson 691286	Atkinson, Andelson, Loya, Ruud & Romo Legal - Investigation	11/08/2023	1,690.00
			Total for Check Number 15484:	1,690.00
15485	Atkinson 694099	Atkinson, Andelson, Loya, Ruud & Romo Legal - Investigation	11/08/2023	946.32
			Total for Check Number 15485:	946.32
15486	BVElect OCT23StmtD	Bear Valley Electric FS281 Electric Service	11/08/2023	2,203.21
			Total for Check Number 15486:	2,203.21
15487	BVElect OCT23StmtE	Bear Valley Electric FS285 Electric Service	11/08/2023	533.66
			Total for Check Number 15487:	533.66
15488	BVPrint 10515	Bear Valley Printing New Board Member Business Cards	11/08/2023	79.12

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15488:	79.12
15489	55BBCSD 19	Big Bear City CSD Misc Cost Reimbursement BVES	11/08/2023	319.83
			Total for Check Number 15489:	319.83
15490	55BBCSD OCT23StmtF	Big Bear City CSD FS283 Dumpster Service	11/08/2023	197.42
			Total for Check Number 15490:	197.42
15491	55BBCSD OCT23StmtG	Big Bear City CSD FS282 Dumpster Service	11/08/2023	306.04
			Total for Check Number 15491:	306.04
15492	55BBCSD OCT23StmtH	Big Bear City CSD TC Dumpster Service	11/08/2023	197.42
			Total for Check Number 15492:	197.42
15493	BBPaint 144805	Big Bear Paint Center FS282 Building Maintenance	11/08/2023	186.40
			Total for Check Number 15493:	186.40
15494	Bound OCT23StmtB	Bound Tree Medical, LLC Medical Supplies Restock	11/08/2023	1,762.35
			Total for Check Number 15494:	1,762.35
15495	BraunNW 35005	Braun NW, Inc. Air Horn for MA8211	11/08/2023	337.26
			Total for Check Number 15495:	337.26
15496	JPIARegi 08NOV23o 08NOV23o 08NOV23o 08NOV23o	California JPIA Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24	11/08/2023	3,371.19 16,459.32 10,113.55 49,377.94
			Total for Check Number 15496:	79,322.00
15497	04DWP OCT23StmtI	CBBL Dept of Water FS281 Water Service	11/08/2023	196.45
			Total for Check Number 15497:	196.45
15498	04DWP OCT23StmtJ	CBBL Dept of Water Moonridge FS Water Service	11/08/2023	50.70
			Total for Check Number 15498:	50.70
15499	04DWP OCT23StmtH	CBBL Dept of Water FS281 Fire Sprinkler Water Service	11/08/2023	10.24
			Total for Check Number 15499:	10.24
15500	ChacoR 08NOV23Q	Roland Chacon BBL Tree Grant Reimbursement	11/08/2023	1,000.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15500:	1,000.00
15501	Charter OCT23StmtL	Charter Communications FS282/3 TV/Network	11/08/2023	594.44
			Total for Check Number 15501:	594.44
15502	Charter OCT23StmtK	Charter Communications FS284 Enterprise Internet/Voice	11/08/2023	159.97
			Total for Check Number 15502:	159.97
15503	ConnPump 27447	Connelly Pumping Services, LLC FS284 Holding Tank Pumping Service	11/08/2023	200.00
			Total for Check Number 15503:	200.00
15504	52Confir 2024-023 2024-023 2024-023	Consolidated Fire Agencies ADM Dispatch Services OCT-DEC 2023 ADM Dispatch Services OCT-DEC 2023 ADM Dispatch Services OCT-DEC 2023	11/08/2023	28,399.76 14,199.89 42,599.65
			Total for Check Number 15504:	85,199.30
15505	Dept GEM052372RV	Department of Health Care Services GEMT Quarterly Payment Q4/2022	11/08/2023	30,243.78
			Total for Check Number 15505:	30,243.78
15506	MountWat 94623-1767	Eric Heino Bottled Water Service/Dispenser Rental	11/08/2023	56.00
			Total for Check Number 15506:	56.00
15507	Frontier OCT23StmtO	Frontier Communications FS282 AUX Bldg Phone Service	11/08/2023	86.17
			Total for Check Number 15507:	86.17
15508	Frontier OCT23StmtN	Frontier Communications FS282 Phone Service	11/08/2023	77.02
			Total for Check Number 15508:	77.02
15509	Frontier OCT23StmtM	Frontier Communications FS281 Fax Line	11/08/2023	63.11
			Total for Check Number 15509:	63.11
15510	Frontier OCT23StmtP	Frontier Communications FS283 Phone Service	11/08/2023	230.35
			Total for Check Number 15510:	230.35
15511	Granicus 174288	Granicus 2023/2024 Hosting Fee	11/08/2023	5,136.00
			Total for Check Number 15511:	5,136.00
15512	Image200 642211	Image 2000 Copier Lease	11/08/2023	1,842.39

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15512:	1,842.39
15513	LNCurtis INV757854	L.N. Curtis & Sons Inc New ME282 Thermal Camera	11/08/2023	12,143.56
			Total for Check Number 15513:	12,143.56
15514	LNCurtis INV759635	L.N. Curtis & Sons Inc New ME282 Pike Pole & Pry Bar	11/08/2023	1,422.66
			Total for Check Number 15514:	1,422.66
15515	LNCurtis INV760188	L.N. Curtis & Sons Inc New ME282 Adapters	11/08/2023	374.47
			Total for Check Number 15515:	374.47
15516	WalshLa 08NOV23m	Larry Walsh Oct 2023 Board Stipends	11/08/2023	520.00
			Total for Check Number 15516:	520.00
15517	LifeAssi OCT23StmtC	Life Assist Inc Medical Supplies Restock	11/08/2023	2,799.32
			Total for Check Number 15517:	2,799.32
15518	DIY OCT23StmtA OCT23StmtA	Lumber City Corp MT 281 Screws Building Maintenance	11/08/2023	16.65 477.16
			Total for Check Number 15518:	493.81
15519	MayJ 956791	Joshua May AB38 Overpayment Reimbursement	11/08/2023	80.00
			Total for Check Number 15519:	80.00
15520	MissLin OCT23Stmt	Mission Linen Supply Shop Linen Service	11/08/2023	146.35
			Total for Check Number 15520:	146.35
15521	Ninjio NMS-51516	Ninjio LLC Computer Protection Training	11/08/2023	75.00
			Total for Check Number 15521:	75.00
15522	KBHR 1300004327	Parallel Broadcasting Inc Radio Public Service Messaging	11/08/2023	231.40
			Total for Check Number 15522:	231.40
15523	Butc OCT23StmtP OCT23StmtP	Pinon Enterprises INC FS282 Maintenance MT281 Maintenance	11/08/2023	782.01 104.29
			Total for Check Number 15523:	886.30
15524	Neopost OCT23StmtL OCT23StmtL	Quadient Finance USA,Inc Postage Meter Postage Meter	11/08/2023	28.35 799.55

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	OCT23StmtL	Postage Meter		107.34
			Total for Check Number 15524:	935.24
15525	MountBev 29780	Randy J. Spitz Beverage Service/Supplies	11/08/2023	52.75
			Total for Check Number 15525:	52.75
15526	HerrR 08NOV23g	Rick Herrick Oct 2023 Board Stipends	11/08/2023	490.00
			Total for Check Number 15526:	490.00
15527	RRowe 08NOV23k	Robert Rowe Oct 2023 Board Stipends	11/08/2023	520.00
			Total for Check Number 15527:	520.00
15528	StapR 08NOV2023d	Robert Stapp Transfer Meal Reimbursement	11/08/2023	12.85
			Total for Check Number 15528:	12.85
15529	SBCFuel FLT23/24-038 FLT23/24-038	San Bernardino County - Fleet Managemen Fuel Fuel	11/08/2023	6,199.15 3,731.26
			Total for Check Number 15529:	9,930.41
15530	TGuyon 08NOV2023 08NOV2023a 08NOV2023b 08NOV2023c	Tyler Guyon Transfer Meal Reimbursement Transfer Meal Reimbursement Transfer Meal Reimbursement Transfer Meal Reimbursement	11/08/2023	12.55 18.36 21.13 20.00
			Total for Check Number 15530:	72.04
15531	BBTeleph 13152	Vatch Arouchian Outdoor Emergency FS Phones	11/08/2023	74.00
			Total for Check Number 15531:	74.00
15532	ModSpace 9019203855	Williams Scotsman, Inc. FS281 Temp Office Space Rental	11/08/2023	814.37
			Total for Check Number 15532:	814.37
15533	WardZac 08NOV23e 08NOV23f	Zachary Ward Transfer Meal Reimbursement Transfer Meal Reimbursement	11/08/2023	19.98 18.54
			Total for Check Number 15533:	38.52
15534	AlexM 15NOV2023	Alex Marshall Driver Operator 1A Training Reimbursement	11/15/2023	508.77
			Total for Check Number 15534:	508.77
15535	AmazNew 19LQ-1YJ9-41YR 19LQ-1YJ9-41YR 19LQ-1YJ9-41YR	Amazon Capital Services Software/Other Peripherals Fleet Maintenance Building Maintenance	11/15/2023	1,121.03 808.33 1,655.21

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15535:	3,584.57
15536	AmazNew 1DN7-1GJK-6NYN	Amazon Capital Services Office Supplies	11/15/2023	766.87
			Total for Check Number 15536:	766.87
15537	Atkinson 697364	Atkinson, Andelson, Loya, Ruud & Romo Legal Investigation	11/15/2023	280.56
			Total for Check Number 15537:	280.56
15538	Avcom 108795	Avcom Services, Inc. Alarm Monitoring Charges	11/15/2023	437.08
			Total for Check Number 15538:	437.08
15539	BeckW 15NOV2023e	William F Beckman Violation Dismissed Reimbursement	11/15/2023	135.00
			Total for Check Number 15539:	135.00
15540	BeilB 15NOV2023g	Bryan & Ann Living Trust 3/3 Beilby Citation Overpayment Reimbursement	11/15/2023	138.71
			Total for Check Number 15540:	138.71
15541	BBK 15NOV23c	Best Best & Krieger General Matters & Correspondence	11/15/2023	690.80
			Total for Check Number 15541:	690.80
15542	Grizzly OCTState23i	Big Bear Grizzly BB Now AD Run October 2023	11/15/2023	268.00
			Total for Check Number 15542:	268.00
15543	BBUrgent 2448	Big Bear Urgent Care New Empl. Physicals X2/DMV Physicals X2	11/15/2023	909.00
			Total for Check Number 15543:	909.00
15545	Charter OCTState23e	Charter Communications FS283 Enterprise TV	11/15/2023	135.60
			Total for Check Number 15545:	135.60
15546	Charter OCTState23b	Charter Communications FS281 Enterprise TV	11/15/2023	132.40
			Total for Check Number 15546:	132.40
15547	Charter OCTState23a	Charter Communications FS282 Enterprise Internet/Voice	11/15/2023	486.57
			Total for Check Number 15547:	486.57
15548	Charter OCTState23c	Charter Communications FS281 Enterprise Internet/Voice	11/15/2023	486.57
			Total for Check Number 15548:	486.57

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
15549	Charter OCTState23d	Charter Communications FS281 Enterprise Internet	11/15/2023	1,374.00
Total for Check Number 15549:				1,374.00
15550	DataT 157969	Citation / Permits Processing Center Fire Prevention Billing Service	11/15/2023	4,452.00
Total for Check Number 15550:				4,452.00
15551	CarQuest OCTState23g OCTState23g	CJTK LLC Fleet Maintenance Fleet Maintenance	11/15/2023	19.37 66.79
Total for Check Number 15551:				86.16
15552	caltool OCTState23j	CTWS LLC FS281 Oxygen	11/15/2023	162.80
Total for Check Number 15552:				162.80
15553	caltool OCTState23i	CTWS LLC FS282 Oxygen	11/15/2023	144.20
Total for Check Number 15553:				144.20
15554	FailSafe 13197	Failsafe Testing, LLC Annual Inspection T-281	11/15/2023	1,100.00
Total for Check Number 15554:				1,100.00
15555	Image200 64637	Image 2000 Copier Toner	11/15/2023	14.75
Total for Check Number 15555:				14.75
15556	ChanJo 15NOV2023a	Joanne Chan Transfer Meal Reimbursement	11/15/2023	17.68
Total for Check Number 15556:				17.68
15557	KlauR 15NOV2023h	Rebecca Klausman Citation Overpayment Reimbursement	11/15/2023	250.00
Total for Check Number 15557:				250.00
15558	LNCurtis OCTState23k	L.N. Curtis & Sons Inc New ME282 Equipment	11/15/2023	2,629.95
Total for Check Number 15558:				2,629.95
15559	MercTire 91946	Lawson's Inc MA9506 Tire Mount	11/15/2023	70.00
Total for Check Number 15559:				70.00
15560	MercTire 91970	Lawson's Inc ARV Tire Mounting	11/15/2023	132.00
Total for Check Number 15560:				132.00
15561	M&MMech OCTState23f	M&M Mechanical Services Inc. Heater Repair	11/15/2023	980.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15561:	980.00
15562	NAPA BB OCTState23 OCTState23	NAPA Auto Parts Fleet Maintenance Fleet Maintenance	11/15/2023	49.54 7.53
			Total for Check Number 15562:	57.07
15563	OppenI 4967	Oppenheimer Investigations Group LLP Harassment Investigation	11/15/2023	6,280.00
			Total for Check Number 15563:	6,280.00
15564	ReisJ 15NOV2023f	Joanne Reisler Violation Dismissed - Payment Reimbursement	11/15/2023	392.81
			Total for Check Number 15564:	392.81
15565	NAPA OCTState23h OCTState23h OCTState23h	Superior Automotive Warehouse General Maintenance Fleet Maintenance Fleet Maintenance	11/15/2023	47.15 545.47 729.84
			Total for Check Number 15565:	1,322.46
15566	HeinV 15NOV2023i	Viola Heinzelmann BBL Tree Grant Reimbursement - 755 North Sta	11/15/2023	1,000.00
			Total for Check Number 15566:	1,000.00
15567	02FranTx	Franchise Tax Board PR Batch 00002.11.2023 California Tax Disburs	11/24/2023 PR Batch 00002.11.2023 Cali	1,009.19
			Total for Check Number 15567:	1,009.19
15568	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00002.11.2023 Lincoln 457 Flat Amou PR Batch 00002.11.2023 Lincoln Roth Flat Amo PR Batch 00002.11.2023 Lincoln 457 Percentage	11/24/2023 PR Batch 00002.11.2023 Linc PR Batch 00002.11.2023 Linc PR Batch 00002.11.2023 Linc	310.00 75.00 591.25
			Total for Check Number 15568:	976.25
15569	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00002.11.2023 Apple 457 Paid Call Pa	11/24/2023 PR Batch 00002.11.2023 App	366.35
			Total for Check Number 15569:	366.35
15570	NatRetSo	Nationwide Retirement Solution PR Batch 00002.11.2023 Nationwide Roth Flat PR Batch 00002.11.2023 Nationwide Flat Amou PR Batch 00002.11.2023 Nationwide Roth Perce PR Batch 00002.11.2023 Nationwide Percentage	11/24/2023 PR Batch 00002.11.2023 Nati PR Batch 00002.11.2023 Nati PR Batch 00002.11.2023 Nati PR Batch 00002.11.2023 Nati	50.00 2,000.00 483.61 5,226.44
			Total for Check Number 15570:	7,760.05
15571	SBCProFF	San Bernardino County Professional Firefig PR Batch 00002.11.2023 Union Dues Local 935	11/24/2023 PR Batch 00002.11.2023 Unic	2,732.38
			Total for Check Number 15571:	2,732.38
15572	SBCERA	SBC Employees' Retirement Association PR Batch 00002.11.2023 SBCERA ER Cont. T2	11/24/2023 PR Batch 00002.11.2023 SBC	3,198.51

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00002.11.2023 Survivor SBCERA Em	PR Batch 00002.11.2023 Surv	23.00
		PR Batch 00002.11.2023 SBCERA ER Adjustm	PR Batch 00002.11.2023 SBC	5,990.25
		PR Batch 00002.11.2023 SBCERA EE Tier 2	PR Batch 00002.11.2023 SBC	16,497.33
		PR Batch 00002.11.2023 SBCERA EE Adjustme	PR Batch 00002.11.2023 SBC	1,523.13
		PR Batch 00002.11.2023 SBCERA ER Contribu	PR Batch 00002.11.2023 SBC	106,244.59
		PR Batch 00002.11.2023 SBCERA EE General 1	PR Batch 00002.11.2023 SBC	588.66
		PR Batch 00002.11.2023 SBCERA EE Safety Ti	PR Batch 00002.11.2023 SBC	12,508.54
		PR Batch 00002.11.2023 Survivor SBCERA ER	PR Batch 00002.11.2023 Surv	23.00
			Total for Check Number 15572:	146,597.01
15573	USBank	US Bank Corporate Payment Systems	11/21/2023	
	OCTCALCARD2023	Conference		362.95
	OCTCALCARD2023	Office Supplies		135.00
	OCTCALCARD2023	TransUnion		75.00
	OCTCALCARD2023	General Household		709.00
	OCTCALCARD2023	Stamps.com		29.99
	OCTCALCARD2023	Board/Budget/Chief's Meetings		191.97
	OCTCALCARD2023	Software/Other Peripherals		436.13
	OCTCALCARD2023	Newspapers/Publications/Subscriptions		274.98
	OCTCALCARD2023	License Renewals/Training Courses		4,098.00
	OCTCALCARD2023	Fleet Maintenance		693.22
	OCTCALCARD2023	Mutual Aid Fuel/Cowlitz Complex		545.03
	OCTCALCARD2023	Building Maintenance		317.31
	OCTCALCARD2023	Fleet Maintenance		1,891.98
	OCTCALCARD2023	OnStar		49.99
	OCTCALCARD2023	Mutual Aid Other/Cowlitz Complex		53.05
	OCTCALCARD2023	Uniform Pieces/Boots/Embroidery		806.30
	OCTCALCARD2023	Postage		2,500.00
	OCTCALCARD2023	Mutual Aid Travel/Happy Camp & Cowlitz Com		1,697.52
			Total for Check Number 15573:	14,867.42
15574	FirstAid C-2238	Accurate First Aid Services, LLC FS281 Onsite First Aid & Compliance Service	11/22/2023	96.36
			Total for Check Number 15574:	96.36
15575	FirstAid C-2237	Accurate First Aid Services, LLC FS282 Onsite First Aid & Compliance Service	11/22/2023	96.08
			Total for Check Number 15575:	96.08
15576	FirstAid C-2234	Accurate First Aid Services, LLC FS283 Onsite First Aid & Compliance Service	11/22/2023	70.95
			Total for Check Number 15576:	70.95
15577	AlexM 21NOV2023b 21NOV2023m	Alex Marshall Transfer Meal Reimbursement Transfer Meal Reimbursement	11/22/2023	12.55 11.55
			Total for Check Number 15577:	24.10
15578	AmazNew 14TW-XM73-6VRY	Amazon Capital Services General Household Supplies	11/22/2023	317.35
			Total for Check Number 15578:	317.35
15579	Thomgas 3157034665	AmeriGas FS284 Propane	11/22/2023	944.94

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15579:	944.94
15580	Banca OCTSTMT23j OCTSTMT23j	Banc Of America Public Capitol Corp Brush Engine/Ladder Truck Principal Payment Brush Engine/Ladder Truck Interest Payment	11/22/2023	150,252.49 25,779.53
			Total for Check Number 15580:	176,032.02
15581	BVElect OCTSTMT23f	Bear Valley Electric FS 282 Electric Service	11/22/2023	1,359.22
			Total for Check Number 15581:	1,359.22
15582	BVElect OCTSTMT23g	Bear Valley Electric FS 285 Electric Service	11/22/2023	500.50
			Total for Check Number 15582:	500.50
15583	BVElect OCTSTMT23d	Bear Valley Electric Moonridge FS Electric Service	11/22/2023	69.87
			Total for Check Number 15583:	69.87
15584	BVElect OCTSTMT23e	Bear Valley Electric FS 282 AUX BLDG Electric Service	11/22/2023	137.03
			Total for Check Number 15584:	137.03
15585	BBK 21 NOV2023j	Best Best & Krieger General Matters & Correspondence	11/22/2023	6,485.00
			Total for Check Number 15585:	6,485.00
15586	BBK 21 NOV2023n	Best Best & Krieger General Matters & Correspondence	11/22/2023	2,379.50
			Total for Check Number 15586:	2,379.50
15587	BBK 21 NOV2023g	Best Best & Krieger General Matters & Correspondence	11/22/2023	3,629.20
			Total for Check Number 15587:	3,629.20
15588	55BBCSD OCTSTMT23i	Big Bear City CSD FS282 AUX BLDG Water Service	11/22/2023	402.62
			Total for Check Number 15588:	402.62
15589	55BBCSD OCTSTMT23h	Big Bear City CSD FS282 Water Service	11/22/2023	894.12
			Total for Check Number 15589:	894.12
15590	CalOpti 22-311316	CalOptima Patient Refund	11/22/2023	156.14
			Total for Check Number 15590:	156.14
15591	DiazC 21NOV2023f 21NOV2023k	Cesar Diaz Transfer Meal Reimbursement Transfer Meal Reimbursement	11/22/2023	20.00 11.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15591:	31.54
15592	Cummins X2-51808	Cummins Inc. ME-4813 Repair	11/22/2023	7,472.93
			Total for Check Number 15592:	7,472.93
15593	Cummins X2-56215	Cummins Inc. ME-4813 Repair	11/22/2023	41,211.13
			Total for Check Number 15593:	41,211.13
15594	Cypher C-23-305444	Cypheron Healthcare Solutions Ambulance Billing Service	11/22/2023	11,331.27
			Total for Check Number 15594:	11,331.27
15595	EnriqR 21NOV2023 21NOV2023a	Rickie Enriquez Transfer Meal Reimbursement Transfer Meal Reimbursement	11/22/2023	11.38 10.18
			Total for Check Number 15595:	21.56
15596	FireA 2596	Fire Apparatus Solutions T-281 Parts	11/22/2023	138.61
			Total for Check Number 15596:	138.61
15597	FireA 2546	Fire Apparatus Solutions ME-4813 Parts	11/22/2023	358.85
			Total for Check Number 15597:	358.85
15598	GlobStar 60501756	Globalstar INC and Subsidiary Satellite Phone Service	11/22/2023	133.37
			Total for Check Number 15598:	133.37
15599	Ianlakin 21NOV2023c 21NOV2023l	Ian Lakin Transfer Meal Reimbursement Transfer Meal Reimbursement	11/22/2023	22.59 9.79
			Total for Check Number 15599:	32.38
15600	ICEMA 23-109	Inland Counties Emergency Medical Agenc FY2023-24 1st Qtr Admin Fees	11/22/2023	6,170.02
			Total for Check Number 15600:	6,170.02
15601	ChanJo 21NOV2023d	Joanne Chan Transfer Meal Reimbursement	11/22/2023	17.68
			Total for Check Number 15601:	17.68
15602	ProsMed 22-237435	Prospect Medical Group Attn: PMG Claims Patient Refund	11/22/2023	118.20
			Total for Check Number 15602:	118.20
15603	MountBev 29786	Randy J. Spitz Beverage Service/Supplies	11/22/2023	214.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15603:	214.00
15604	RelaInsu 23-85287	Relation Insurance Inc Patient Refund/Mardesic	11/22/2023	1,917.11
			Total for Check Number 15604:	1,917.11
15605	SWGAs OCTSTMT23k	Southwest Gas Corporation Training Center B Natural Gas Service	11/22/2023	11.00
			Total for Check Number 15605:	11.00
15606	SWGAs OCTSTMT23b	Southwest Gas Corporation FS281 Natural Gas Service	11/22/2023	921.27
			Total for Check Number 15606:	921.27
15607	SWGAs OCTSTMT23n	Southwest Gas Corporation FS282 Aux Bldg Natural Gas Service	11/22/2023	320.16
			Total for Check Number 15607:	320.16
15608	SWGAs OCTSTMT23l	Southwest Gas Corporation Training Center C Natural Gas Service	11/22/2023	66.17
			Total for Check Number 15608:	66.17
15609	SWGAs OCTSTMT23o	Southwest Gas Corporation FS285 Natural Gas Service	11/22/2023	160.68
			Total for Check Number 15609:	160.68
15610	SWGAs OCTSTMT23c	Southwest Gas Corporation FS283 Natural Gas Service	11/22/2023	143.92
			Total for Check Number 15610:	143.92
15611	SWGAs OCTSTMT23	Southwest Gas Corporation Boulder Bay FS Natural Gas Service	11/22/2023	15.14
			Total for Check Number 15611:	15.14
15612	SWGAs OCTSTMT23a	Southwest Gas Corporation Moonridge FS Natural Gas Service	11/22/2023	104.06
			Total for Check Number 15612:	104.06
15613	SWGAs OCTSTMT23m	Southwest Gas Corporation FS282 Natural Gas Service	11/22/2023	564.99
			Total for Check Number 15613:	564.99
15614	VeriWire 9949109191	Verizon Wireless Cell Phone Service	11/22/2023	1,513.98
			Total for Check Number 15614:	1,513.98
15615	2Hot 6785	2 HotUniforms, Inc Uniforms	11/29/2023	958.03
			Total for Check Number 15615:	958.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
15616	AirExcha 91610921	Air Exchange, Inc FS 281 Ventilation Repair	11/29/2023	684.03
Total for Check Number 15616:				684.03
15617	AllStar 251920	All Star Fire Equipment Fire Helmets	11/29/2023	830.05
Total for Check Number 15617:				830.05
15618	BVElect NOVState23b	Bear Valley Electric FS 283 Electric Service	11/29/2023	378.93
Total for Check Number 15618:				378.93
15619	BVElect OCTState23z	Bear Valley Electric FS 281 Electric Service	11/29/2023	2,203.21
Total for Check Number 15619:				2,203.21
15620	55BBCSD NOVState23d	Big Bear City CSD FS285 Water Service	11/29/2023	2.33
Total for Check Number 15620:				2.33
15621	Charter NOVState	Charter Communications Reporting Account	11/29/2023	319.94
Total for Check Number 15621:				319.94
15622	Charter NOVStateA	Charter Communications FS 282 TV/Network	11/29/2023	594.44
Total for Check Number 15622:				594.44
15623	ConnPump 27505	Connelly Pumping Services, LLC FS 284 Holding Tank Pumping Service	11/29/2023	200.00
Total for Check Number 15623:				200.00
15624	CrossCom 2023-4-29-	Cross Connections Emergency Services INC BE 281 Batteries	11/29/2023	1,111.28
Total for Check Number 15624:				1,111.28
15625	DLL 81464561	De Lage Landen Financial Services, INC Office Copier Lease	11/29/2023	555.19
Total for Check Number 15625:				555.19
15626	DeFoR 29NOV2023f	Robert DeFoe Transfer Meal Reimbursement	11/29/2023	16.74
Total for Check Number 15626:				16.74
15627	EnriqR 29NOV2023e	Rickie Enriquez Transfer Meal Reimbursement	11/29/2023	12.67
Total for Check Number 15627:				12.67
15628	Ianlakin 29NOV2023	Ian Lakin Transfer Meal Reimbursement	11/29/2023	9.92

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15628:	9.92
15629	ChanJo 29NOV2023i	Joanne Chan Transfer Meal Reimbursement	11/29/2023	11.12
			Total for Check Number 15629:	11.12
15630	Keenan 298182	Keenan & Associates Virtual Health Benefits Fair	11/29/2023	500.00
			Total for Check Number 15630:	500.00
15631	WalshLa 29NOV2023j	Larry Walsh November Board Stipend	11/29/2023	260.00
			Total for Check Number 15631:	260.00
15632	Butc NOVState23c NOVState23c	Pinon Enterprises INC FS 281/282 MA281	11/29/2023	55.85
				13.74
			Total for Check Number 15632:	69.59
15633	RenisImg 29NOV2023k	Renaissance Imaging Medical Associates Employee X-Ray	11/29/2023	49.00
			Total for Check Number 15633:	49.00
15634	HerrR 29NOV2023g	Rick Herrick November Board Stipend	11/29/2023	130.00
			Total for Check Number 15634:	130.00
15635	RRowe 29NOV2023h	Robert Rowe November Board Stipend	11/29/2023	130.00
			Total for Check Number 15635:	130.00
15636	TGuyon 29NOV2023a 29NOV2023b	Tyler Guyon Transfer Meal Reimbursement Transfer Meal Reimbursement	11/29/2023	13.68
				15.94
			Total for Check Number 15636:	29.62
15637	BBTeleph 13177	Vatch Arouchian Outdoor Emergency FS Phones	11/29/2023	74.00
			Total for Check Number 15637:	74.00
15638	WCPipe 3445	West Coast Pipeworks FS 281 Gas line Repair	11/29/2023	314.15
			Total for Check Number 15638:	314.15
15639	WardZac 29NOV2023c 29NOV2023d	Zachary Ward Transfer Meal Reimbursement Transfer Meal Reimbursement	11/29/2023	14.77
				13.68
			Total for Check Number 15639:	28.45
15640	AmeriFid	American Fidelity Assurance PR Batch 00001.12.2023 Long & Short Term Di	12/08/2023 PR Batch 00001.12.2023 Lon	312.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00001.12.2023 Am Fidelity After Tax	PR Batch 00001.12.2023 Am	666.02
		PR Batch 00002.11.2023 Life Ins Flight	PR Batch 00002.11.2023 Life	11.50
		PR Batch 00002.11.2023 Long & Short Term Di	PR Batch 00002.11.2023 Lon	42.38
		PR Batch 00002.11.2023 Am Fidelity Pre Tax	PR Batch 00002.11.2023 Am	435.21
		PR Batch 00001.12.2023 Life Ins Flight	PR Batch 00001.12.2023 Life	111.54
		PR Batch 00001.12.2023 Am Fidelity Pre Tax	PR Batch 00001.12.2023 Am	435.21
		PR Batch 00002.11.2023 Am Fidelity After Tax	PR Batch 00002.11.2023 Am	666.02
		Total for Check Number 15640:		2,680.84
15641	AmerFlex	American Fidelity Assurance Company	12/08/2023	
		PR Batch 00001.12.2023 Am Fidelity FSA Full	PR Batch 00001.12.2023 Am	435.41
		PR Batch 00002.11.2023 Am Fidelity FSA Full	PR Batch 00002.11.2023 Am	435.41
		Total for Check Number 15641:		870.82
15642	02FranTx	Franchise Tax Board	12/08/2023	
		PR Batch 00001.12.2023 California Tax Disburs	PR Batch 00001.12.2023 Cali	1,009.19
		Total for Check Number 15642:		1,009.19
15643	Kaiser dec liab	Public Agency Coalition Enterprise. ATTN	12/08/2023	
		PR Batch 00001.12.2023 Health ER Kaiser	PR Batch 00001.12.2023 Hea	11,580.40
				501.76
		Total for Check Number 15643:		12,082.16
15644	Keenan dec liab	Keenan & Associates	12/08/2023	
		PR Batch 00001.12.2023 Health ER EPO	PR Batch 00001.12.2023 Hea	81,088.85
				11,138.45
		Total for Check Number 15644:		92,227.30
15645	Lincoln	Lincoln National Life Insurance Co (5H-26	12/08/2023	
		PR Batch 00001.12.2023 Lincoln Roth Flat Amc	PR Batch 00001.12.2023 Linc	75.00
		PR Batch 00001.12.2023 Lincoln 457 Flat ER	PR Batch 00001.12.2023 Linc	4,279.54
		PR Batch 00001.12.2023 Lincoln 457 Flat Amou	PR Batch 00001.12.2023 Linc	1,569.58
		PR Batch 00001.12.2023 Lincoln 457 Percentag	PR Batch 00001.12.2023 Linc	617.12
		Total for Check Number 15645:		6,541.24
15646	MidAmeri	MidAmerica Admin & Retirement Solution	12/08/2023	
		PR Batch 00001.12.2023 Apple 457 Paid Call Pe	PR Batch 00001.12.2023 App	366.35
		Total for Check Number 15646:		366.35
15647	NatRetSo	Nationwide Retirement Solution	12/08/2023	
		PR Batch 00001.12.2023 Nationwide Roth Flat	PR Batch 00001.12.2023 Nati	50.00
		PR Batch 00001.12.2023 Nationwide Roth Perce	PR Batch 00001.12.2023 Nati	395.12
		PR Batch 00001.12.2023 Nationwide Percentage	PR Batch 00001.12.2023 Nati	7,881.79
		PR Batch 00001.12.2023 Nationwide Flat Amou	PR Batch 00001.12.2023 Nati	2,000.00
		Total for Check Number 15647:		10,326.91
15648	SBCProFF	San Bernardino County Professional Firefig	12/08/2023	
		PR Batch 00001.12.2023 Union Dues Local 935	PR Batch 00001.12.2023 Unic	2,732.38
		Total for Check Number 15648:		2,732.38
15649	ReliStan	Reliance Standard Life Insurance Co.	12/08/2023	
		PR Batch 00001.12.2023 Long Term Disability	PR Batch 00001.12.2023 Lon	807.77
		PR Batch 00001.12.2023 Short Term Disability	PR Batch 00001.12.2023 Sho	1,171.92

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	dec liab	PR Batch 00001.12.2023 Life and AD and D ER	PR Batch 00001.12.2023 Life	702.00
				217.96
			Total for Check Number 15649:	2,899.65
15650	SBCERA	SBC Employees' Retirement Association	12/08/2023	
		PR Batch 00001.12.2023 Survivor SBCERA ER	PR Batch 00001.12.2023 Surv	23.00
		PR Batch 00001.12.2023 SBCERA EE Safety Ti	PR Batch 00001.12.2023 SBC	13,469.86
		PR Batch 00001.12.2023 SBCERA EE General T	PR Batch 00001.12.2023 SBC	588.66
		PR Batch 00001.12.2023 SBCERA EE Tier 2	PR Batch 00001.12.2023 SBC	16,649.20
		PR Batch 00001.12.2023 Survivor SBCERA Em	PR Batch 00001.12.2023 Surv	23.00
		PR Batch 00001.12.2023 SBCERA ER Cont. T2	PR Batch 00001.12.2023 SBC	3,198.51
		PR Batch 00001.12.2023 SBCERA ER Contribu	PR Batch 00001.12.2023 SBC	111,111.90
		PR Batch 00001.12.2023 SBCERA EE Adjustmc	PR Batch 00001.12.2023 SBC	337.42
			Total for Check Number 15650:	145,401.55
15651	Texas	Texas Life Insurance Company	12/08/2023	
		PR Batch 00002.11.2023 Texas Life Ins Post Tax	PR Batch 00002.11.2023 Texe	161.99
		PR Batch 00001.12.2023 Texas Life Ins Post Tax	PR Batch 00001.12.2023 Texe	161.99
			Total for Check Number 15651:	323.98
15652	AlexM 05Dec2023g	Alex Marshall Transfer Meal Reimbursement	12/06/2023	
				12.55
			Total for Check Number 15652:	12.55
15653	AllStar 252087	All Star Fire Equipment Helmet Shields	12/06/2023	
				406.50
			Total for Check Number 15653:	406.50
15654	AmazNew 1LFH-YGQ4-969L 1LFH-YGQ4-969L	Amazon Capital Services Fleet Maintenance General Household	12/06/2023	
				154.39
				496.61
			Total for Check Number 15654:	651.00
15655	AmazNew 1JD3-9CWQ-FJMH 1JD3-9CWQ-FJMH	Amazon Capital Services Office Supplies Battery Pack C2800	12/06/2023	
				108.61
				215.45
			Total for Check Number 15655:	324.06
15656	Thomgas 3157884806	AmeriGas FS284 Propane	12/06/2023	
				4.30
			Total for Check Number 15656:	4.30
15657	BVElect NovState23r	Bear Valley Electric FS285 Electric Service	12/06/2023	
				606.20
			Total for Check Number 15657:	606.20
15658	BVElect NovState23q	Bear Valley Electric FS281 Electric Service	12/06/2023	
				2,261.33
			Total for Check Number 15658:	2,261.33
15659	BBK 05DEC2023a	Best Best & Krieger General Matters & Correspondence	12/06/2023	
				2,086.40

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15659:	2,086.40
15660	BBK 05DEC2023b	Best Best & Krieger General Matters & Correspondence	12/06/2023	598.20
			Total for Check Number 15660:	598.20
15661	BBK 05DEC2023	Best Best & Krieger General Matters & Correspondence	12/06/2023	1,610.20
			Total for Check Number 15661:	1,610.20
15662	55BBCSD 20	Big Bear City CSD TC Electric Service	12/06/2023	377.29
			Total for Check Number 15662:	377.29
15663	55BBCSD NovState23n	Big Bear City CSD TC Dumpster Service	12/06/2023	197.42
			Total for Check Number 15663:	197.42
15664	55BBCSD NovState23o	Big Bear City CSD FS282 Dumpster Service	12/06/2023	306.04
			Total for Check Number 15664:	306.04
15665	55BBCSD NovState23p	Big Bear City CSD FS283 Dumpster Service	12/06/2023	197.42
			Total for Check Number 15665:	197.42
15666	Grizzly NovState23m NovState23m	Big Bear Grizzly Notice Of Hearing Ad BB Now Ads/Def Space	12/06/2023	412.50
				131.00
			Total for Check Number 15666:	543.50
15667	Bound NovState23k	Bound Tree Medical, LLC Medical Supplies/Restock	12/06/2023	2,956.27
			Total for Check Number 15667:	2,956.27
15668	caltool NovState23i	CTWS LLC FS282 Oxygen	12/06/2023	140.00
			Total for Check Number 15668:	140.00
15669	caltool NovState23h	CTWS LLC FS281 Oxygen	12/06/2023	158.00
			Total for Check Number 15669:	158.00
15670	DeFoR 05Dec2023f	Robert DeFoe Transfer Meal Reimbursement	12/06/2023	15.34
			Total for Check Number 15670:	15.34
15671	VictorV AHA113023	Victor Valley College District Foundation, I ACLS/BLS/Heartsaver Cards	12/06/2023	1,610.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15671:	1,610.00
15672	MountWat 94623-1933	Eric Heino Bottled Water Service/Dispenser Rental	12/06/2023	48.00
			Total for Check Number 15672:	48.00
15673	Frontier NovState23 NovState23b	Frontier Communications FS 282 Phone Service FS 282 Aux Bldg Phone Service	12/06/2023	80.17 77.02
			Total for Check Number 15673:	157.19
15674	Frontier NovState23a	Frontier Communications FS 281 Phone Service	12/06/2023	63.11
			Total for Check Number 15674:	63.11
15675	Frontier NovState23c	Frontier Communications FS 283 Phone Service	12/06/2023	238.70
			Total for Check Number 15675:	238.70
15677	LifeAssi NovState23g	Life Assist Inc Medical Supplies/Restock	12/06/2023	5,786.61
			Total for Check Number 15677:	5,786.61
15678	DIY NovState23d NovState23d NovState23d NovState23d	Lumber City Corp Hardware Fleet Maintenance Office Supplies General Household	12/06/2023	85.86 371.02 16.47 1,027.88
			Total for Check Number 15678:	1,501.23
15679	MissLin NovState23j	Mission Linen Supply Shop Linen Service	12/06/2023	98.06
			Total for Check Number 15679:	98.06
15680	NAPA BB NovState23f	NAPA Auto Parts Fleet Parts/Supplies	12/06/2023	203.70
			Total for Check Number 15680:	203.70
15681	KBHR 13N0004327	Parallel Broadcasting Inc Radio Public Service Messaging	12/06/2023	231.40
			Total for Check Number 15681:	231.40
15682	Haupt NovState23l	Ralph W. Haupt INC Fuel	12/06/2023	178.86
			Total for Check Number 15682:	178.86
15683	MountBev 29798	Randy J. Spitz Beverage Services/Supplies	12/06/2023	167.16
			Total for Check Number 15683:	167.16
15684	MountBev	Randy J. Spitz	12/06/2023	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	29799	Beverage Services/Supplies		79.78
			Total for Check Number 15684:	79.78
15685	NAPA NovState23e	Superior Automotive Warehouse Fleet Parts/Supplies	12/06/2023	1,760.49
			Total for Check Number 15685:	1,760.49
15686	TehanV 05DEC2023d	Valerie Tehan Tree Grant BBL Reimbursement	12/06/2023	1,000.00
			Total for Check Number 15686:	1,000.00
15687	TGuyon 05Dec2023e	Tyler Guyon Transfer Meal Reimbursement	12/06/2023	13.46
			Total for Check Number 15687:	13.46
15688	Waxie NovState23s	Waxie Sanitary Supply Cleaning/Household Supplies	12/06/2023	399.97
			Total for Check Number 15688:	399.97
15689	ModSpace 9019495574	Williams Scotsman, Inc. FS281 Temp Office Space Rental	12/06/2023	814.37
			Total for Check Number 15689:	814.37
15690	USBank NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd NOV23CalCrd	US Bank Corporate Payment Systems Fleet Maintenance Board Meetings/Chief's Meeting/Budget Meeting Postage Stamps.com Mutual Aid Other/Overhead Complex License Renewals; Training Courses; Training M Trunk or Treat/Halloween in the Village Uniform Pieces/Boots/Embroidery UPS and USPO Postages/Delivery Fees/Meter Fuel Newspapers/publications/subscriptions Fleet Maintenance Certified Mailing Supplies Various Software License Renewals; TransUnior OnStar SCBA Testing Equipment	12/07/2023	2,517.61 139.54 2,350.00 29.99 870.36 2,282.54 590.47 1,638.20 199.04 171.63 30.00 4,625.03 382.52 534.94 49.99 1,050.00
			Total for Check Number 15690:	17,461.86
15691	Ameritas dec liab	Ameritas Life Insurance Corp PR Batch 00001.12.2023 Vision ER	12/08/2023 PR Batch 00001.12.2023 Visi	1,194.20 465.12
			Total for Check Number 15691:	1,659.32
15692	Ameritas dec liab	Ameritas Life Insurance Corp PR Batch 00001.12.2023 Dental ER	12/08/2023 PR Batch 00001.12.2023 Den	7,398.92 -279.60
			Total for Check Number 15692:	7,119.32
15693	2Hot	2 HotUniforms, Inc	12/13/2023	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	6894	New Employee Uniforms/Embroidery		639.41
			Total for Check Number 15693:	639.41
15695	AirExcha 91611057	Air Exchange, Inc FS282 Venting Repair	12/13/2023	1,158.88
			Total for Check Number 15695:	1,158.88
15696	AlexM 13Dec2023	Alex Marshall Transfer Meal Reimbursement	12/13/2023	15.00
			Total for Check Number 15696:	15.00
15697	AmazNew 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK 16RW-4GCJ-FFQK	Amazon Capital Services Radios Software Peripherals General Household Equipment Maintenance Bldg Maintenance Office Supplies Fleet Maintenance	12/13/2023	243.06 265.58 6.23 605.71 322.38 121.71 60.33
			Total for Check Number 15697:	1,625.00
15698	Thomgas 3158055636	AmeriGas FS 284 Propane	12/13/2023	2,587.42
			Total for Check Number 15698:	2,587.42
15699	Thomgas 3158197891	AmeriGas FS 284 Propane	12/13/2023	278.39
			Total for Check Number 15699:	278.39
15700	PerfTow 15919	A-Performance Towing, Inc. E283A Tow (Antique Engine)	12/13/2023	175.00
			Total for Check Number 15700:	175.00
15701	AutoZone 3593	AutoZone BC2806 Trickle Charger	12/13/2023	6.61
			Total for Check Number 15701:	6.61
15702	BBK 13Dec2023b	Best Best & Krieger General Matters & Correspondence	12/13/2023	378.00
			Total for Check Number 15702:	378.00
15703	BBK 13Dec2023c	Best Best & Krieger General Matters & Correspondence	12/13/2023	912.80
			Total for Check Number 15703:	912.80
15704	55BBCSD Nov23StateA	Big Bear City CSD FS283 Water Service	12/13/2023	112.72
			Total for Check Number 15704:	112.72
15705	55BBCSD Nov23State	Big Bear City CSD TC Water Service	12/13/2023	89.42

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15705:	89.42
15706	BBUrgent 2572	Big Bear Urgent Care New Employee & DMV Physicals	12/13/2023	742.00
			Total for Check Number 15706:	742.00
15707	BurroJo 13Dec2023a	Josh Burrola Transfer Meal Reimbursement	12/13/2023	20.00
			Total for Check Number 15707:	20.00
15708	JPIARegi 13DEC2023f 13DEC2023f 13DEC2023f 13DEC2023f	California JPIA Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24 Annual Liab/WC Prog Pmt FY23/24	12/13/2023	49,377.94 10,113.55 3,371.19 16,459.32
			Total for Check Number 15708:	79,322.00
15709	04DWP NOV23Stateb	CBBL Dept of Water Moonridge FS Water Service	12/13/2023	50.70
			Total for Check Number 15709:	50.70
15710	04DWP NOV23Stated	CBBL Dept of Water FS281 Water Service	12/13/2023	196.45
			Total for Check Number 15710:	196.45
15711	04DWP NOV23Statec	CBBL Dept of Water FS281 Fire Sprinkler System Water Service	12/13/2023	10.24
			Total for Check Number 15711:	10.24
15712	Charter 170410601120123	Charter Communications FS281 Enterprise Internet/Voice	12/13/2023	486.57
			Total for Check Number 15712:	486.57
15713	Charter 170410501120123	Charter Communications FS281 Enterprise Internet/TV	12/13/2023	486.57
			Total for Check Number 15713:	486.57
15714	Charter 170438301120123	Charter Communications FS283 Enterprise TV	12/13/2023	135.60
			Total for Check Number 15714:	135.60
15715	Charter 170407201120123	Charter Communications FS281 Enterprise TV	12/13/2023	132.40
			Total for Check Number 15715:	132.40
15716	Charter 170412201120123	Charter Communications FS281 Enterprise Internet	12/13/2023	1,374.00
			Total for Check Number 15716:	1,374.00
15717	Cypher C-23-325132	Cypheron Healthcare Solutions Ambulance Billing Service	12/13/2023	9,993.99

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15717:	9,993.99
15718	DTA 2311040	David Taussig & Associates Professional Services	12/13/2023	2,667.70
			Total for Check Number 15718:	2,667.70
15719	DeFoR 13DEC2023e	Robert DeFoe Transfer Meal Reimbursement	12/13/2023	20.00
			Total for Check Number 15719:	20.00
15720	Diamback 26149	Diamondback Fire & Rescue, Inc. Me 282 Lights	12/13/2023	711.15
			Total for Check Number 15720:	711.15
15721	FailSafe 13196	Failsafe Testing, LLC Ladder Testing & Repair	12/13/2023	1,966.50
			Total for Check Number 15721:	1,966.50
15722	FireA 2701	Fire Apparatus Solutions Horn Grover/ME 9726	12/13/2023	133.60
			Total for Check Number 15722:	133.60
15723	HeritVV 22-43470	Heritage Victor Valley Medical Group Patient Refund/22-43470	12/13/2023	410.58
			Total for Check Number 15723:	410.58
15724	Image200 652642	Image 2000 Copier Toner	12/13/2023	18.75
			Total for Check Number 15724:	18.75
15725	LNCurtis INV763862	L.N. Curtis & Sons Inc ME 282 Parts	12/13/2023	12,664.96
			Total for Check Number 15725:	12,664.96
15726	LNCurtis INV769448	L.N. Curtis & Sons Inc ME 282 Camera	12/13/2023	12,453.46
			Total for Check Number 15726:	12,453.46
15727	MinoB 21-302559	Brett Minor Patient Refund/21-302559	12/13/2023	85.00
			Total for Check Number 15727:	85.00
15728	CounTeam 87098	Nancy K. Bohl Inc Employee Support Screening/Testing	12/13/2023	300.00
			Total for Check Number 15728:	300.00
15729	CounTeam 87559	Nancy K. Bohl Inc Employee Support Service	12/13/2023	500.00
			Total for Check Number 15729:	500.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
15730	OppenI 5119	Oppenheimer Investigations Group LLP Professional Services	12/13/2023	2,290.50
Total for Check Number 15730:				2,290.50
15731	SBCFuel FLT23/24-056 FLT23/24-056	San Bernardino County - Fleet Managemen Fuel Fuel	12/13/2023	6,085.78 3,645.69
Total for Check Number 15731:				9,731.47
15732	Solv 434555	SOLV Business Solutions-Safeguard-23343 NEC Tax Docs	12/13/2023	205.65
Total for Check Number 15732:				205.65
15733	PGBA 23-177125	Tricare West Region Finance Patient Refund/23-177125	12/13/2023	513.60
Total for Check Number 15733:				513.60
15734	02FranTx	Franchise Tax Board PR Batch 00002.12.2023 California Tax Disburs	12/22/2023 PR Batch 00002.12.2023 Cali	1,009.19
Total for Check Number 15734:				1,009.19
15735	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00002.12.2023 Lincoln 457 Percentag PR Batch 00002.12.2023 Lincoln 457 Flat Amou PR Batch 00002.12.2023 Lincoln Roth Flat Amo PR Batch 00002.12.2023 Lincoln 457 Flat ER	12/22/2023 PR Batch 00002.12.2023 Linc PR Batch 00002.12.2023 Linc PR Batch 00002.12.2023 Linc PR Batch 00002.12.2023 Linc	766.28 12,546.85 75.00 4,279.54
Total for Check Number 15735:				17,667.67
15736	NatRetSo	Nationwide Retirement Solution PR Batch 00002.12.2023 Nationwide Roth Perce PR Batch 00002.12.2023 Nationwide Percentage PR Batch 00002.12.2023 Nationwide Roth Flat PR Batch 00002.12.2023 Nationwide Flat Amou	12/22/2023 PR Batch 00002.12.2023 Nati PR Batch 00002.12.2023 Nati PR Batch 00002.12.2023 Nati PR Batch 00002.12.2023 Nati	257.53 6,698.73 50.00 2,000.00
Total for Check Number 15736:				9,006.26
15737	SBCProFF	San Bernardino County Professional Firefig PR Batch 00002.12.2023 Union Dues Local 935	12/22/2023 PR Batch 00002.12.2023 Uni	2,732.38
Total for Check Number 15737:				2,732.38
15738	SBCERA	SBC Employees' Retirement Association PR Batch 00002.12.2023 SBCERA ER Cont. T2 PR Batch 00002.12.2023 Survivor SBCERA Em PR Batch 00002.12.2023 SBCERA EE Safety Ti PR Batch 00002.12.2023 Survivor SBCERA ER PR Batch 00002.12.2023 SBCERA EE General T PR Batch 00002.12.2023 SBCERA ER Contribu PR Batch 00002.12.2023 SBCERA EE Adjustme PR Batch 00002.12.2023 SBCERA EE Tier 2	12/22/2023 PR Batch 00002.12.2023 SBC PR Batch 00002.12.2023 Surv PR Batch 00002.12.2023 SBC PR Batch 00002.12.2023 Surv PR Batch 00002.12.2023 SBC PR Batch 00002.12.2023 SBC PR Batch 00002.12.2023 SBC PR Batch 00002.12.2023 SBC	3,198.51 23.00 12,477.60 23.00 588.66 105,780.32 337.42 16,390.75
Total for Check Number 15738:				138,819.26
15739	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00002.12.2023 Apple 457 Paid Call P	12/22/2023 PR Batch 00002.12.2023 App	366.35

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15739:	366.35
15740	APlumb N-2346-AC	A Plumbing & Heating Inc Building Maintenance/Boulder Bay	12/20/2023	785.00
			Total for Check Number 15740:	785.00
15741	BVElect DECState2023	Bear Valley Electric Moonridge FS Electric Service	12/20/2023	76.56
			Total for Check Number 15741:	76.56
15742	MeleB 20DEC2023b	Brittany Melendez Transfer Meal Reimbursement	12/20/2023	12.55
			Total for Check Number 15742:	12.55
15743	DiazC 20DEC2023a	Cesar Diaz Transfer Meal Reimbursement	12/20/2023	17.05
			Total for Check Number 15743:	17.05
15744	SmitC 20DEC2023d 20DEC2023d 20DEC2023d	Chardelle Smith Travel Reimbursement Travel Reimbursement Travel Reimbursement	12/20/2023	33.00 44.70 1,068.76
			Total for Check Number 15744:	1,146.46
15745	ConnPump 27554	Connelly Pumping Services, LLC FS284 Holding Tank Pumping Service	12/20/2023	200.00
			Total for Check Number 15745:	200.00
15746	Diamback 26164	Diamondback Fire & Rescue, Inc. ME282 Equipment	12/20/2023	45,932.10
			Total for Check Number 15746:	45,932.10
15747	GlobStar 62146548	Globalstar INC and Subsidiary Satellite Phone Service	12/20/2023	133.37
			Total for Check Number 15747:	133.37
15748	Image200 653186	Image 2000 Copier Toner	12/20/2023	14.75
			Total for Check Number 15748:	14.75
15749	ICEMA 23-125	Inland Counties Emergency Medical Agenc FY2023/24 Compliance/Control Annual Fees	12/20/2023	5,600.00
			Total for Check Number 15749:	5,600.00
15750	ARJoens 4290	Adam Joens FS282 Plumbing Repair	12/20/2023	475.00
			Total for Check Number 15750:	475.00
15751	FoxKen 35783	Kenneth Fox EMT-P Reverification Reimbursement	12/20/2023	70.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15751:	70.00
15752	CounTeam 88219	Nancy K. Bohl Inc Employee Support Services	12/20/2023	500.00
			Total for Check Number 15752:	500.00
15753	CounTeam 89096	Nancy K. Bohl Inc Employee Support Services	12/20/2023	500.00
			Total for Check Number 15753:	500.00
15754	Neopost NOV2023State NOV2023State NOV2023State	Quadient Finance USA,Inc Postage Postage Postage	12/20/2023	116.83 14.49 675.74
			Total for Check Number 15754:	807.06
15755	MountBev 29805	Randy J. Spitz Beverage Service/Supplies	12/20/2023	103.95
			Total for Check Number 15755:	103.95
15756	SandR 20DEC2023c	Robert Sandin Training Reimbursement	12/20/2023	400.00
			Total for Check Number 15756:	400.00
15757	Teleflex 9507799064	c/oTeleflex Funding,LLC Teleflex, LLC EZ-10 45mm Needles	12/20/2023	605.13
			Total for Check Number 15757:	605.13
15758	Teleflex 9507771026	c/oTeleflex Funding,LLC Teleflex, LLC EZ-10 25mm Needles	12/20/2023	605.13
			Total for Check Number 15758:	605.13
15759	WardZac 20DEC2023	Zachary Ward Transfer Meal Reimbursement	12/20/2023	20.79
			Total for Check Number 15759:	20.79
15760	AlexM 26DEC23	Alex Marshall Transfer Meal Reimbursement	12/26/2023	12.40
			Total for Check Number 15760:	12.40
15761	ATT 287328242433X12	AT&T Long Distance Phone Service	12/26/2023	67.69
			Total for Check Number 15761:	67.69
15762	BVElect DECSTATE23a	Bear Valley Electric FS282 Electric Service	12/26/2023	1,321.71
			Total for Check Number 15762:	1,321.71
15763	BVElect DECSTATE23b	Bear Valley Electric FS282 AUX BLDG Electric Service	12/26/2023	144.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 15763:	144.17
15764	BVElect DECSTATE23e	Bear Valley Electric FS283 Electric Service	12/26/2023	351.86
			Total for Check Number 15764:	351.86
15765	BCarp 26DEC23c	Brandon Carpenter Transfer Meal Reimbursement	12/26/2023	10.13
			Total for Check Number 15765:	10.13
15766	MeleB 26DEC23b	Brittany Melendez Transfer Meal Reimbursement	12/26/2023	12.55
			Total for Check Number 15766:	12.55
15767	DiazC 26DEC23a	Cesar Diaz Transfer Meal Reimbursement	12/26/2023	12.90
			Total for Check Number 15767:	12.90
15768	DAC 2255	DAC Automated Gates & Garage Doors LL FS282 Door Repair	12/26/2023	4,300.00
			Total for Check Number 15768:	4,300.00
15769	DeFoR 26DEC23d	Robert DeFoe Transfer Meal Reimbursement	12/26/2023	17.98
			Total for Check Number 15769:	17.98
15770	FireA 2803	Fire Apparatus Solutions Fleet Maintenance ME4813	12/26/2023	3,133.65
			Total for Check Number 15770:	3,133.65
15771	Ianlakin 26DEC23e	Ian Lakin Transfer Meal Reimbursement	12/26/2023	20.00
			Total for Check Number 15771:	20.00
15772	M&MMech DECSTATE23	M&M Mechanical Services Inc. FS Repairs	12/26/2023	11,096.00
			Total for Check Number 15772:	11,096.00
15773	CounTeam 89307	Nancy K. Bohl Inc Employee Support Services	12/26/2023	500.00
			Total for Check Number 15773:	500.00
15774	Ninjio NMS-52634	Ninjio LLC Computer Protection Training	12/26/2023	76.25
			Total for Check Number 15774:	76.25
15775	Butc DECSTATE23g	Pinon Enterprises INC MA282/282A	12/26/2023	23.49
			Total for Check Number 15775:	23.49

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
15776	Neopost DECSTATE23f	Quadient Finance USA,Inc Postage Meter Rental	12/26/2023	202.66
Total for Check Number 15776:				202.66
15777	TGuyon 26DEC23d	Tyler Guyon Transfer Meal Reimbursement	12/26/2023	15.83
Total for Check Number 15777:				15.83
15778	VeriWire 9951563865	Verizon Wireless Cell Phone Service	12/26/2023	1,600.77
Total for Check Number 15778:				1,600.77
Report Total (327 checks):				2,068,856.45

**BIG BEAR FIRE AUTHORITY
MINUTES FOR THE MEETING OF
December 12, 2023**

A Special Meeting of the Big Bear Fire Authority was called to order by Board Chair Mote, at 4:01 p.m., Monday, December 12, 2023, at 41090 Big Bear Boulevard, Big Bear Lake, California.

Board Members Present: Board Chair Bynette Mote
 Vice Chair Bob Rowe
 Director Michael Eagleson
 Director Rick Herrick
 Director Randall Putz
 Director John Russo
 Director Kendi Segovia
 Director Larry Walsh
 Director Al Ziegler

Board Members Absent: Director Perri Melnick

Others Present: Jeff Willis, Fire Chief
 Kristin Mandolini, Director of Business Services
 Chardelle Smith, Board Secretary
 Joseph Sanchez, Authority Counsel
 Nicholas Norvell, Assistant Authority Counsel

OPEN SESSION

CALL TO ORDER

Moment of Silence: Observed

Pledge of Allegiance: Led by Director Walsh

ROLL CALL

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.)

None

CLOSED SESSION

- 1. Conference with Labor Negotiators (Government Code §54957.6)**
Agency Representative: Fire Chief
Employee Organization: Big Bear Professional Firefighters’ Assoc., IAFF, Local 935

REPORT FROM CLOSED SESSION

At the hour of 4:03 p.m., Board Chair Mote adjourned to Closed Session.

At the hour of 4:50 p.m., Board Chair Mote adjourned Closed Session.

At the hour of 4:50 p.m., a recess was taken.

At the hour of 5:01 p.m., Board Chair Mote re-opened Regular Session.

REPORT ON CLOSED SESSION

The Board met in closed session on Item 1 on the Special Meeting agenda.

Upon a motion by Director Segovia, seconded by Chair Mote, the Board voted unanimously with Director Melnick absent, to approve a Memorandum of Understanding with the Big Bear Professional Firefighters' Association with a term of January 1, 2024 through June 30, 2025. There was no other reportable action during closed session

ADJOURNMENT

There being no further business to come before the Fire Authority at this session, Board Chair Mote adjourned the meeting at 5:01 p.m.

Chardelle Smith
Board Secretary

**BIG BEAR FIRE AUTHORITY
MINUTES FOR THE MEETING OF
December 12, 2023**

A Regular Meeting of the Big Bear Fire Authority was called to order by Board Chair Mote at 5:01 p.m., Tuesday, December 12, 2023, at 41090 Big Bear Boulevard, Big Bear Lake, California.

Board Members Present: Board Chair Bynette Mote
 Vice Chair Bob Rowe
 Director Michael Eagleson
 Director Rick Herrick
 Director Randall Putz
 Director John Russo
 Director Kendi Segovia
 Director Larry Walsh
 Director Al Ziegler

Board Members Absent: Director Perri Melnick

Others Present: Jeff Willis, Fire Chief
 Mike Maltby, Assistant Chief/Fire Marshal
 Kristin Mandolini, Director of Business Services
 Chardelle Smith, Board Secretary
 Nicholas Norvell, Assistant Authority Counsel

OPEN SESSION

CALL TO ORDER

Moment of Silence: Observed

Pledge of Allegiance: Led by Director Rowe

ROLL CALL

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.

ANNOUNCEMENTS & UPCOMING EVENTS

The Fire Authority's Administrative Office will be closed:

- Monday, December 25, 2023, in observance of Christmas and will reopen on Tuesday, December 26, 2023, at 8:00 a.m.
- Monday, January 1, 2024, in observance of New Year's Day and will reopen on Tuesday, January 2, 2024, at 8:00 a.m.
- Monday, January 15, 2024, in observance of Martin Luther King, Jr. Day and will reopen on Tuesday, January 16, 2024, at 8:00 a.m.

PRESENTATIONS

- Hazard Abatement Update
Speaker: Jeff Willis, Fire Chief

Willis presented a PowerPoint with current information regarding Hazard Abatement.

DIRECTORS' GENERAL ANNOUNCEMENTS – Comments shall pertain to items not on the posted agenda and are limited to three minutes per Authority Member.

Director Walsh questioned the status of the community sirens. He stated Board members are receiving emails and phone calls regarding the sirens.

Chief Willis responded.

Director Ziegler commented on how well the staff members have handled the hazard abatement program.

GENERAL PUBLIC COMMENT – *Members of the public who wish to comment on topics not included on the agenda or comment on agenda items are invited to provide comments in either of the methods described above.*

Patrice Duncan, Sugarloaf: mentioned she recently met with Laura Dyberg, the Director of the Mountain Rim Fire Safe Council, regarding Big Bear losing their Firewise Community title a few years ago. She stated Laura provided the steps to become a Firewise Community that she intends to pursue for the Sugarloaf Community.

CHIEF'S REPORT

None

FINANCE OFFICER'S REPORT

Ms. Mandolini presented the finance report as of October 31, 2023

FIRE AUTHORITY CONSENT CALENDAR

Director Walsh pulled FA5, FA6, and FA7 for further discussion

- FA1. Approval of Demands – Check Issue Date 07/01/23 through 10/31/23 in the amount of \$4,005,652.39.**
- FA2. Approval of Meeting Minutes from the October 10, 2023, Special Meeting of the Big Bear Fire Authority**

FA3. Approval of Meeting Minutes from the October 10, 2023, Regular Meeting of the Big Bear Fire Authority

FA4. Approval of Meeting Minutes from the October 30, 2023, Special Meeting of the Big Bear Fire Authority

Action: Motion by Director Herrick, seconded by Director Putz, to approve the Consent Calendar as follows:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

ITEMS REMOVED FROM THE CONSENT CALENDAR

FA5. Receive and File Big Bear Fire Department Monthly Activity Report for August, September, and October 2023.

It was stated there were possible errors in the August report for locations of strike teams and the chipping program social media post was questioned from the September report.

Action: Motion by Director Walsh, seconded by Director Ziegler, to approve item FA5:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

FA6. Acknowledge Receipt of Annual Inspection Report for Certain Educational and Residential Structures

Board consideration to adopt Resolution No. BBFA2023-006 acknowledging receipt of inspection report and designating October of each year as the assigned time for the Board of Directors to receive the annual report for the prior year.

It was asked if daycares were also part of the school inspections.

Action: Motion by Director Walsh, seconded by Director Eagleson, to approve item FA6:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None

ABSENT: Melnick
ABSTAIN: None

FA7. Resolution Amending the Conflict of Interest Code Pursuant to the Political Reform Act of 1974

Board consideration of adopting Resolution No. BBFA2023-007 amending the Conflict of Interest Code pursuant to Political Reform Act of 1974.

It was asked if legal counsel assisted with the verbiage of the documents.

Action: Motion by Director Walsh, seconded by Director Herrick, to approve item FA7:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

PUBLIC HEARING

FA8. Adoption of the Cost Recovery Fees and Charges

Board consideration of conducting a Public Hearing and waiving the second reading to adopt Ordinance No. BBFA2023-002.

ORDINANCE NO. BBFA2023-002

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE
BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT
POWERS AUTHORITY, COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA, ESTABLISHING COST RECOVERY
FEES AND CHARGES

Speaker: Jeff Willis, Fire Chief

Chief Willis stated this item was discussed through the administrative committee and this is the second time the full board has reviewed the document. He stated staff contracted with AP Triton to update the cost recovery fees. Willis mentioned this cost recovery ordinance will phase in over a three-year period.

Action: At the hour of 5:31 p.m., Board Chair Mote opened the public hearing. There being no public comment, Board Chair Mote closed the public hearing at the hour of 5:31 p.m.

Action: Motion by Director Walsh seconded by Director Herrick, waive second reading and adopt Ordinance No. BBFA2023-002 entitled:

ORDINANCE NO. BBFA2023-002

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING COST RECOVERY FEES AND CHARGES

Board Chair Mote read the Ordinance title into the record.

Said Motion was approved by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

NEW BUSINESS

BIG BEAR FIRE AUTHORITY DISCUSSION ITEMS

FA9. Backfill of Vacancies at Overtime Rate of Time and a Half

Board consideration to discuss and provide further direction to staff regarding cost of overtime.

Speaker: Chief Willis

Chief Willis mentioned this item was requested from a director to bring forward to the full Board. He stated a firefighter works 53 hours a week. The current staffing configurations is three 3-person engines staffed every day, along with three 2-person ambulances staffed. During busy seasons, adjustments may be made to add more personnel.

Willis stated when a suppression employee takes time off, whether that be vacation, sick, injury leave etc., our current practice is to automatically backfill to maintain 3-0 staffing. Willis said it was asked if we could reduce overtime. He suggested the Board continue discussion, possibly with administrative committee, and bring resolution to this discussion.

Discussion ensued regarding backfill of vacancies and how the process works.

Board Chair Mote asked if there were any public comments:

Andrew Crane: stated this has been a talk at the union level for some time now. He mentioned he has taken classes on this recently and has learned that its less expensive to fill a vacant position with a current employee vs filling that position full time with a new employee that will require salary and benefits as well. He mentions if we were to be fully staffed, the overtime rate would be low, but the salary and benefits would be increased.

Chris Segovia: mentioned he was a firefighter for LA city for 36 years and during political season, overtime was always brought up. Once political season was over, overtime was allowed without questions. He stated we are running these guys into the ground and if we were to cut back any further, we would be cutting into the insurance policy we wrote for the community.

Mitch Hollenbaugh: mentioned with the amount of staffing the department has now, one structure fire or three medical aids takes all staffed employees. He mentioned reducing staffing is out of the questions.

Action: Motion by Director Herrick, seconded by Director Walsh, to have the administrative committee discuss this item further and bring back to the full board.

Said Motion was approved by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

FA10. Request For Proposal for Contract Fire and Emergency Medical Services

Board consideration to discuss and provide further direction to staff regarding Request for Proposal.

Speaker: Chief Willis

Director Segovia mentioned her thought on this discussion item has changed since the recent City Council meeting.

Willis mentioned there is a dollar amount to operate within. With the concept of the Fire Authority, it was set to be a cost saving measure through consolidation of Big Bear City Fire Department and Big Bear Lake Fire Protection District, which has successfully been done for a number of years. He stated a request for proposal (RFP) is always available to the Board. Willis mentioned the first thing we do to continue providing emergency services is managing expenses, which we have done

a lot recently with discussions between the union and staff. He stated an RFP is always an option with either Cal Fire via contract or with San Bernardino County Fire Protection District via annexation or contract.

Discussion ensued regarding the process of an RFP and contracting with other agencies.

Board Chair Mote asked if there were any public comments:

Andrew Crane: mentioned an RFP is great if the organization is failing, which ours is not. He questioned what the definition of success for this organization looks like. He mentioned our strategic master plan is seven years old which provided our vision for the future. He stated we are at a critical point in our organization to review our vision, mission, and goals that will provide a set plan for the future of our department.

Patrice Duncan: mentioned discussions have been held regarding allocations of resources within the department. She expressed the current discussions regarding an RFP is ignoring the issue at hand. She mentioned the Fire Chiefs contract has 18 months remaining and the Board should take the next 18 months to recruit and train a new Fire Chief.

Jon Bidwell: mentioned surrounding fire departments are also hurting financially as well as retaining full time employees. He mentioned current issues with San Bernardino County as well as CONFIRE, CalFire, Forest Service, and more. He stated Big Bear is more stable than other surrounding agencies and adding us to other agencies would only be adding us to their problems. He states he hopes we move ourselves into our own future, not someone else's.

Discussion ensued between Board members and Staff regarding request for proposals and where our department is at now as well as the departments future.

A motion was made by Director Herrick, Seconded by Director Segovia, to table the RFP discussion for six months. This was later withdrawn.

After further discussion regarding a possible RFP, it was determined it would be better use of time to update the Authority's values, mission, and vision statement with all department staff.

Action: Motion by Director Eagleson, seconded by Director Walsh, to have the admin committee, along with all department employees, update the Authority's values, mission and vision statement, and bring back to the full Board in six months for further discussion.

Said Motion was approved by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

FA11. Auction of Surplus PPE and Miscellaneous Items

Board consideration of authorizing the Fire Chief to discharge PPE and miscellaneous items as surplus equipment and authorize the Fire Chief to sell at auction to the highest bidder. Proceeds from the sale will be deposited to the Authority's General fund.

Speaker: Chief Willis

Willis stated the list of electronic items are at least 15 years old and the list of PPE is at least 20 years old. At this time, these items are no value to the department and can no longer be put into service.

Action: Motion by Director Putz, seconded by Director Herrick, to approve Chief to discharge the electronic items as surplus equipment and to sell at auction to the highest bidder where proceeds from the sale will be deposited to the Authority's General fund, as well as approval to send the discharged PPE to Fire Inc. for possible vendor credit for future purchases:

Said Motion was approved by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

FA12. 2024 Meeting Calendar

Board consideration of approving the proposed 2024 Regular Board Meeting Calendar with two Budget Workshops on April 17 and May 22, 2024, and adding Administrative Committee meetings in between Regular Board meeting.

Speaker: Jeff Willis, Fire Chief

Willis stated this discussion item was given to the admin committee, who met on November 11, 2023. There, discussion was held regarding the duration from one meeting to the next as well as review of the current committees.

Discussion ensued regarding minutes from the admin committee meetings to be sent to all Board members for information purposes prior to the next regular board meeting. It was requested to bring the current committee's status to the next regular board meeting.

Action: Motion by Director Walsh, seconded by Director Eagleson, to approve the 2024 Board meeting calendar with two Budget Workshops on April 17 and May 22, 2024, add admin committee meetings in between Regular Board meeting, and update the admin committee title to the Financial Committee:

Said Motion was approved by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

FA13. Fire Authority Board Reorganization – Selection of the Chair and Vice Chair for 2024

Board nominations and selection of Chair and Vice Chair, who will serve for a period of one year.

Speaker: Bynette Mote, Board Chair

Board Chair Mote called for nominations for Board Chair to serve for a period of one year.

Director Segovia nominated Director Walsh to serve as Board Chair; seconded by Director Eagleson.

Director Walsh was elected to serve as Board Chair by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

Board Chair Walsh called for nominations for Vice-Chair to serve for a period of one year.

Director Eagleson nominated Director Segovia to serve as Vice-Chair; seconded by Director Mote.

Director Segovia was elected to serve as Vice-Chair by the following vote:

AYES: Eagleson, Herrick, Putz, Rowe, Russo, Segovia, Walsh, Ziegler,
Mote
NOES: None
ABSENT: Melnick
ABSTAIN: None

COMMITTEE REPORTS

A Fire Authority Administrative Committee meeting was held on:

- November 11, 2023
 - In attendance was Vice Chair Rowe, Director Herrick, Director Segovia, and Director Walsh

DIRECTORS' CLOSING COMMENTS

Board Chair Walsh commented in the last board packet, there were 60 pages of checks. In those checks were a few reimbursements checks close to \$1,000 for fuel for a strike team going to Oregon. He questioned if we have a report showing mutual aid is in fact a money-making project.

Ms. Mandolini responded.

Director Mote requested the public employee performance evaluation be held at the February 2024 meeting. She wished everyone happy holidays and happy new year.

Director Herrick mentioned it is a busy time for the community and for the Fire Authority. He expressed his gratitude for all their work.

Director Putz thanked everyone.

ADJOURNMENT

There being no further business to come before the Fire Authority at this session, Board Chair Walsh adjourned the meeting at 6:52 p.m.

Chardelle Smith
Board Secretary



INTEROFFICE MEMO

Big Bear Fire Authority

DATE: February 6, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **NOVEMBER 2023 FIRE DEPARTMENT MONTHLY ACTIVITY REPORT**

1. SERVICE DELIVERY

Year-to-date incidents by call type percentages (see attached report)

1.1 Call types by month and year-to-date:

		Current Month	Calendar YTD	Previous Year
1.2.1	Fire Calls, Hazardous Conditions, Service Calls	98	1,091	1,513
1.2.2	Rescue/Medical Calls	202	2,579	3,597
1.2.3	Medical Flight Missions	23	245	406
1.2.4	Training Class Summary (hours)	357.5	5,258.75	6,509
FIRE PREVENTION				
1.2.5	Plan Review	6	137	202
1.2.6	Chipping Requests (2020 Suspended)	--	--	--
1.2.7	Trees Removed/Reimbursed Through Grant	0	8	3
1.2.8	Hazardous Tree Removal Notice to Proceed	0	29	4
1.2.9	Hazardous Tree 2 nd & Final Abate Notice/Order (included in 1.2.11 and below)	--	--	2
1.2.10	Tree Abatement Issues Resolved	0	30	3

	FIRE PREVENTION CONTINUED	Current Month	Calendar YTD
1.2.11	1 ST Abate Notice/Order	446	5,384
1.1.12	1 st inspection with 1 st Citation (weeds & grasses)	143	1,199
1.2.13	2 nd Inspection with 1 st Citation	65	278
1.2.14	3 rd Inspection with 2 nd Citation	38	66
1.2.15	Final Inspection with 3 rd Citation	1	8
1.2.16	September Compliant Inspections	347	721

2. COMMUNITY RELATIONS

- 2.1 November 4 – CPR/First Aid class was held for community members.
- 2.2 November 24 – Big Bear Fire personnel assisted with delivering Santa to the Village Christmas Tree Lighting Ceremony.
- 2.3 November 25 – Station 282 held their Bear City Tree Lighting Ceremony.
- 2.4 November 29 – Big Bear Fire personnel held a CPR/First Aid training class for employees of the Big Bear Airport.

3. OPERATIONS

- 3.1 Chief Willis, Assistant Chief Maltby, and/or Director of Business Services Mandolini attended the following meetings during the reporting month:
 - CFD Update – November 1, 20
 - MMAA E-Board Meeting – November 1
 - Meet & Confer with Labor Negotiators – November 2
 - Risk Management Roundtable – November 7
 - City of Big Bear Lake Fire Protection District Meeting – November 8
 - Big Bear Fire Authority Administrative Committee Meeting – November 9
 - Terrorism Officer Conference – November 14-15
 - San Bernardino County Fire Chiefs Association – November 16
 - Facilities Tour with Director Eagleson – November 21
 - FDAC Board Meeting – November 27
 - Fire Marshal Meeting – November 29

- 3.2 Battalion Chief Parham attended the following meetings/trainings during the reporting month:
- EMS Officers – November 8
 - Continuous Quality Improvement Leadership Team (CQILT) – November 14
 - 2024 Health Fair Collaboration Meeting – November 28
- 3.3 Battalion Chief Rogers attended the following meetings/trainings during the reporting month:
- November 9 – San Bernardino County Training Officers Meeting
 - November 15 - San Bernardino County Wide “Rapid Intervention Crew” Rescue Training at Ontario Fire Department
- 3.4 Battalion Chief Wagner attended the following meetings/trainings during the reporting month:
- Government Affairs - Regional Transportation Advisory Committee (GA-RTAC) – November 9
 - Facilities Tour with Director Eagleson – November 21

4. HEALTH AND SAFETY

- 4.1 November 6 – A discussion regarding ambulance transportation was held between Big Bear Fire Chiefs and Bear Valley Community Hospital Staff.
- 4.2 November 7 – EMS Training: Q3 Skills was held for C Shift.
- 4.3 November 15 – A site visit was conducted on behalf of California JPIA.
- 4.4 November 15&17 - EMS Training: Neurology was held for A and B Shift.
- 4.5 November 26, 28, 30 – New electronic Patient Care Report (ePCR) training was held for all shifts.
- 4.6 November 29 – ICEMA ambulance inspections were completed at all stations.

5. ADVERTISING, PRESS RELEASES AND SOCIAL MEDIA

- 5.1 November – The following advertisements were placed:
- “Ambulance Membership” KBHR
 - “Let’s Get Something Clear” Big Bear Now
- 5.2 November – The following social media posts were placed:
- 11/4/23 Time to Fall Back: Change your clocks, change your batteries
 - 11/6/23 Sugarloaf Structure Fire

- 11/13/23 BBC Tree lighting Ceremony Flyer
- 11/14/23 Upcoming CPR/First Aid Class
- 11/22/23 Happy Thanksgiving

6. PERSONNEL

- 6.1 November 3 – Orientation was held for new Ambulance Operator/EMT and Ambulance Operator Paramedic employees.
- 6.2 November 6 – A department wide extinguisher service was completed.

7. ADMINISTRATIVE STAFF TRAINING/ CONFERENCES/ SEMINARS

- 7.1 November 7 – Facilities and Systems Manager Dickerson attended a CONFIRE Communications and Support Committee meeting.
- 7.2 November 16 - Facilities and Systems Manager Dickerson attended a HSIN User Group Session: Engaging and Protecting Targeted Communities with GIS.

TRAINING SUMMARY REPORT

11/01/2023 - 11/30/2023

COMPANY TRAINING DOCUMENTATION	HOURS
'Emergency Ops'	8
'Emergency Ops,Fire Pump,Fire Suppression,Forcible Entry,Hydrants/Streets, Water Supply,Ladders'	8
'Emergency Ops,Technical Rescue'	3
'Fire Pump,Hose'	10.5
Hose'	7
'Physical Fitness'	83
'Technical Rescue,US&R'	12
TOTAL COMPANY TRAINING DOCUMENTATION HOURS	131.5

MISCELLANEOUS	HOURS
Alcohol-Free Workplace	3
Anti-Harassment Training for All Employees - California (SB1343)	2
Chief Officer 3A	15
Chief Officer 3B	15
Company Officer 2C	24
Confined Space Rescue Tech	40
Driver Training Documentation	6
Drug-Free Workplace	1.5
General HIPAA Awareness	2
Machinery Rescue Tech	24
TOTAL MISCELLANEOUS HOURS	132.5

EMS	HOURS
EMS Advanced Airways: Intubation and Beyond (2 hours)	32
EMS Airway Management Advanced (2 hours)	6
EMS Allergies and Anaphylaxis Basic	1
EMS CNS Injuries Advanced	7
EMS Endocrine System Emergencies Advanced	4
EMS Environmental Emergencies Advanced	1
EMS HIPAA Awareness	1
EMS Pediatric Shock Advanced (2 hours)	2
EMS Pharmacology Advanced	6
EMS Training Documentation	33.5
TOTAL EMS HOURS	93.5

TOTAL TRAINING HOURS	357.5
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Incident Type Report 11/01/23 - 11/30/23

1 Fire	Count	Est. Prop. Loss	Est. Content Loss	Total Est. Loss	%
111 - Building fire	3	278,000	30,000	308,000	100%
113 - Cooking fire, confined to container	1				
141 - Forest, woods or wildland fire	1				
Incident Count	5	\$278,000	\$30,000	\$308,000	100%

3 Rescue & Emergency Medical Service	Count
321 - EMS call, excluding vehicle accident with injury	138
322 - Motor vehicle accident with injuries	5
324 - Motor vehicle accident with no injuries.	4
Interfacility Transfers	55
Incident Count	202

4 Hazardous Condition	Count
412 - Gas leak (natural gas or LPG)	5
424 - Carbon monoxide incident	3
445 - Arcing, shorted electrical equipment	1
460 - Accident, potential accident, other	1
461 - Building or structure weakened or collapsed	1
Incident Count	11

7 False Alarm & False Call	Count
700 - False alarm or false call, other	8
733 - Smoke detector activation due to malfunction	2
735 - Alarm system sounded due to malfunction	1
736 - CO detector activation due to malfunction	2
743 - Smoke detector activation, no fire - unintentional	8

5 Service Call	Count
520 - Water problem, other	1
531 - Smoke or odor removal	2
550 - Public service assistance, other	6
553 - Public service	6
561 - Unauthorized burning	4
Incident Count	19

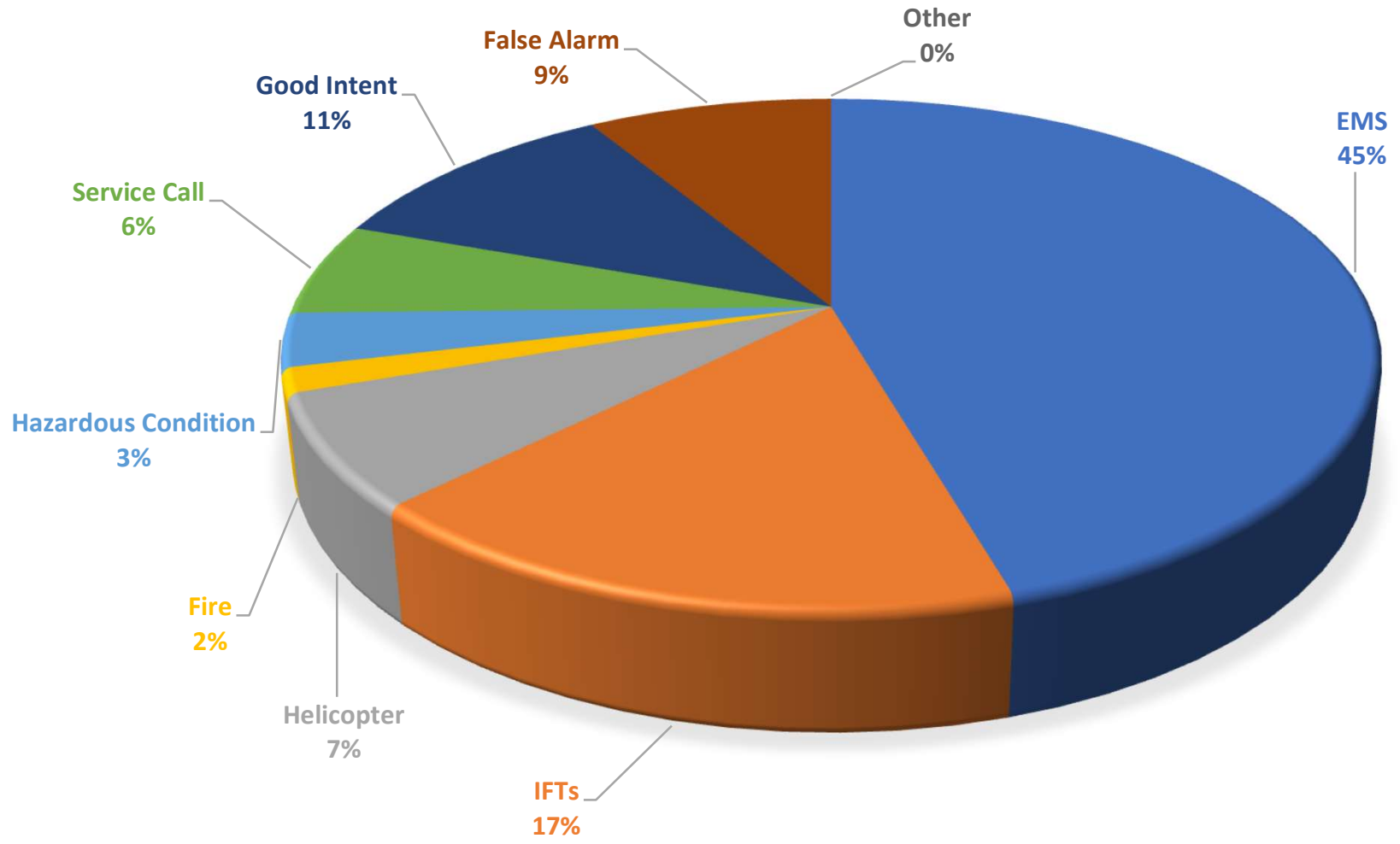
6 Good Intent Call	Count
600 - Good intent call, other	2
611 - Dispatched and cancelled en route	6
611A - Alarm: Dispatched & Cancelled Enroute	9
611E - EMS: Dispatched & Cancelled Enroute	11
611T - T/C: Dispatched & Cancelled Enroute	1
622 - No incident found on arrival at dispatch address	3
631 - Authorized controlled burning	1
632 - Prescribed fire	1
651 - Smoke scare, odor of smoke	1
Incident Count	35

Incident Type Report 11/01/23 - 11/30/23

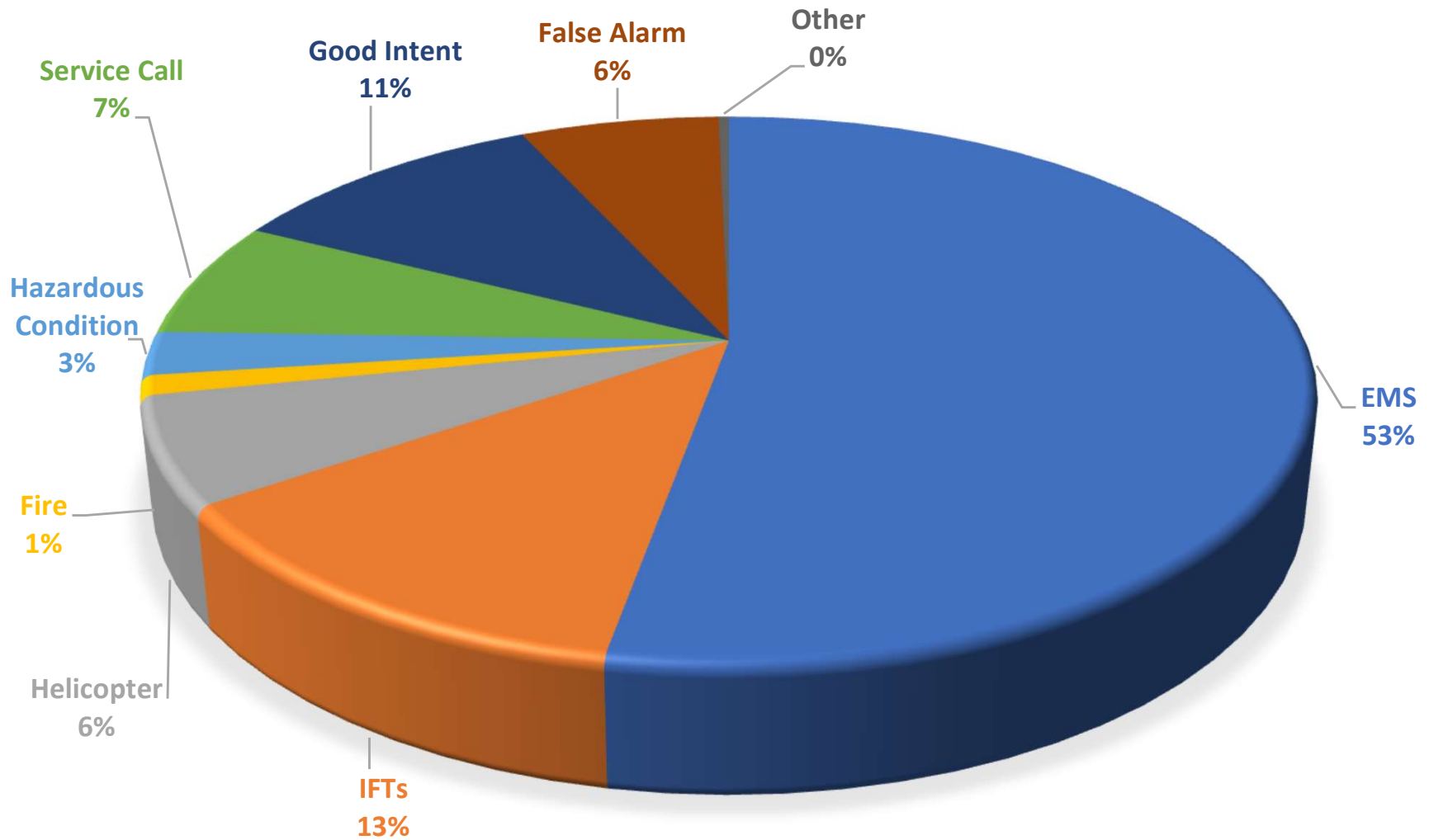
7 False Alarm & False Call Continued	Count
744 - Detector activation, no fire - unintentional	3
745 - Alarm system activation, no fire - unintentional	2
746 - Carbon monoxide detector activation, no CO	2
Incident Count	28

TOTAL INCIDENT COUNT	300
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NOVEMBER 2023 INCIDENTS BY TYPE



2023 YTD TOTAL INCIDENTS BY TYPE





INTEROFFICE MEMO

Big Bear Fire Authority

DATE: February 7, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **DECEMBER 2023 FIRE DEPARTMENT MONTHLY ACTIVITY REPORT**

1. SERVICE DELIVERY

Year-to-date incidents by call type percentages (see attached report)

1.1 Call types by month and year-to-date:

		Current Month	Calendar YTD	Previous Year
1.2.1	Fire Calls, Hazardous Conditions, Service Calls	160	1,396	1,513
1.2.2	Rescue/Medical Calls	330	3,198	3,597
1.2.3	Medical Flight Missions	30	308	406
1.2.4	Training Class Summary (hours)	371.5	5,630.25	6,509
FIRE PREVENTION				
1.2.5	Plan Review	12	149	202
1.2.6	Chipping Requests (2020 Suspended)	--	--	--
1.2.7	Trees Removed/Reimbursed Through Grant	1	9	3
1.2.8	Hazardous Tree Removal Notice to Proceed	0	29	4
1.2.9	Hazardous Tree 2 nd & Final Abate Notice/Order (included in 1.2.11 and below)	--	--	2
1.2.10	Tree Abatement Issues Resolved	1	31	3

	FIRE PREVENTION CONTINUED	Current Month	Calendar YTD
1.2.11	1 ST Abate Notice/Order	121	5,505
1.1.12	1 st inspection with 1 st Citation (weeds & grasses)	46	1,245
1.2.13	2 nd Inspection with 1 st Citation	130	408
1.2.14	3 rd Inspection with 2 nd Citation	16	82
1.2.15	Final Inspection with 3 rd Citation	16	24
1.2.16	November Compliant Inspections	159	880

2. COMMUNITY RELATIONS

- 2.1 December 2 – Big Bear Fire personnel assisted with the Breakfast with Santa at North Shore Elementary School.
- 2.2 December 2 – A CPR/First Aid class was held for community members.
- 2.3 December 6 – Big Bear Fire personnel held the second and final CPR/First Aid training class for employees of the Big Bear Airport.
- 2.4 December 7 – Big Bear Fire personnel attended Mr. Hamilton’s Honors Government Econ Class at Big Bear High School to discuss the fire service with students. (see thank you letter attached)
- 2.5 December 8 – Big Bear Fire personnel participated at the Crafton Hills College job fair.

3. OPERATIONS

- 3.1 Chief Willis, Assistant Chief Maltby, and/or Director of Business Services Mandolini attended the following meetings during the reporting month:

None

- 3.2 Battalion Chief Parham attended the following meetings/trainings during the reporting month:

- Government Affairs-Regional Transportation Advisory Committee (GA-RTAC) – December 14

3.3 Battalion Chief Rogers attended the following meetings/trainings during the reporting month:

- December 14 – San Bernardino County Training Officers Meeting

4. HEALTH AND SAFETY

4.1 December 11, 19, & 27 – EMS Training: Skills/ET/CPR was held for all shifts.

4.2 December 26 – EMS Training: Cardiology/EKG's was held for C shift.

5. ADVERTISING, PRESS RELEASES AND SOCIAL MEDIA

5.1 December – The following advertisements were placed:

- “Ambulance Membership” KBHR
- “Let's Get Something Clear” Big Bear Now

5.2 December – The following social media posts were placed:

- 12/15/2023 Residential Structure Fire in Sugarloaf
- 12/18/2023 Residential Structure Fire in Big Bear Lake
- 12/20/2023 Christmas Shopping – Lithium-Ion Battery Safety
- 12/24/2023 Merry Christmas – Admin Office Closed
- 12/31/2023 Happy New Year – Admin Office Closed

6. PERSONNEL

6.1 December 14, 16, and 18 – Chief Willis met with A, B, and C shift, at each station, to discuss ongoing department operations.

6.2 December 20 – Department Chiefs met to discussion ongoing department operations.

7. ADMINISTRATIVE STAFF TRAINING/ CONFERENCES/ SEMINARS

7.1 December 13 – Human Resources Coordinator Shepherd attended a SBCERA training regarding the new enrollment process.

TRAINING SUMMARY REPORT
12/01/2023 - 12/31/2023

COMPANY TRAINING DOCUMENTATION	HOURS
Arson, Emergency Ops, Fire Prevention, Fire Suppression, Pre/Post Incident	9
Emergency Ops, Fire Pump, Fire Suppression, Forcible Entry, Hose, Pre/Post Incident, Technical Rescue	4.5
Emergency Ops, Fire Pump, Pre/Post Incident, Preventative Maintenance	8
Emergency Ops, Pre/Post Incident, Preventative Maintenance	35
Emergency Ops, Pre/Post Incident, Technical Rescue	28
Emergency Ops, Technical Rescue	3
Hose	8
Physical Fitness	42
Physical Fitness, Pre/Post Incident, Preventative Maintenance	18.5
Physical Fitness, Preventative Maintenance	28.5
Pre/Post Incident	3
Pre/Post Incident, Preventative Maintenance	5
Technical Rescue	8
Technical Rescue, US&R	6
US&R	3
Driver Training Documentation	3
TOTAL COMPANY TRAINING DOCUMENTATION HOURS	212.5

EMS	HOURS
EMS Advanced Airways: Intubation and Beyond (2 hours)	12
EMS Airway Management Advanced (2 hours)	4
EMS CNS Injuries Advanced	3
EMS Environmental Emergencies Advanced	2
EMS Training Documentation	76
TOTAL EMS HOURS	97

TOTAL TRAINING HOURS	371.5
-----------------------------	--------------

MISCELLANEOUS	HOURS
Officer Training (Management/Administration) Documentation	62
TOTAL MISCELLANEOUS HOURS	62

Incident Type Report 12/01/23 - 12/31/23

1 Fire	Count	Est. Prop. Loss	Est. Content Loss	Total Est. Loss	%
111 - Building fire	2	276,100	20,000	296,100	98.34%
121 - Fire in mobile home used as fixed residence	1	5,000	0	5,000	1.66%
140 - Natural vegetation fire, other	1				
141 - Forest, woods or wildland fire	1				
151 - Outside rubbish, trash or waste fire	1				
Incident Count	6	\$281,100	\$20,000	\$301,100	100%

3 Rescue & Emergency Medical Service Incident	Count
300 - Rescue, EMS incident, other	1
320 - Emergency medical service, other	1
321 - EMS call, excluding vehicle accident with injury	245
322 - Motor vehicle accident with injuries	9
324 - Motor vehicle accident with no injuries.	10
Interfacility Transfers	64
Incident Count	330

5 Service Call	Count
500 - Service call, other	1
520 - Water problem, other	1
531 - Smoke or odor removal	6
550 - Public service assistance, other	6
551 - Assist police or other governmental agency	3
553 - Public service	7
554 - Assist invalid	3
561 - Unauthorized burning	12
571 - Cover assignment, standby, moveup	1
Incident Count	40

4 Hazardous Condition	Count
400 - Hazardous condition, other	2
410 - Combustible/flammable gas/liquid condition, other	1
411 - Gasoline or other flammable liquid spill	1
412 - Gas leak (natural gas or LPG)	4
424 - Carbon monoxide incident	2
440 - Electrical wiring/equipment problem, other	1

6 Good Intent Call	Count
600 - Good intent call, other	5
611 - Dispatched and cancelled en route	18
611A - Alarm: Dispatched & Cancelled Enroute	6
611E - EMS: Dispatched & Cancelled Enroute	18
611G - Veg Fire: Dispatched & Cancelled Enroute	1
611T - T/C: Dispatched & Cancelled Enroute	1

Incident Type Report 12/01/23 - 12/31/23

4 Hazardous Condition Continued	Count
444 - Power line down	2
445 - Arcing, shorted electrical equipment	3
460 - Accident, potential accident, other	1
Incident Count	17

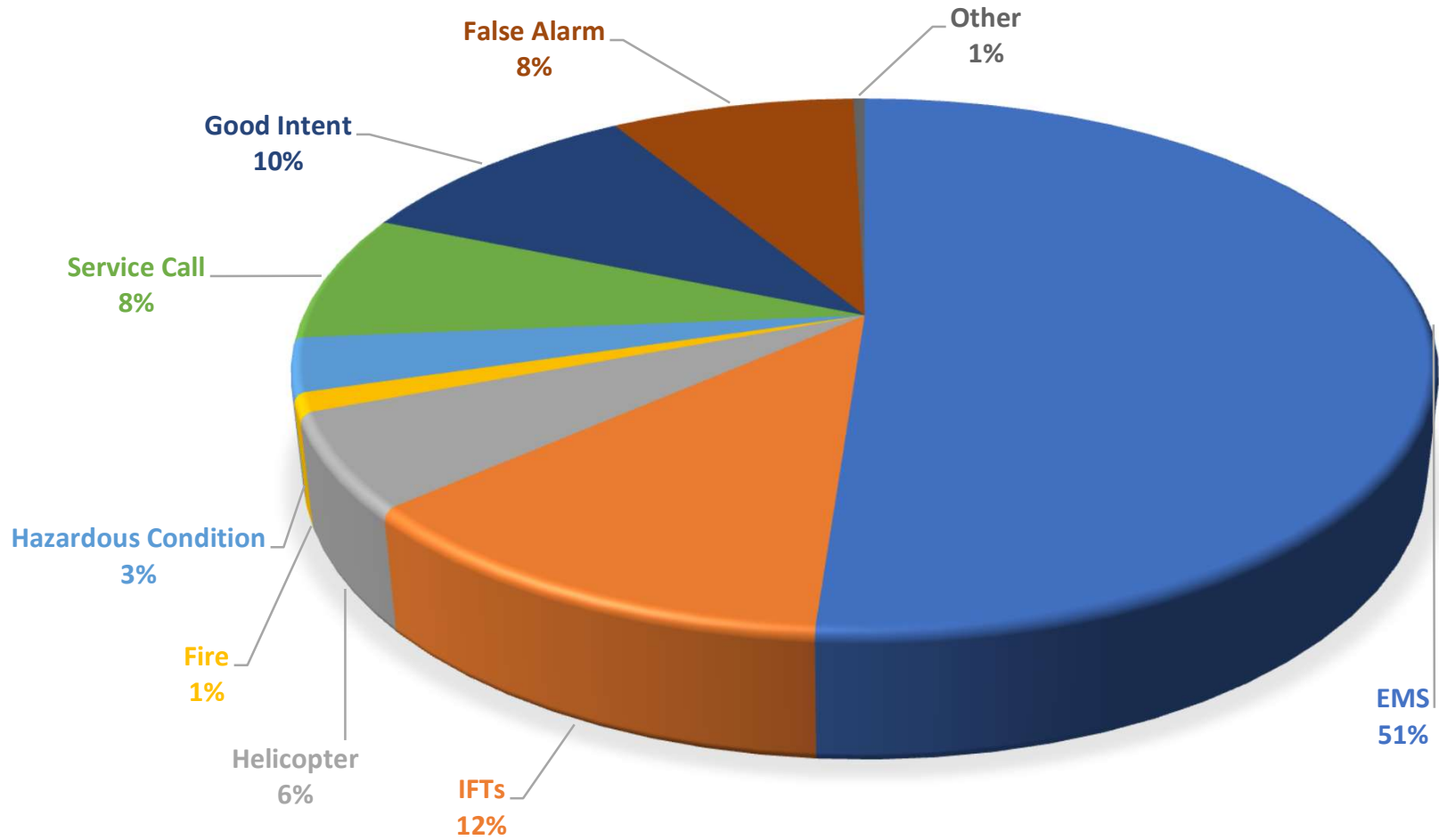
7 False Alarm & False Call	Count
700 - False alarm or false call, other	9
733 - Smoke detector activation due to malfunction	4
735 - Alarm system sounded due to malfunction	3
736 - CO detector activation due to malfunction	2
740 - Unintentional transmission of alarm, other	2
743 - Smoke detector activation, no fire - unintentional	11
745 - Alarm system activation, no fire - unintentional	5
746 - Carbon monoxide detector activation, no CO	7
Incident Count	43

6 Good Intent Call Continued	Count
622 - No incident found on arrival at dispatch address	1
632 - Prescribed fire	1
652 - Steam, vapor, fog or dust thought to be smoke	1
Incident Count	52

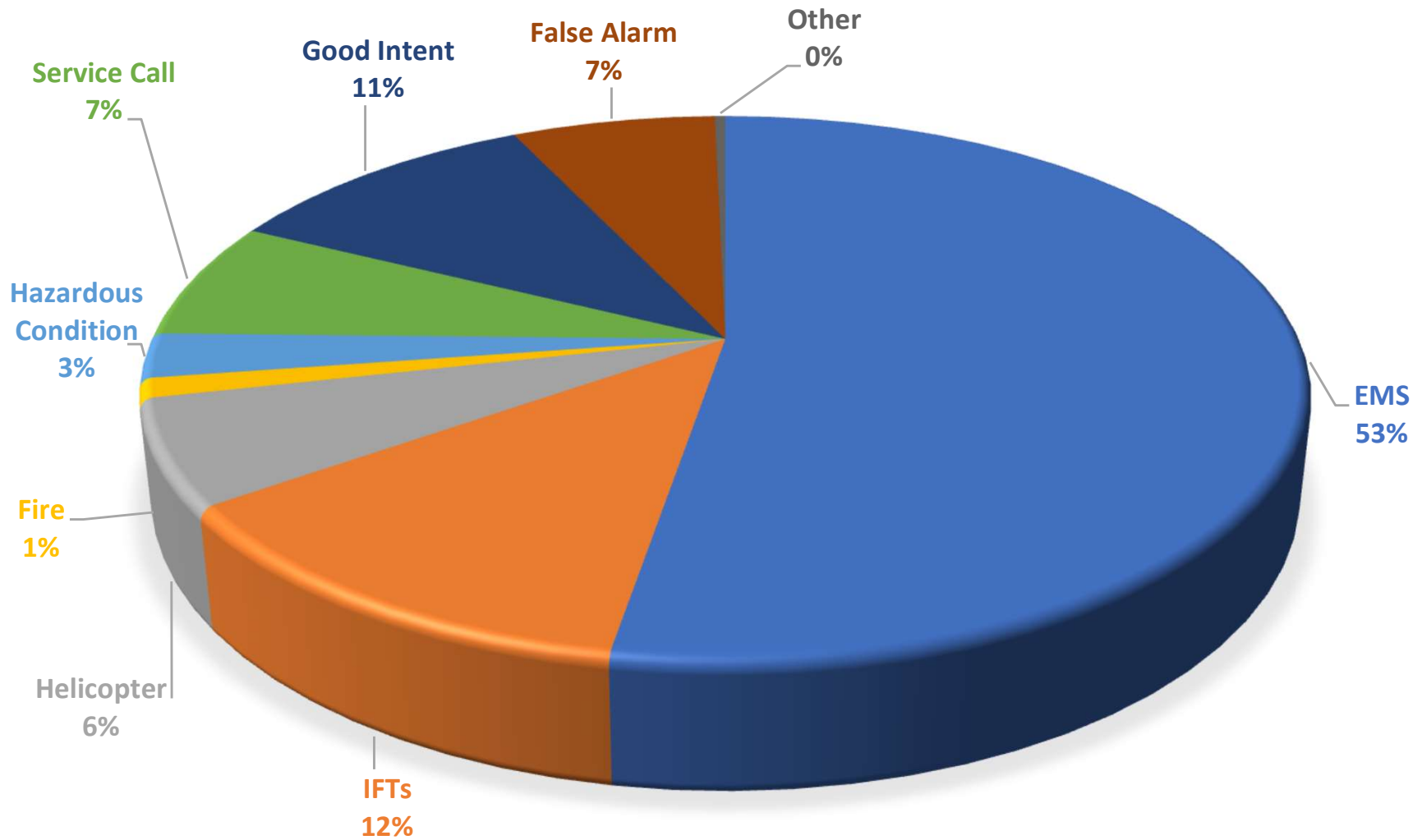
9 Special Incident Type	Count
900 - Special type of incident, other	2
Incident Count	2

TOTAL INCIDENT COUNT	490
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DECEMBER 2023 INCIDENTS BY TYPE



2023 YTD TOTAL INCIDENTS BY TYPE



BIG BEAR VALLEY EDUCATION TRUST

PO Box 1989-107, Big Bear Lake, CA 92315

December 9, 2023

Dear Chief Willis,

On behalf of The Education Trust and the students at Big Bear High School we want to say thank you to your 4 officers for their presentations at the high school. Each of them did great job of sharing their career paths and talking about the work they do. They also were great at interacting with the students and answering their questions.

The Education Trust Real World Program is about bringing folks to the classroom that can share what the “real world” is like. Please extend my thanks to all of the gentleman who were with the class. Thanks for sharing your staff to make the education of students more relevant.

Yours truly,

Phil Hamilton, Chairman
Real World Project



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA5

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Kristin Mandolini, Director of Business Services *KM*

SUBJECT: **FY 2022-23 AUDIT REPORTS FOR BIG BEAR FIRE AUTHORITY**

BACKGROUND

Auditing firm Lance, Soll & Lunghard, LLP was engaged to complete the 2022-23 Financial audit for Big Bear Fire Authority. Interim audit work and testing were completed in June and field work and testing were completed in September. The finalized audit was completed on February 8, 2024 and is included in the February 13, 2024 board packet for review.

DISCUSSION

No deficiencies or material weaknesses were identified in the Financial Statements or practices.

RECOMMENDATION

Staff recommends the Board receive and file the Lance, Soll & Lunghard, LLP, FY 2022-23, Big Bear Fire Authority Audit reports.

ATTACHMENT A: FY 2022-23 Fire Authority Audited Financials



**BIG BEAR FIRE AUTHORITY
BIG BEAR LAKE, CALIFORNIA**
FOR THE YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT

Focused
on YOU



BIG BEAR FIRE AUTHORITY
BIG BEAR LAKE, CALIFORNIA
Financial Statements
For the Year Ended June 30, 2023

PREPARED BY:
FINANCE DEPARTMENT

BIG BEAR FIRE AUTHORITY
 BIG BEAR LAKE, CALIFORNIA
 Financial Statements
 For the Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Big Bear Fire Authority
Big Bear Lake, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Big Bear Fire Authority, (the "Authority"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



To the Board of Directors
Big Bear Fire Authority
Big Bear Lake, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules for the General Fund and major special revenue funds, and the required pension and other postemployment benefits schedules, as listed on the table of contents, presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The budgetary comparison schedule for the capital projects fund (supplementary information) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2024, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lance, Solt & Luyhard, LLP". The signature is written in a cursive, flowing style.

Brea, California
February 7, 2024

BIG BEAR FIRE AUTHORITY

Management's Discussion and Analysis

June 30, 2023

As management of the Big Bear Fire Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our notes to the financial statements.

Financial Highlights

The Authority was formed in July 2012 and operates pursuant to the California Joint Exercise of Powers Act and the Fire Protection District Law of 1987. The Authority is a separate and legal entity which exercised joint authority over the participating fire agencies. The participating agencies are the Big Bear Lake Fire Protection District and the Big Bear Community Services District. The governing board is a ten-member board comprised of equal members from each of the partner agencies.

The Authority's financial highlights for the year ended June 30, 2023 are as follows:

- The Authority's primary source of revenue is from property taxes passed through from the Big Bear Lake Fire Protection District and the Big Bear City Community Services District, as well as from air operations, ambulance services, and mutual aid reimbursements. All revenues are generated from governmental activities. Total revenue was \$18,711,898, an increase of \$1,359,353 over the prior year.
- The Authority's change in net position was a decrease of \$2,289,738 due to actuarial pension value changes.
- The Authority's cost of governmental activities was \$14,917,770, an increase of \$3,742,882 over the prior year.

Overview of the Financial Statements

The annual financial report consists of three primary parts:

- Government-wide Financial Statements
- Fund Financial Statement
- Notes to the Financial Statements

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances in a manner similar to a private-sector business.

The statement of net position presents information on the Authority's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as an indicator of the financial health of the Authority.

The statement of activities presents information showing how the government's net position changed during the fiscal year. It also separates revenue by governmental program.

Fund Financial Statements

Fund Financial Statements provide detailed information about the funds of the Authority. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Notes to the Financial Statements

Notes to Financial Statements are presented following the Fund Financial Statements to provide additional information that is essential to a full understanding of the financial statements including significant accounting policies, cash and investments, inter-fund transactions, liabilities, and other disclosures.

Financial Analysis of the Authority's General Fund Financial Statements

Our analysis focuses on the Balance sheet and changes in Fund balance of the Authority's governmental activities within the General Fund. The difference between the Authority's assets and liabilities represents the Authority's General Fund net position. Table 1 shows the assets and liabilities resulting in the Authority's net position. Table 2 shows the revenues and expenses resulting in the change in net position.

Table 1
Statement of Net Position

	<u>2023</u>	<u>2022</u>
ASSETS:		
Cash and Investments	\$771,198	\$1,694,512
Accounts Receivable	2,926,876	2,687,784
Accrued Interest Receivable	208	49
Due from other governments	404,479	137,092
Prepaid costs	49,686	21,415
Capital assets not being depreciated	2,756,669	2,606,839
Capital assets, net of depreciation	<u>2,778,425</u>	<u>2,803,783</u>
	<u>9,687,541</u>	<u>9,951,474</u>
 DEFERRED OUTFLOW OF RESOURCES:		
Deferred outflows related to pensions/OPEB	<u>23,802,857</u>	<u>15,871,283</u>
	<u>23,802,857</u>	<u>15,871,283</u>
 LIABILITIES:		
Accounts payable and accrued expenses	224,733	301,459
Accrued liabilities	448,710	411,724
Accrued Interest	24,470	27,499
Unearned revenue	20,737	23,437
Loans, Compensated absences, due in one year	1,121,035	1,117,607
 Noncurrent liabilities		
Compensated absences, loans, due in more than one year	4,086,310	4,278,621
 Net OPEB liability	3,320,307	3,271,833
Net pension liability	<u>31,339,824</u>	<u>12,684,046</u>
	<u>40,586,126</u>	<u>22,116,226</u>
 DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows related to pensions	7,159,503	15,708,498
Deferred inflows related to OPEB	<u>624,218</u>	<u>555,338</u>
	<u>7,783,721</u>	<u>16,263,836</u>
 NET POSITION:		
Net investment in capital assets	2,875,810	2,685,821
Unrestricted	<u>(17,687,458)</u>	<u>(15,243,126)</u>
	<u>\$(14,879,449)</u>	<u>\$(12,557,305)</u>

Table 2
Change in Net Position

	2023	2022
Revenues:		
Program Revenues	\$ 6,083,866	\$ 5,877,797
General Revenues		
Property Taxes	12,446,606	11,413,102
Investment Income	181,426	61,646
Total Revenues	18,711,898	17,352,545
Expenditures:		
Public safety	20,839,913	17,017,388
Interest and fiscal charges	161,723	67,703
Total Expenditures	21,001,636	17,085,091
Net Change in Net Position	(2,289,738)	267,454
Net Position, Beginning of Year	(12,857,165)	(12,857,165)
Net Position at end of Year	\$(14,879,449)	\$(12,589,711)
Increase (Decrease) in Net Position	\$ (2,289,738)	\$ 267,454

CHANGE IN NET POSITION (Table 2)

- Total revenues were \$18,711,898 or \$1,359,353 more than the prior year, due to an active fire season which resulted in increased mutual aid reimbursement revenue as well as an increase in property tax revenues.
- Total expenses were \$21,001,636 or \$3,948,951 more than the prior year as a result of pension actuarial valuation changes.
- Net Position at end of year was \$(14,879,449), a decrease of \$2,289,738.

Debt Administration

At the end of the current fiscal year, the Authority had total debt outstanding of \$5,207,345. During the fiscal year, the District's debt obligation decreased \$188,883 due to debt service payments made on the Authority's loan obligations.

Long Term Debt As of June 30, 2023

	<u>2023</u>	<u>2022</u>
Compensated Absences	\$1,468,615	\$1,478,553
Loans Payable	<u>3,738,730</u>	<u>3,917,675</u>
	\$5,207,345	\$5,396,228

Pension-Related Items and Net Pension Liability

Deferred Outflows and Inflows:

The pension related items include deferred outflows and inflows in the amount of \$23,443,072 and \$7,159,503 respectively. The portion of deferred outflows related to contributions made by the Authority subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. The deferred outflows and inflows result from changes in proportion and differences between employer contributions and proportionate share contributions, changes in actuarial assumptions, differences in projected and actual pension plan investments, and differences between expected and actual experience in total pension liability will be amortized and recognized as pension expense in the year ended June 30, 2024 and thereafter as shown in Note 9 to the financial statements.

Net Pension Liability:

The aggregate net pension liability represents total pension liability (the present value of projected benefit payments to be provided through the plan to current active and inactive employees that is attributed to those employees' years of service) less the amount of the pension plan's fiduciary net position. The Authority's net pension liability as of June 30, 2023 is reported as \$31,339,824 for its proportionate shares of the SBCERA net pension liability and the Big Bear City Community Services District's net pension liability administered by CalPERS.

Net OPEB Liability:

The aggregate net OPEB liability represents total OPEB liability (the present value of projected health benefit payments to be provided through the plan current retirees that is attributed to those employees' years of service) less the amount of the OPEB plan's fiduciary net position. The Authority's net OPEB liability as of June 30, 2023 is reported as \$3,320,307 for its proportionate share of the Big Bear City Community Services District's net OPEB liability.

Capital Asset Activity

As of June 30, 2023, the Authority had \$1,203,507 capital assets as shown in the table below. This amount represents a decrease in capital assets in the amount of \$86,475 as a result of depreciation.

Capital Assets (net of depreciation) Governmental Activities As of June 30, 2022

Land	\$248,916
Construction in progress	\$2,507,753
Buildings	\$197,028
Large Utility	\$2,442,912
Equipment	<u>\$138,485</u>
Total	\$5,535,094

Considerations, Plans and Projections for Next Fiscal Year

The revenue projections provided for in fiscal Year 2023-2024 are based on projected property tax pass-through revenues as well as ambulance, air operations and mutual aid revenues from which the projected expenditures for the Authority will be funded.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, at the Big Bear Fire Authority, PO Box 2830, Big Bear Lake, California 92315, (909) 866-7566.

BIG BEAR FIRE AUTHORITY**Statement of Net Position****June 30, 2023**

	Governmental Activities
ASSETS	
Cash and investments	\$ 771,198
Receivables (net of uncollectibles):	
Accounts	2,926,876
Accrued interest	208
Due from other governments	404,479
Prepaid costs	49,686
Capital assets (not being depreciated)	2,756,669
Capital assets (net of accumulated depreciation)	2,778,425
Total assets	<u>9,687,541</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension-related	23,443,072
OPEB-related	359,785
Total deferred outflows of resources	<u>23,802,857</u>
LIABILITIES	
Accounts payable	224,733
Accrued liabilities	448,710
Accrued interest	24,470
Unearned revenue	20,737
Noncurrent liabilities:	
Due within one year:	
Loans and compensated absences	1,121,035
Due in more than one year:	
Net pension liability	31,339,824
Net OPEB liability	3,320,307
Loans and compensated absences	4,086,310
Total liabilities	<u>40,586,126</u>
DEFERRED INFLOWS OF RESOURCES	
Pension-related	7,159,503
OPEB-related	624,218
Total deferred inflows of resources	<u>7,783,721</u>
NET POSITION	
Net investment in capital assets	2,875,810
Unrestricted	(17,687,458)
Total net position	<u>\$ (14,879,449)</u>

See Notes to Financial Statement.

BIG BEAR FIRE AUTHORITY

Statement of Activities

For the Year Ended June 30, 2023

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Changes in Net Position
	Expenses	Charges for Services	Operating Contributions and Grants	Governmental Activities
Functions/Programs:				
Primary government:				
Governmental activities:				
Public safety	\$ 20,839,913	\$ 4,843,747	\$ 1,240,119	\$ (14,756,047)
Interest on long-term debt	161,723	-	-	(161,723)
Total governmental activities	\$ 21,001,636	\$ 4,843,747	\$ 1,240,119	\$ (14,917,770)
Total primary government	\$ 21,001,636	\$ 4,843,747	\$ 1,240,119	\$ (14,917,770)
General revenues and transfers:				
General revenues:				
				12,446,606
				181,426
				<u>12,628,032</u>
				(2,289,738)
				(12,589,711)
				<u>\$ (14,879,449)</u>

See Notes to Financial Statement.

BIG BEAR FIRE AUTHORITY**Balance Sheet
Governmental Funds
June 30, 2023**

		<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	
	<u>General</u>	<u>Grants Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 771,198	\$ -	\$ -	\$ 771,198
Receivables (net of allowance for uncollectible):				
Accounts	2,926,876	-	-	2,926,876
Accrued interest	208	-	-	208
Due from other governments	171,563	232,916	-	404,479
Due from other funds	230,385	-	-	230,385
Prepaid costs	49,686	-	-	49,686
Total assets	<u>\$ 4,149,916</u>	<u>\$ 232,916</u>	<u>\$ -</u>	<u>\$ 4,382,832</u>
LIABILITIES				
Accounts payable	\$ 175,138	\$ -	\$ 49,595	\$ 224,733
Accrued liabilities	448,710	-	-	448,710
Due to other funds	-	212,179	18,206	230,385
Unearned revenues	-	20,737	-	20,737
Total liabilities	<u>623,848</u>	<u>232,916</u>	<u>67,801</u>	<u>924,565</u>
FUND BALANCES				
Nonspendable	49,686	-	-	49,686
Unassigned (deficit)	3,476,382	-	(67,801)	3,408,581
Total fund balances	<u>3,526,068</u>	<u>-</u>	<u>(67,801)</u>	<u>3,458,267</u>
Total liabilities and fund balances	<u>\$ 4,149,916</u>	<u>\$ 232,916</u>	<u>\$ -</u>	<u>\$ 4,382,832</u>

See Notes to Financial Statement.

BIG BEAR FIRE AUTHORITY

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds		\$	3,458,267
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds.			5,535,094
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings, and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.			
Deferred outflows-pension related	\$	23,443,072	
Deferred outflows-OPEB related		359,785	
Deferred inflows-pension related		(7,159,503)	
Deferred inflows-OPEB related		<u>(624,218)</u>	
Total deferred outflows and inflows related to postemployment benefits			16,019,136
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.			
Loans payable		(3,738,730)	
Compensated absences		(1,468,615)	
Accrued interest payable		(24,470)	
Net pension liability		(31,339,824)	
Net OPEB liability		<u>(3,320,307)</u>	
Total long-term liabilities			<u>(39,891,946)</u>
Net position of governmental activities			<u>\$ (14,879,449)</u>

See Notes to Financial Statement.

BIG BEAR FIRE AUTHORITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	<u>Special</u>		<u>Capital</u>	
	<u>Revenue Funds</u>		<u>Projects Funds</u>	
	<u>General</u>	<u>Grants Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 12,446,606	\$ -	\$ -	\$ 12,446,606
Intergovernmental	-	252,697	-	252,697
Charges for services	3,430,728	-	-	3,430,728
Use of money and property	181,426	-	-	181,426
Contributions	987,422	-	-	987,422
Miscellaneous	1,413,019	-	-	1,413,019
Total revenues	18,459,201	252,697	-	18,711,898
EXPENDITURES				
Current:				
Public safety	17,905,619	270,126	-	18,175,745
Capital outlay	-	-	506,015	506,015
Debt service:				
Principal	517,788	-	-	517,788
Interest and fiscal charges	164,752	-	-	164,752
Total expenditures	18,588,159	270,126	506,015	19,364,300
Excess (deficiency) of revenues over (under) expenditures	(128,958)	(17,429)	(506,015)	(652,402)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	17,429	131,777	149,206
Transfers out	(149,206)	-	-	(149,206)
Loans issued	-	-	306,437	306,437
Total other financing sources (uses)	(149,206)	17,429	438,214	306,437
Net change in fund balances	(278,164)	-	(67,801)	(345,965)
Fund balances -beginning	3,804,232	-	-	3,804,232
Fund balances (deficit) -ending	\$ 3,526,068	\$ -	\$ (67,801)	\$ 3,458,267

See Notes to Financial Statement.

BIG BEAR FIRE AUTHORITY

Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2023

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds:		\$	(345,965)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.</p>			
Capital outlay		\$	506,015
Depreciation/amortization expense			<u>(192,511)</u>
Total adjustment			313,504
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase/(decrease) net position.</p>			
Loss on disposal of capital assets			<u>(189,032)</u>
Total adjustment			(189,032)
<p>Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>			
Loans issued			(306,437)
Principal payments			<u>517,788</u>
Total adjustment			211,351
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>			
Accrued interest on long-term debt			3,029
Compensated absences			9,938
Changes in pension liabilities and related deferred outflows and inflows of resources			(2,418,111)
Changes in OPEB liabilities and related deferred outflows and inflows of resources			<u>125,548</u>
Total adjustment			<u>(2,279,596)</u>
Change in net position of governmental activities		\$	<u>(2,289,738)</u>

See Notes to Financial Statement.

NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Big Bear Fire Authority (the Authority) was formed on June 21, 2012, pursuant to the California Joint Exercise of Powers Act, commencing at California Government Code section 6500 *et seq.* to merge the Big Bear Lake Fire Protection District's (FPD) and the Big Bear City Community Services District (CSD)'s fire agencies under one umbrella, and provide fire protection and prevention services in the Big Bear Valley area of San Bernardino County.

The governing board consists of ten directors, including the elected or appointed members of the boards of directors of the participating agencies. The term of office of each director shall be concurrent with that director's term or office on the participating agency's Board of Directors.

The Authority's operations are funded by contributions from the participating agencies.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The Authority reports the following major funds:

- The General Fund is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Grants Fund accounts for receipts and disbursements relating to grant programs received by the Authority.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- The Capital Projects Fund accounts for receipts and disbursements related to the acquisition and construction of capital assets, including property, buildings, and equipment.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first and then unrestricted resources as they are needed.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

D. Assets, Liabilities and Net Position or Equity

Cash and Investments

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments for the Authority are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables

Available means due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Authority accrues revenue only for those revenues which are received within 90 days after year-end.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than purchased.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities' column in the government-wide financial statements. The Authority defined capital assets as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

In accordance with GASB Statement No. 34, the Authority has reported its general infrastructure.

Addition of a major component (over \$3,000) to an existing fixed asset that increases its usability or value is considered to be a fixed asset addition to the original asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the Authority are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
General plant and equipment	5 - 30

Compensated Absences

It is the Authority's policy to permit employees to accumulate general leave benefits. Under the current memorandum of understanding, the Authority's suppression employees receive 17 to 22, 24-hour shifts of general leave each year depending upon length of service. Ambulance operators receive 13 to 17, 24-hour shifts per year; flight staff receive 10 to 14, 24-hour shifts of general leave, and administrative staff receive 21 to 31, 8 hour shifts per year. Each employee's maximum accrual of general leave shall be equal to three times the employee's annual entitlement in hours. Employees may cash out up to 192 hours of general leave per fiscal year. However, employees must keep a minimum leave amount of 72 hours.

All paid time off is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Authority has two items that qualify for reporting in this category. The items are deferred pension related items and deferred other post-employment benefits (OPEB) related items.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has two items that qualify for reporting in this category. The items are deferred pension related items and deferred other post-employment benefits (OPEB) related items.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the San Bernardino County Employees' Retirement Association (SBCERA) and the California Public Employees Retirement System (CalPERS) and additions to/deductions from SBCERA and CalPERS' plans fiduciary net positions have been determined on the same basis as they are reported by SBCERA and CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms, and investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

Other Post-Employment Benefits

For the purposes of measuring the net other post-employment benefits (OPEB) liability, deferred outflows and inflows of resources, and OPEB expense, information about the fiduciary net position of California Public Employees Retirement System (CalPERS) trust, and additions to/deductions from CalPERS plan's fiduciary net position have been determined on the same basis as it is reported by CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms, and investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses when incurred.

Fund Equity

In the fund financial statements, government funds report the following fund balance classifications:

Non-spendable Fund Balance – This includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed Fund Balance – This includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest authority. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a minute action or a resolution of the Authority’s Board of Directors.

Assigned Fund Balance – This includes amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance – This includes the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Authority considers restricted amounts to be used first, then unrestricted. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- Public Safety includes activities of the Authority involved in the protection of people and property from fire, and emergency medical services.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Note 2 to Required Supplementary Information, *Excess of Expenditures over Appropriations*, describes budgetary excesses in the General Fund that occurred for the year ended June 30, 2023.

NOTE 3: CASH AND INVESTMENTS

Cash and investments at June 30, 2023, consisted of the following:

	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 744,648
Investments	<u>26,550</u>
Total Cash and Investments	<u>\$ 771,198</u>

The Authority follows the practice of pooling cash and investments of all funds. Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on monthly cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Deposits

At June 30, 2023, the carrying amount of the Authority’s deposits was \$774,648 and the bank balance was \$1,107,614. The \$362,966 difference represents outstanding checks and other reconciling items.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments in State Investment Pool

The Authority is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Authority's investment in this pool is reported in the accompanying financial statements at amounts based on the Authority's pro rate share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals in LAIF are made on the basis of \$1 and not fair value.

Concentration of Credit Risk

The only investment held by the Authority is LAIF, which is exempt from any restrictions regarding concentration of credit risk.

Credit Risk

As of June 30, 2023, the Authority's investments in external investment pools are unrated.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. As of June 30, 2023, the Authority had no investments considered to be exposed to custodial credit risk. The Authority does not have a policy related to custodial credit risk.

Interest Rate Risk

As of June 30, 2023, the fair value of the Authority's investments was \$26,550, all invested in the Local Agency Investment Fund which has a maturity of less than one year.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application* establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. LAIF, being the only investment held, is considered to be uncategorized.

NOTE 4: CAPITAL ASSETS

A summary of changes in capital assets for fiscal year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Adjustments	Additions	Deletions	Transfers	Balance June 30, 2023
Governmental activities:						
Capital assets, not being depreciated						
Land	\$ 248,916	\$ -	\$ -	\$ -	\$ -	\$ 248,916
Construction-in-progress	2,357,923	-	149,830	-	-	2,507,753
Total capital assets, not being depreciated	2,606,839	-	149,830	-	-	2,756,669
Capital assets, being depreciated						
Buildings	211,749	-	57,020	-	-	268,769
Machinery, equipment, and vehicles	298,481	-	-	-	-	298,481
Automotive equipment	2,830,447	-	299,165	(297,051)	-	2,832,561
Total capital assets, being depreciated	3,340,677	-	356,185	(297,051)	-	3,399,811
Less accumulated depreciation						
Buildings	(59,701)	-	(12,040)	-	-	(71,741)
Machinery, equipment, and vehicles	(130,423)	-	(29,573)	-	-	(159,996)
Automotive equipment	(346,770)	-	(150,898)	108,019	-	(389,649)
Total accumulated depreciation	(536,894)	-	(192,511)	108,019	-	(621,386)
Total capital assets, being depreciated, net	2,803,783	-	163,674	(189,032)	-	2,778,425
Total governmental activities capital assets	\$ 5,410,622	\$ -	\$ 313,504	\$ (189,032)	\$ -	\$ 5,535,094

Depreciation expense was fully charged to the public safety function in the amount of \$192,511.

NOTE 5: LONG TERM DEBT

A. Asset-related loans payable

A summary of the changes in long-term debt of the Authority for the fiscal year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Amount Due Within One Year
Governmental activities					
Loans payable					
PNC fire engine	\$ 460,547	\$ -	\$ 111,239	\$ 349,308	\$ 115,091
Banc of america #1	1,442,429	15,465	147,632	1,310,262	150,252
Banc of america #2	821,825	290,972	113,083	999,714	115,280
Total loans payable	2,724,801	306,437	371,954	2,659,284	380,623
Compensated absences	1,478,553	1,221,306	1,231,244	1,468,615	587,446
Total governmental activities	\$ 4,203,354	\$ 1,527,743	\$ 1,603,198	\$ 4,127,899	\$ 968,069

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 5: LONG TERM DEBT (CONTINUED)

PNC Fire Engine

In February 2021, the Authority entered into a financed asset acquisition for the acquisition of a Pumper Engine valued at \$671,651. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2023 is \$349,308.

Banc of America Loan #1

In December 2021, the Authority entered into a financed asset acquisition for the acquisition of a ladder truck and brush engine valued at \$1,442,429. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2023 is \$1,310,262.

Banc of America Loan #2

In February 2022, the Authority entered into a financed asset acquisition for the acquisition of a fire engine, ambulance and Battalion Chief vehicle valued at \$821,825. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2023 is \$999,714.

The future minimum agreement obligations and the net present value of these agreement payments as of June 30, 2023, were as follows:

June 30	Asset-related loans payable	
	Principal	Interest
2024	\$ 380,623	\$ 53,082
2025	386,545	46,203
2026	393,549	39,200
2027	280,527	32,584
2028	285,712	27,399
2029-2033	932,328	55,806
Totals	<u>\$ 2,659,284</u>	<u>\$ 254,274</u>

B. Pension related loans

A summary of the changes in loan obligations for the fiscal year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Prior Period Adjustment	Increases	Decreases	Balance June 30, 2023	Amount Due Within One Year
Pension related loans payable:						
SBCERA Loan	\$ 901,201	\$ 32,405	\$ -	\$ 32,405	\$ 901,201	\$ 35,243
CSD Side Fund Loan	291,674	-	-	113,429	178,245	117,723
Total pension related loans payable	<u>\$1,192,875</u>	<u>\$ 32,405</u>	<u>\$ -</u>	<u>\$ 145,834</u>	<u>\$ 1,079,446</u>	<u>\$ 152,966</u>

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 5: LONG TERM DEBT (CONTINUED)

SBERA Loan

As part of the merger between the FPD and the Authority, the employees of the FPD are to be included in the San Bernardino County Employees' Retirement Association (SBCERA)'s County Safety cost group and moved out of the City's Other Safety cost group. SBCERA and the FPD, on behalf of the City, have agreed that the amount to effectuate the inclusion of the FPD into the present County Safety cost group, and to avoid negatively impacting the County as a result, is \$6,508,000 calculated as of June 30, 2016, the last date for which actuarially determined unfunded actuarial liability (UAL) figures are available ("Transfer Amount"). As of June 30, 2023, the outstanding balance is \$901,201.

CSD CalPERS Side Fund Loan

In Fiscal Year 2014-15, the CSD's Sewer Department loaned \$1,020,445 to the CSD Fire Department. The CSD Fire Department paid off their Safety Group CalPERS side fund with the loaned funds. The legally binding interfund agreement requires that the Fire Department repay the loan within 10 years including 3.75 percent interest. Previously the CSD Fire Department had paid CalPERS 7.5 percent for the same loan and the Sewer Department had been earning 0.3 percent with the California Local Agency Investment Fund (LAIF). The side fund loan is secured with CSD collected property tax. As part of the merger agreement between the CSD Fire Department and the Authority, this loan is now an obligation of the Authority. As of June 30, 2023, the outstanding balance is \$178,245.

Debt service requirements on long-term debt at June 30, 2023, are as follows:

June 30	Pension related loans payable	
	Principal	Interest
2024	\$ 152,966	\$ 79,625
2025	98,852	67,789
2026	41,687	63,297
2027	45,339	59,645
2028	49,310	55,674
2029-2033	319,418	205,502
2034-2038	371,874	48,061
Totals	<u>\$ 1,079,446</u>	<u>\$ 579,593</u>

NOTE 6: INTERFUND TRANSACTIONS

During the normal course of business, the Authority moves resources from a fund receiving revenue to the fund where the resources are expended. Such transactions are recorded as transfers.

- The general fund made a transfer in the amount of \$17,429 to the grants fund to meet grant matching requirements.
- The general fund made a transfer in the amount of \$131,777 to the capital projects fund to finance the acquisition of additional equipment purchases.

NOTE 7: DEFINED CONTRIBUTION PENSION PLAN

The Authority's two 457(b) deferred compensation plans are defined contribution pension plans administered by the Board of Directors and management of the Authority. The deferred compensation plans cover all employees who were previously covered under the Authority's previous 401(a) Money Purchase Plan, which closed at the end of the previous fiscal year and did not opt for a distribution of assets from that plan.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 7: DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

Employees may make voluntary contributions to the plan up to the maximum annual amounts permitted by the Internal Revenue Service. One of the 457(b) plans is administered by Nationwide Trust Company (Nationwide Plan) and the other is administered by Lincoln Financial Group (Lincoln Plan). Voluntary employee contributions to the plans were \$224,162 to the Nationwide Plan and \$66,603 to the Lincoln Plan.

Federal law requires that Plan assets be held in trust for the exclusive benefit of the participants. Accordingly, the Authority is in compliance with the legislation. Therefore, these assets are not the legal property of the Authority and are not subject to claims of the Authority's general creditors. Market value of the plan assets held in trust at June 30, 2023, for the Nationwide Plan were \$1,500,526 for 22 participants; plan assets for the Lincoln Plan for the same period was \$680,334 for 14 participants.

The Authority's Board of Directors establishes and amends all deferred compensation plan provisions, including benefit terms and contribution requirements. Amendment or termination of the plans is subject to the meet and confer requirement of the Myers-Milias-Brown Act and other applicable law.

NOTE 8: DEFINED BENEFIT PENSION PLANS

A. SBCERA Cost-Sharing Plan

Plan Description

SBCERA was established by the County of San Bernardino in 1945. SBCERA is governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq), the California Public Employees' Pension Reform Act of 2013 (CalPEPRA), and the regulations, procedures, and policies adopted by SBCERA's Board of Retirement. SBCERA is a cost-sharing, multiple employer, defined benefit public employee Retirement Association whose main function is to provide service retirement, disability, death, and survivor benefits to the General and Safety members employed by the County of San Bernardino. SBCERA also provides retirement benefits to the employee members for 17 other employers which are members of SBCERA.

The Plan operates under the provisions of the California County Employees' Retirement Law of 1937 (CERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by SBCERA's Board of Retirement (Board). The Plan's authority to establish and amend the benefit terms are set by the CERL and PEPRA and may be amended by the California state legislature and in some cases require approval by the County of San Bernardino Board of Supervisors and/or the SBCERA Board. SBCERA is a tax qualified plan under Section 401 (a) of the Internal Revenue Code.

SBCERA is a legally separate entity from the Authority, not a component unit, and there is no financial interdependency with the County of San Bernardino. For these reasons, the Authority's basic financial statements exclude the SBCERA pension plan as of June 30, 2023. SBCERA publishes its own comprehensive annual financial report that includes its financial statements and required supplementary information, that can be obtained by writing SBCERA at, 348 W. Hospitality Lane, Third Floor, San Bernardino, California 92415-0014 or visiting the website at: www.SBCERA.org.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLANS (CONTINUED)

Benefits Provided

SBCERA provides retirement, disability, death, and survivor benefits. The CERL and PEPRA establish benefit terms. Retirement benefits are calculated on the basis of age, average final compensation and service credit as follows:

	Safety - Tier 1	Safety - Tier 2
Final Average Compensation	Highest 12 months	Highest 36 months
Normal Retirement Age	Age 55	Age 50
Early Retirement: Years of service required and/or age eligible for	Age 70 any years	Age 70 any years
	10 years age 50	5 years age 50
	20 years any age	N/A
Benefit percent per year of service for normal retirement age	3% per year of final average compensation for every year of service credit	2.5% per year of final average three years compensation for every year of service credit
Benefit adjustments	Reduce before age 50	Reduce before age 57
Final Average Compensation Limitation	Internal Revenue Code section 401(a)(17)	Government Code 7522.10

An automatic cost of living adjustment is provided to benefit recipients based on changes in the local region Consumer Price Index (CPI) up to a maximum of 2% per year. Any increase greater than 2% is banked and may be used in years where the CPI is less than 2%. There is a one-time 7% increase at retirement for members hired before August 19, 1975. The Plan also provides disability and death benefits to eligible members and their beneficiaries, respectively. For retired members, the death benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to benefits based on the members years of service or if the death was caused by employment. General members are also eligible for survivor benefits which are payable upon a member's death.

Contributions

Participating employers and active members are required by statute to contribute a percentage of covered salary to the Plan. This requirement is pursuant to Government Code sections 31453.5 and 31454, for participating employers and Government Code sections 31621.6, 31639.25 and 7522.30 for active members.

The contribution requirements are established and may be amended by the SBCERA Board pursuant to Article 1 of the CERL, which is consistent with the Plan's actuarial funding policy. The contribution rates are adopted yearly, based on an annual actuarial valuation, conducted by an independent actuary, that requires actuarial assumptions with regard to mortality, expected future service (including age at entry into the Plan, if applicable and tier), and compensation increases of the members and beneficiaries. The combined active member and employer contribution rates are expected to finance the costs of benefits for employees that are allocated during the year, with an additional amount to finance any unfunded accrued liability. Participating employers may pay a portion of the active members' contributions through negotiations and bargaining agreements.

Employee contribution rates for the fiscal year ended June 30, 2023, ranged between 14.84% and 14.84% for Tier 1 General members and 9.06% for Tier 2 General members and 17.30% and 17.30% for Tier 1 Safety member and 16.13% for Tier 2 Safety member.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Employer contribution rates for the year ended June 30, 2023, are as follows:

	Employer Contribution Rates	
	Tier 1 Members	Tier 2 Members
General	40.48%	35.48%
Safety	59.75%	51.21%

The required employer contributions and the amount paid to SBCERA by the Authority for the year ended June 30, 2023, were \$2,777,063. The employer contributions were equal to the required employer contributions for the year ended June 30, 2023.

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources

At June 30, 2023, the Authority reported a net pension liability of \$14,410,735 for its proportionate share of the SBCERA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The SBCERA's publicly available financial report provides details on the change in the net pension liability.

The Authority's proportion of the net pension liability were based on the contributions received by SBCERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of SBCERA's participating employers. At the June 30, 2022, measurement date, the Authority's proportion was 0.620%, which is a 16.67% decrease over the prior year proportion of 0.744%.

For the year ended June 30, 2023, the Authority recognized \$4,404,639 for its proportionate share of SBCERA's pension expense.

At June 30, 2023, the Authority reported their proportionate shares of deferred outflows of resources and deferred inflows of resources related to pensions, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 2,777,063	\$ -
Changes of assumptions	997,304	-
Net difference between projected and actual earnings on pension plan investments	-	263,365
Differences between expected and actual experience	359,376	324,570
Difference between actual contributions and the proportionate share of contributions	5,814,493	4,829,090
Total	\$ 9,948,236	\$ 5,417,025

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

The \$2,777,063 reported as deferred outflows of resources related to pensions contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SBCERA pensions will be recognized in pension expense as follows:

Fiscal year ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 2,162,489
2025	724,701
2026	(2,093,428)
2027	1,172,179
2028	(211,793)
Total	<u>\$ 1,754,148</u>

Actuarial Assumptions and Methods

The significant actuarial assumptions and methods used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll
Investment rate of return	7.25%
Inflation	2.75%
Projected salary increases	4.55% to 12.75%
Administrative expenses	0.85% of payroll

Mortality is based on the Pub-2010 Amount-Weighted Above-Median Mortality Table projected generationally with the two-dimensional MP-2019 projection scale.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the three year period of July 1, 2016 through June 30, 2019.

The long-term expected rate of return on pension plan investments is 7.25%. SBCERA's actuary prepares an analysis of the long-term expected rate of return on a triennial basis using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocations (approved by the SBCERA Board) and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long term expected investment rate of return assumptions are summarized in the following table.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Long-Term Expected Arithmetic Real Estate of Return
Large Cap U.S. Equity	11.00%	5.42%
Small Cap U.S. Equity	2.00%	6.21%
International Developed Equity	9.00%	6.50%
Emerging Market Equity	6.00%	8.80%
Core Bonds	2.00%	1.13%
High Yield Bonds	13.00%	3.40%
Global Bonds	1.00%	-0.04%
Emerging Market Debt	8.00%	3.44%
Real Estate	3.50%	4.57%
Cash	2.00%	-0.03%
Value Added Real Estate	3.50%	6.53%
Real Assets	5.00%	10.64%
Absolute Return	7.00%	3.69%
International Credit	11.00%	5.89%
Private Equity	16.00%	10.70%
Total	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made based on the actuarially determined rates based on the SBCERA Board's funding policy, which establishes the contractually required rate based on statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

For the actuarial valuation date of June 30, 2022, the discount rate used to measure the total pension liability as of the year ended June 30, 2023, was 7.25%.

Sensitivity of Net Pension Liability to Changes in Discount Rate

The following table presents the Authority's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	Discount Rate -1 Percent (6.25%)	Current Discount Rate (7.25%)	Discount Rate +1 Percent (8.25%)
Authority's proportionate share of net pension liability	\$ 23,887,257	\$ 14,410,735	\$ 6,659,684

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position

Detailed information about the SBCERA's fiduciary net position is available in a separately issued SBCERA comprehensive annual financial report. That report may be obtained on the Internet at www.SBCERA.org; by writing to SBCERA at 348 W. Hospitality Lane, Third Floor, San Bernardino, California 92415; or by calling (909) 885-7980 or (877) 722-3721.

B. CalPERS Cost-Sharing Plan

The Authority funds a portion of the CSD's CalPERS pension plan for safety retirees. No current employees are eligible to participate in this plan and all active employees transitioned over to the SBCERA cost-sharing plan at June 30, 2020. The CalPERS plan is a cost-sharing, multiple employer, defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The total pension liability was based on the following assumptions:

	Entry Age Normal in accordance with the requirements of GASB 68
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the December 2021 experience study report that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C (pension fund administered by CalPERS) was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each pension fund. The expected rate of return was set by calculated the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

The expected real rates of return by asset class are as followed:

Asset Class	Assumed Asset Allocation	Real Return ^{1, 2}
Global equity-cap-weighted	30.00%	4.54%
Global equity-non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early Annual Comprehensive Financial Report closing and final reconciled reserves.

Changes in Net Pension Liability

At June 30, 2023, the Authority reported its proportionate share of the CSD's net pension liability of \$16,929,089, an increase of \$14,046,185 from the prior year amount of \$2,882,904.

The Authority's proportionate share of the net pension liability for the plan as of June 30, 2021, and 2022 was as follows:

Proportion - June 30, 2021	0.0530%
Proportion - June 30, 2022	0.0950%
Change	0.0420%

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount Rate -1 Percent (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1 Percent (7.90%)
Proportionate share of net pension liability/(asset)	\$ 24,133,818	\$ 16,929,089	\$ 11,040,851

Recognition of Gains and Losses

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for PERF C for the measurement period ending June 30, 2022, is 3.8 years.

Pension Expense, Deferred Outflows, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2023, the Authority recognized a pension expense of \$4,499,594.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of June 30, 2023, the Department reports other amounts for the Plan as deferred outflow and deferred inflow of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 684,766	\$ -
Differences between Expected and Actual Experience	700,633	183,837
Changes of Assumptions	1,706,965	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	2,673,340	-
Change in employer's proportion		1,545,739
Differences between the employer's contribution and the employer's proportionate share of contributions	7,729,132	12,902
Total	<u>\$ 13,494,836</u>	<u>\$ 1,742,478</u>

The \$684,766 reported as deferred outflows of resources related to employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. That and other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal period Ended June 30:	Deferred Outflows/(Inflows) of Resources
2024	\$ 3,686,001
2025	3,475,729
2026	2,275,092
2027	1,630,771
Total	<u>\$ 11,067,592</u>

C. Summary of Pension Liabilities, Deferred Outflows and Deferred Inflows of Resources, and Pension Expense – All Plans

	SBCERA	CalPERS	Total
Net Pension Liability	\$ 14,410,735	\$ 16,929,089	\$ 31,339,824
Deferred Outflows of Resources	9,948,236	13,494,836	23,443,072
Deferred Inflows of Resources	5,417,025	1,742,478	7,159,503
Pension Expense	4,404,639	4,499,594	8,904,233

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The Authority funds health benefits for its share of all qualifying fire safety retirees from the CSD in accordance with Memorandums of Understanding under various labor agreements. The CSD's plan is an agent, multiple-employer plan administered by the CSD.

Contributions

As required by GASB Statement No. 75, an actuary will determine the CSD's annual required contribution (ARC) at least once every three fiscal years. The ARC is calculated in accordance with certain parameters and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total Unfunded Actuarial Accrued Liability (UAAL) over a period not to exceed 30 years. The Authority provides funding to the CSD for the former CSD fire safety retirees enrolled in the plan. The Authority did not make any contributions to the plan for the year ended June 30, 2023.

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30,2022 Measurement Date
Actuarial Valuation Date	June 30, 2022
Contribution Policy	Authority contributes portion of full CSD ADC
Discount Rate	6.25 percent
General Inflation	2.50 percent
Mortality, Retirement	CalPERS 2000-2019 Experience Study
Disability, Termination	
Salary Increases	2.75 percent
Medical Trends	Non-Medicare - 8.50% in 2024, decreasing to 3.45% in 2076 Medicare (Non-Kaiser) - 7.50% in 2024, decreasing to 3.45% in 2076 Medicare (Kaiser) - 6.25% for 2024, decreasing to 3.45% in 2076

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Expected Real Rate of Return
Global Equity	49%	4.56%
Long US Treasuries	5%	0.29%
Mortgage-Backed Securities	5%	0.49%
Investment Grade Corporates	4%	1.56%
High Yield	4%	3.00%
Sovereigns	5%	2.76%
TIPS	5%	-0.08%
Commodities	3%	1.22%
REITs	20%	4.06%
Assumed Long-term Rate of Inflation		2.50%
Expected Long-term Net Rate of Return, Rounded		6.25%

Changes in Net OPEB Liability

At June 30, 2023, the measurement date, the Authority reported its proportionate share of the CSD's net OPEB liability of \$3,320,307; an increase of \$48,474 from the prior year amount of \$3,271,833.

The net OPEB liability of the plan is measured as of June 30, 2023, and the total OPEB liability for the plan used to calculate the net OPEB liability was determined by an actuarial valuation of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The proportion of the net OPEB liability was based on a projection of the Authority's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. The Authority's proportionate share of the net OPEB liability for the plan as of June 30, 2022 and 2023 was as follows:

	OPEB Plan
Proportion – June 30, 2022	37%
Proportion – June 30, 2023	33%
Change – Increase (Decrease)	-4%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Plan as of the Measurement Date, calculated using the discount rate of 6.25 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.25 percent) or 1 percentage-point higher (7.25 percent) than the current rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Plan's Net OPEB Liability -Authority Allocation (37%)	\$3,923,219	\$3,320,307	\$2,785,361

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability of the Plan as of the Measurement Date, calculated using current healthcare trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Plan's Net OPEB Liability -Authority Allocation (37%)	\$2,707,495	\$3,320,307	\$4,028,338

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments are amortized over 5 years, while all other deferred outflows and inflows are amortized over the average expected remaining service life of plan participants. For the June 30, 2022, measurement date, the average expected remaining service life is 5.1 years.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the Authority recognized OPEB income of \$125,548. As of fiscal year-ended June 30, 2023, the Department reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	_____	_____
Differences between actual contributions and the proportionate share of contributions	\$ -	\$ 496,480
Changes in assumptions	264,628	127,738
Net difference between projected and actual earnings on plan investments	95,157	-
	_____	_____
Total	<u>\$ 359,785</u>	<u>\$ 624,218</u>

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (153,983)
2024	(160,738)
2025	49,478
2026	4,291
2026	<u>(3,481)</u>
Total	<u>\$ (264,433)</u>

NOTE 10: INSURANCE

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The Authority is a member of the California Joint Powers Insurance Authority (CJPIA). CJPIA is composed of 124 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. CJPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Self-Insurance Programs of the CJPIA

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$100,000 to \$500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$500,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses also have a \$50 million per occurrence limit. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on CJPIA's website: <https://cjpia.org/coverage/risk-sharing-pools/>.

NOTE 10: INSURANCE (CONTINUED)

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$75,000 to \$200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2021-22, CJPIA's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

C. Purchased Insurance

Pollution Legal Liability Insurance

The Authority participates in the pollution legal liability insurance program which is available through CJPIA. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the Authority. Coverage is on a claims-made basis. There is a \$250,000 deductible. CJPIA has an aggregate limit of \$20 million.

Property Insurance

The Authority participates in the all-risk property protection program of CJPIA. This insurance protection is underwritten by several insurance companies. The Authority's property is currently insured according to a schedule of covered property submitted by the Authority to the CJPIA. The Authority's property currently has all-risk property insurance protection in the amount of \$10,013,929. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Crime Insurance

The Authority purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through CJPIA.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2022-23.

NOTE 11: COMMITMENTS AND CONTINGENCIES

The Authority is subject to litigation arising in the normal course of business. In the opinion of legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Authority.

BIG BEAR FIRE AUTHORITY
Notes To Financial Statements
Year Ended June 30, 2023

NOTE 12: RESTATEMENTS OF NET POSITION

For the fiscal year ended June 30, 2022, the Statement of Activities reported the following adjustment to beginning net position to correct an inadvertent reduction of the Authority’s SBCERA pension related loan payable during the fiscal year ended June 30, 2022.

	June 30, 2022 As Previously Reported	Adjustment	June 30, 2022 As Restated
Governmental activities	<u>\$ (12,557,305)</u>	<u>\$ (32,406)</u>	<u>\$ (12,589,711)</u>

NOTE 13: SUBSEQUENT EVENTS

The Authority evaluated subsequent events for recognition and disclosure through February 7, 2024, the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2023, that required recognition or disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

BIG BEAR FIRE AUTHORITY
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 12,221,006	\$ 12,221,006	\$ 12,446,606	\$ 225,600
Charges for services	3,297,711	3,665,711	3,430,728	(234,983)
Use of money and property	71,244	184,744	181,426	(3,318)
Contributions	1,119,600	1,119,600	987,422	(132,178)
Miscellaneous	1,141,300	1,141,300	1,413,019	271,719
Total revenues	17,850,861	18,332,361	18,459,201	126,840
EXPENDITURES				
Current:				
Public safety:				
Salaries and benefits	15,070,236	15,217,236	15,769,247	(552,011)
Supplies	334,124	334,124	379,016	(44,892)
Professional services	440,736	480,736	430,485	50,251
Maintenance and equipment	484,323	493,923	502,879	(8,956)
Utilities	193,000	193,000	251,775	(58,775)
Other expenditures	510,598	540,598	572,217	(31,619)
Debt service:				
Principal	518,745	518,745	517,788	957
Interest	163,600	163,600	164,752	(1,152)
Total expenditures	17,715,362	17,941,962	18,588,159	(646,197)
Excess (deficiency) of revenues over (under) expenditures	135,499	390,399	(128,958)	(519,357)
OTHER FINANCING SOURCES (USES)				
Transfers out	(82,000)	(219,500)	(149,206)	70,294
Total other financing sources (uses)	(82,000)	(219,500)	(149,206)	70,294
Net change in fund balance	\$ 53,499	\$ 170,899	(278,164)	\$ (449,063)
Fund balance-beginning			3,804,232	
Fund balance-ending			\$ 3,526,068	

The Notes to Required Supplementary Information are an Integral part of this schedule.

BIG BEAR FIRE AUTHORITY
Grants Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 54,105	\$ 272,246	\$ 252,697	\$ (19,549)
Total revenues	54,105	272,246	252,697	(19,549)
EXPENDITURES				
Current:				
Public safety	54,105	297,019	270,126	26,893
Total expenditures	54,105	297,019	270,126	26,893
Excess (deficiency) of revenues over (under) expenditures	-	(24,773)	(17,429)	(7,344)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	17,429	17,429
Total other financing sources (uses)	-	-	17,429	17,429
Net change in fund balance	\$ -	\$ (24,773)	-	\$ 24,773
Fund balance-beginning			-	
Fund balance-ending			\$ -	

The Notes to Required Supplementary Information are an Integral part of this schedule.

BIG BEAR FIRE AUTHORITY
Schedule of Proportionate Share of the Net Pension Liability
As of June 30 for The Last Ten Fiscal Years

<u>Measurement Date</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
<u>SBCERA Plan:</u>					
Proportion of the Net Pension Liability	0.620%	0.744%	0.606%	0.787%	0.393%
Proportionate Share of the Net Pension Liability	\$ 14,410,735	\$ 9,801,142	\$ 24,295,795	\$ 21,353,585	\$ 9,948,458
Covered Payroll	\$ 5,790,479	\$ 4,944,594	\$ 6,049,654	\$ 4,484,497	\$ 2,343,852
Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	248.87%	198.22%	401.61%	476.16%	424.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.58%	91.19%	71.96%	79.61%	79.89%
<u>CalPERS Plan:</u>					
Proportion of the Net Pension Liability ²	0.095%	0.053%	0.047%	0.051%	0.066%
Proportionate Share of the Net Pension Liability	\$ 16,929,089	\$ 2,882,904	\$ 5,474,917	\$ 5,291,112	\$ 6,397,198
Covered Payroll	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.85%	88.29%	75.10%	75.26%	72.82%

Notes to Schedule:

Benefit Changes: None

Changes of Assumptions: Changes of Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

¹ Fiscal year 2019 is the first year the Authority is reporting a defined benefit pension plan, therefore only five years are shown.

² This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

BIG BEAR FIRE AUTHORITY
Schedule of Plan Contributions
As of June 30 for the last Ten Fiscal Years¹

<u>SBCERA Plan:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially Determined Contribution ³	\$ 2,777,063	\$ 2,803,745	\$ 2,490,371	\$ 2,708,917	\$ 2,618,764
Actual Contributions	(2,777,063)	(2,803,745)	(2,490,371)	(2,708,917)	(2,618,764)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 5,254,888	\$ 5,790,479	\$ 4,944,594	\$ 6,049,654	\$ 4,484,497
Contributions as a Percentage of Covered Payroll	52.85%	48.42%	50.37%	44.78%	58.40%

<u>CalPERS Plan:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>
Actuarially Determined Contribution ³	\$ 684,766	\$ 616,998	\$ 575,708	\$ 509,619	\$ 506,410
Actual Contributions	(684,766)	(616,998)	(575,708)	(509,619)	(506,410)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

Note to Schedule:

¹ Fiscal year 2019 is the first year the Authority is reporting a defined benefit pension plan, therefore only five years are shown.

² This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

³ For information on the actuarial assumptions underlying the actuarially determined contribution, refer to the SBCERA Funding Valuation dated June 30, 2021, and the CalPERS Funding Valuation dated June 30, 2019, available on the retirement plans' respective websites: www.sbcera.org and www.calpers.ca.gov.

BIG BEAR FIRE AUTHORITY
Schedule of Proportionate Share of the Net OPEB Liability
As of June 30 for the last Ten Fiscal Years ¹

	<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>
Proportion of the Net OPEB Liability ²	33%		37%		40%		35%
Proportionate Share of the Net OPEB Liability	\$ 3,320,307	\$	3,271,833	\$	3,219,758	\$	3,913,298
Covered Payroll	N/A ³		N/A ³		N/A ³		N/A ³
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	33.1%		30.8%		34.8%		22.5%

Notes to Schedule:

¹ Fiscal year 2019 is the first year the Authority is reporting a defined benefit OPEB plan, therefore only five years are shown.

² This amount represents the Authority's share of the CSD's net OPEB liability. For more information on the CSD's proportionate pension liability in relation to CalPER's pool as a whole, refer to the CSD's financial statements available at www.bbcsd.org.

³ This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

BIG BEAR FIRE AUTHORITY
Notes To Required Supplementary Information
Year Ended June 30, 2023

NOTE 1: GENERAL BUDGET POLICIES

1. The annual budget adopted by the Authority Board of Directors provides for the general operation of the Authority. It includes proposed expenditures and the means of financing them.
2. The Authority Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This appropriated budget covers the Authority expenditures. Actual expenditures may not exceed budgeted appropriations at the function level. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the year.
3. Formal budgetary integration is employed as a management control device. Commitments for materials and services such as purchase orders and contracts are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations which are encumbered at year-end lapse, and then are added to the following year's budgeted appropriations.
4. The budget is adopted on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

NOTE 2: EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2023, the following functions of the General Fund reflected expenditures in excess of budgeted amounts.

Major Fund	Appropriations	Expenditures	Amount of Excess
General Fund			
Public safety	\$ 17,259,617	\$ 17,905,619	\$ 646,002
Debt service	682,345	682,540	195
Capital Projects			
Capital outlay	\$ 219,500	\$ 506,015	\$ 286,515

SUPPLEMENTARY INFORMATION

BIG BEAR FIRE AUTHORITY
Capital Projects
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital outlay	\$ 82,000	\$ 219,500	\$ 506,015	\$ (286,515)
Total expenditures	82,000	219,500	506,015	(286,515)
Excess (deficiency) of revenues over (under) expenditures	(82,000)	(219,500)	(506,015)	286,515
OTHER FINANCING SOURCES (USES)				
Transfers in	82,000	-	131,777	131,777
Loans issued	-	-	306,437	306,437
Total other financing sources (uses)	82,000	-	438,214	438,214
Net change in fund balance	\$ -	\$ (219,500)	(67,801)	\$ 151,699
Fund balance-beginning			-	
Fund balance (deficit)-ending			\$ (67,801)	



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA6

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **REVIEW OF AUTHORITY'S STRATEGIC PLANNING**

BACKGROUND

The previous strategic planning discussions were held from 2015-2017. The draft version was never adopted due to the recent JPA merger. With the recent merger, discussion then shifted towards what the department wanted once the merger was finalized, which began discussions regarding Measure I.

At the December 12, 2023 Regular Board meeting, during the Request for Proposal discussion item, it was agreed to have the Finance Committee review the Authority's vision, mission, and value statements.

At the January 9, 2024 Finance Committee meeting, Staff and Committee Members reviewed past strategic planning documents and held discussion regarding the future mission, vision, and value statements.

DISCUSSION

When reviewing a departments strategic plan including vision and mission statements, it is common to contract with a third-party consultant to assist the agency with community input, governing board member viewpoints, and staff viewpoints. This process can also be held by department staff depending on planning complexity.

The following discussion items are from the February Finance Committee meeting:

- Do we use the 2015-2017 base documents as a starting point
- Should the Department hire a consultant
- Set a time frame for strategic planning
- Scheduling of staff and community workshops

RECOMMENDATION

Staff recommends the Fire Authority Board discuss and provide further direction to staff.

Attachment A: 2015 Strategic Summary of Staff and Labor meetings

Attachment B: 2015 Strategic Planning Overview

Attachment C: 2015 Strategic Planning Draft Vision and Mission Statements

Attachment D: 11/09/2015 Strategic Planning Background

Attachment E: 03/03/2015 Future Planning Discussion Document

Attachment F: 07/11/2017 Strategic Planning Presentation

Big Bear Fire Authority

Strategic Planning

Summary of Meetings with Management, Labor and Staff

Services for the Future:

- Fire Protection
- Fire Prevention
- EMS
- All Risk service agency
- Community Risk Reduction
- Community Outreach, Public Education, EMT Classes
- Improved technical rescue capability
- Hazardous Materials
- Hazardous Fuels abatement
- Fire Prevention Bureau – plan checking, business inspections, wildland prevention
- Disaster Planning / Training
- Safe Surrender
- Coordination / Support with other agencies
- Community Para-Medicine: Public / Health education during EMS calls
- Paramedics real time link to doctors to provide advanced medical treatment
- Explorer Program
- Emergency Rescue
- Wildland Prevention Plan and Wildland fire suppression
- Improved response times
- More Community involvement – attend community events
- Fire education to children / schools
- Better communication for current events
- Fire Drills for businesses
- Business Involvement / communication

Big Bear Fire Authority

Strategic Planning

Summary of Meetings with Management, Labor and Staff

Value to constituency:

- Guaranteed, immediate response to fire and medical emergencies
- Fuels reduction
- Fire Agencies are government at its best – respond in 5 minutes
- “sense of security”
- Highly reliable system
- Right people, well trained, well equipped
- Working as a “Team”
- Fire House is the “pillar of the community”
- Assurance of safety
- Vegetation, structure, Earthquakes, flooding, snow load removal, EMS
- “trust in us being there when needed”
- They can ask us for anything
- Peace of Mind
- Great Customer Service with respect, courtesy and professionalism
- Prepare community for emergencies
- Making equipment / facilities last
- Quality, trained personnel
- Quick problem solving to people’s issues – follow through
- First aid, CPR, health questions come to front door
- Open Door to help public with their problems
- Blood Pressure, etc. after hours
- Prompt inspections
- Spending public’s \$ wisely

Big Bear Fire Authority

Strategic Planning

Summary of Meetings with Management, Labor and Staff

Core Values:

- Meeting the needs of our customers – they are paying for our services
- We are here 0800 to 0800 --- outward to the public
- The public will get our very best 24/7
- Duty, Honor, Commitment
- Integrity
- Maintaining the Trust of our Community
- Fiscally Responsible
- Absolute Duty to Serve and to Act
- Commitment to ourselves, our organization, our community
- Provide highest level of care by highest trained professionals
- Maintain Employee retention to better assure professionalism
- Serve with honesty, integrity, transparency, continued education
- Actions, not words
- It is an Honor to Serve
- Fiscally responsible
- Help our community as a whole, regardless of issue
- Be ethical and professional
- Be a department our community will be proud of
- Customer service
- Transparent
- Work as a Team
- Try for the top
- Medical / fire ready
- Community involvement

Big Bear Fire Authority

Strategic Planning

Summary of Meetings with Management, Labor and Staff

Vision:

- Unified communities valleywide
- A single elected governing board with one interest - fire
- Challenges, Prosper
- Inclusive stand alone fire agency
- Continue to build into a premier fire agency
- Ready to serve as called upon to serve
- Board, management, staff united in our vision - operationally, fiscally, politically
- Public: safety, security, they will take care of me
- Whatever obstacles we see in the future, look for opportunity to serve
- We don't say "that's not our job"
- Valleywide plus corridors
- Ready to serve our public beyond the valley as necessary
- Economy, weather based tourism
- Fulltime resident
- Stand alone Fire Dept – 1+ hours time for backup to arrive
- Expanded ems response
- Continued alignment of valley services to best serve all affected
- Electronic interconnection between customers and fire staff
- Electronic could be impersonal
- Virtual Doctor / Patient treatment via paramedic
- To consolidate and develop efficiencies for fiscal sustainability of fire protection and ems service delivery within the Big Bear Valley that exceeds our community's expectations

Big Bear Fire Authority

Strategic Planning

Summary of Meetings with Management, Labor and Staff

Mission:

- Meet the needs of valley through ever changing community needs
- Challenge younger staff to Core Values and Mission
- Similar to the police's: "Protect and Serve"
- Proudly serving Big Bear Valley
- Professionalism by professionals
- Higher levels of retention builds sense of community and community involvement
- Community safety
- To better our community
- Protecting Lives and Property
- The Big Bear Fire Dept commits to serving and protecting the lives and property of the Big Bear Valley community from fires and natural disasters and provide respectful EMS delivery by trusted, highly trained professionals.

Big Bear Fire Authority

Strategic Planning

OVERVIEW

Services for the Future:

- Emergency Medical Services
- Medical Services (How do we get paid for Community ParaMedicine?)
- Fire Protection / Suppression
- Fire Prevention / Education
- Emergency / Technical Rescue
- Hazardous Materials
- Hazardous Fuels Abatement and Future Maintenance
- Disaster - Planning , Response, Mitigation
- Community Outreach, Public Education
- Safe Surrender

Value to constituency:

- Guaranteed, immediate response to fire and medical emergencies
- “Sense of Security”
- Financially Stable and prepared for our Community’s Future
- Making our equipment and facilities last and spend the public’s \$ wisely
- Fire House is the “pillar of the community”
- They can ask us for anything
- Great Customer Service with respect, compassion, courtesy and professionalism
- We prepare our Community for emergencies
- First aid, CPR, health questions come to our front door
- Help to lower home / business insurance rates
- Increase property values

Big Bear Fire Authority

Strategic Planning

OVERVIEW

Core Values:

- We are here to meet the needs of the Public – They are paying for our services
- The public will get our very best 24/7 - Skilled Compassionate service
- Duty, Honor, Commitment, Integrity, Professionalism
- Maintaining the Trust of our Community
- Fiscally Responsible - Best Possible Service at lowest possible cost
- Cost effective, nothing wasted – people , equipment, time
- Absolute Duty to Serve and to Act
- Help our community as a whole, regardless of issue
- Be ethical and professional
- Be a department our community will be proud of
- Maintain a strong connection to our Community
- Consistently improving services through continuing education, advancing technology, modernization of equipment and facilities
- We are accountable for the Quality of Services that we provide.
- We preserve life and property
- A privilege to be able to serve

Big Bear Fire Authority

Strategic Planning

OVERVIEW

Vision:

- Unified communities valley wide
- A single elected governing board with one interest – one Fire Department
- Board, management, staff united in our vision - operationally, fiscally, politically
- Expanded Medical response
- Continued alignment of valley services to best serve all affected
- To consolidate and develop efficiencies for fiscal sustainability of fire protection and medical service delivery within the Big Bear Valley that exceeds our community's expectations
- The Big Bear Fire Authority is dedicated to being the best community full service fire and medical aid agency that meets and exceeds the changing needs of the Big Bear area through development, unity and teamwork.
- To provide the entire Big Bear Valley with the highest possible quality of fire protection, fire prevention and emergency medical services in an efficient and economical manner which realizes and enhances the value of each team member and consistently strives to improve service to our community.
- Consolidation of both Fire Depts into one efficient, cohesive, and responsive organization
- Provide the best public service through training, education and modern equipment
- Move our Fire Dept into the future through productive teamwork, open and honest communication, and transparent decision making throughout our organization
- Organization driven to provide a cost effective and efficient Fire Dept Department while honoring our values, accomplishing our mission and achieving our goals
- To provide consistent Fire and Emergency Medical Services throughout the entire Big Bear Valley as efficiently and cost effectively as we are able, while striving to provide the highest level of Service to our Community.
- It is the shared vision of the members of the Big Bear Fire Authority that through active training, maintaining a motivated work force, and equipping ourselves with the best in equipment and apparatus, we will provide the best protection possible in the field of fire protection, rescue services and environmental protection for those we serve.
- Find what we need, not what we want, prioritize

Big Bear Fire Authority

Strategic Planning

OVERVIEW

Mission:

- Protecting Lives and Property
- Meet the needs of our valley as our community continues to change
- Proudly serving Big Bear Valley
- The Big Bear Fire Dept commits to serving and protecting the lives and property of the Big Bear Valley community from fires and natural disasters and provide respectful EMS delivery by trusted, highly trained professionals.
- Our Mission, for the Big Bear area, is the protection of life and property through Education, Fire Prevention, Code Enforcement and the response of highly trained personnel.
- Provide emergency medical services; prevent the loss of life, loss of property and damage to the environment from the affects of fire, natural disasters or hazardous conditions.
- It is the Mission of the Big Bear Fire Dept to Preserve Life and Property, Promote Public Safety and Foster Economic Growth through Leadership, Management and Actions in our Community.
- Our goal is to protect the life and property of our customers – the citizens and visitors of Big Bear Valley- by providing Public safety, Fire Suppression, Fire Prevention and education, Advanced Life Support Emergency Medical Services and Hazardous Incident Mitigation, at the highest level of services in a courteous and ethical manner.

Big Bear Fire Authority

Strategic Planning

OVERVIEW

Other Comments:

- Merger Goal – Save \$ and same or better service.
- Make every \$ count
- As we approach the tipping point of not enough funds, need to prioritize
- Balanced Budget, Zero based budget,
- Where every minute counts, make every \$ count
- Always answering to the taxpayer
- Reinforce the benefits of consolidation as we move forward
- Regularly revisit Mission, Vision, Services; Annual review; Actual vs. Projected, prior to budget each year
- Hospital affiliation with Loma Linda ???
- What if Hospital closed ???
- How do we meet peak demand when all ambulances are tied up ???
- Recruit, prepare and mentor employees for the future within the Fire Dept
- We can't build our Dept for peak times. Peaks measured in weeks.
- Efficiencies, better managed / coordinated F.D.
- One valley great way to start
- From efficiency (not bigger now and need more \$)
- Avalon handles peaks in summer through multi agency staffing
- JPA with ambulance companies or county fire that they will be here at peak times and operates out of stations for 3 week peak periods – Xmas, 4th of July, etc.
- Outlying areas like Lake Williams, a long way from a Fire Station and a long way between fire hydrants, a second way out is needed, parked cars blocking traffic
- Balance decision of more capacity with Risk assumed with less capacity
- Balance ethical requirements with financial reality
- BB is different in demand levels vs. a non tourist community
- 5 min vs 12 min – Equal access to responses?
- Preparedness: We trust one another to prepare in such a way that puts the Safety, Effectiveness and Reputation of the Team and the Dept first.
- Leadership: We value the Development and Application of all Personnel's Leadership skills.
- Not trying to meet everyone's wants

Big Bear Fire Authority

Strategic Planning

Draft Vision and Mission Statements Recommendation for next Steps in Strategic Planning

Draft Vision Statement:

- Big Bear Fire Authority will provide our unified community with a professional, Full Service, Fire, Medical and Emergency Services Agency in the most cost effective manner possible.

Draft Mission Statement:

- “Protecting Lives and Property”

Recommendation for next Steps in Strategic Planning:

- Based on the Fire Authority Board’s agreed upon:
 - Services for the Future,
 - Vision Statement, and,
 - Mission Statement,

produce a draft Strategic Plan for the Fire Authority which presents the Authority’s:

- Current Capability and Capacity,
- Current Service Demand,
- Projected Future Service Demand, and,
- Necessary Future Capability and Capacity.

Big Bear Fire Authority

Strategic Planning

Definition:

Strategic Planning is an organization's process of defining its strategy, direction and sphere of influence, and making decisions on allocating its resources to pursue this strategy.

Board: Here's where we want to go. **Strategic Plan:** Here's how we get there.

Background:

May & early June – Chief and Michael met with:

- Management and Employee Reps
- All 10 Board Members

Discussed and captured:

- Services provided
- Value to our constituents
- Core Values
- Vision Statement
- Mission Statement

June 15 Board Meeting:

- Board reviewed –
 - Complete Summary / Overview of Input received
 - Draft Vision Statement
 - Draft Mission Statement
- Board gave direction to revise Vision / Mission to Chief and Michael

June 24 Board Meeting:

- Board meeting delayed due to Chief responding to Lake Fire

VISION STATEMENT

- Future Based
- Meant to Inspire
- “Where is our business going ?”
- Show our Future Direction to employees and constituents
- What will success look like for the Big Bear Fire Authority ?

Revised Draft Vision Statement:

Recognizing that we are a 4 season Resort Community, within a unique mountain environment, Big Bear Fire Authority will anticipate and meet our Community's future service demands by proactively and strategically planning and developing our abilities and resources.

MISSION STATEMENT

- Present Based
- “Why do we exist ?”
- “What do we do ?”

Revised Draft Mission Statement:

Big Bear Fire Authority protects the Lives and Property of our Community by providing a Professional, Full Service, Fire, Medical and Emergency Services Agency in the most cost effective manner possible.

Draft Motto:

“Protecting Lives and Property”

**Future Planning
Discussion Document
March 3, 2015**



Big Bear Fire Authority

Big Bear Lake Fire Protection District Future Planning Discussion Document

March 3, 2015

Executive Summary

This document and subsequent information will be used as the basis to complete the consolidation process for the Big Bear Fire Protection District. At this point in the process, the basic operational and administrative functions of the Big Bear Fire Department have been merged and are operating in a cohesive, well functioning organization. The next phase will involve the necessary decisions and direction for the JPA Board of Directors to move forward in the following areas:

- **Geographical Boundaries**
- **Political Organization**
- **Fire Department Organization**
- **Organizational Financing**
- **Employee Considerations**

The above list is not by order of importance but merely used a reference point for considerations.

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Introduction

In 2012, a Joint Exercise of Powers Agreement (JPA) created an agency to be known as the Big Bear Fire Authority, AKA Big Bear Fire Department, utilizing the combined organizations of the Big Bear City Community Services District (BBCCSD)/Big Bear City Fire Department and the Big Bear Lake Fire Protection District. In 2014, the BBCCSD exercised the Local Agency Formation Commission (LAFCO) process to annex an area on the east end of the Big Bear Valley, commonly known as Baldwin Lake, into the BBCCSD for fire and life safety protection only. The Baldwin Lake area has also now been included in the service area of the Big Bear Fire Department.

As proposed in 2011, there were to be three components to the consolidation process to provide valley-wide fire and life safety services to the Big Bear Valley. The steps involved in the consolidation process were intended to be implemented with well thought-out decisions that made logical sense in terms of fiscal impact, operational efficiency, and the ability to proceed in an orderly manner to permit continued daily operation of the Big Bear Fire Department without undue stress or interruption.

Phase One

The first phase involved the combining of the administrations of the Big Bear City Fire Department and the Big Bear Lake Fire Protection District. At the time this phase was initially considered, the Fire Chief for the Big Bear Lake Fire Protection District had left for another organization and there existed a need to either hire for the position or look at staffing alternatives. With the direction from the Big Bear City Community Services District Board of Directors and the Big Bear Lake Fire Protection District Board of Directors, the Fire Chief became a shared position between the two organizations. This effort resulted in cost savings and increased efficiency for both organizations.

Phase Two

The second and current phase of the consolidation has included the combining of all current fire and life safety services into a single organization. This step has resulted in personnel from both agencies wearing the same uniforms, working together regardless of employing organization, renumbering of equipment and fire stations to reflect a single organization, and countless other measures that for all outward appearances reflects a single fire organization. This phase has improved response times and eliminated the over or under assignment of

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personnel and apparatus to emergency incidents by utilizing the closest available resource without regard to political jurisdiction and allowed flexibility for Big Bear Fire Department managers to staff resources with personnel from either agency in a much more efficient manner.

Phase Three

The third and final phase of the consolidation process will be the primary focus of this document. The decisions and direction provided by the members of the Fire Authority Board of Directors to the Fire Chief will be used to continue the consolidation to conclusion with the end result being the expansion of the existing Big Bear Lake Fire Protection District.

This third phase of the consolidation process is recognized by all involved parties as the most challenging and will be the most difficult to accomplish. Thus clear direction to the Fire Chief from the Fire Authority Board of Directors is warranted regarding the scope and manner of services the consolidated Big Bear Fire Department will deliver to the communities served once fully consolidated.

Geographical Boundaries

It is proposed that the geographical boundaries of the Expanded Big Bear Lake Fire Protection District (Appendix "A") will be the same as the existing response boundaries of the Ambulance Operating Area. The total area of this consideration is approximately 258 square miles (including the community of Fawnskin). This is generally considered to be Lakeview Point on Hwy 18 to the west, Barton Flats on Hwy 38 to the south, the Nelson Ridge east of Baldwin Lake on the east, and the CSA 70 boundary on Hwy 18 near the Mitsubishi Cement Corporation to the north. While the above identified boundaries are not specific at this time, for an initial discussion, this area is readily identifiable. Further definition of boundaries will require much more specific work. The current Big Bear City Fire Department protects approximately 31 square miles with the recent inclusion of the Baldwin Lake community while the current Big Bear Lake Fire Protection District is 9 square miles.

Also of note, national forest land in the San Bernardino National Forest that is within the proposed Expanded Big Bear Lake Fire Protection District will remain the overall responsibility of the U.S. Forest Service. While the U.S. Forest Service is primarily providing fire protection for areas generally considered to be wildland, the Expanded Big Bear Lake Fire Protection District will be the primary responding agency for emergency medical related incidents, traffic

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accidents on maintained and non-maintained roadways. The existing Mutual Aid Agreements with the U.S. Forest Service and each parent District will be replaced to reflect authority having jurisdiction once the Expanded Big Bear Lake Fire Protection District is created.

The other area of note, at this time, is the community generally known as Fawnskin, which is not included in the proposed boundaries of the Expanded Big Bear Lake Fire Protection District. This area is roughly defined as the north shore of Big Bear Lake along Hwy 38 from Division west to Lakeview Point on Hwy 18. Big Bear Lake itself, below the high water mark (top of Big Bear dam), will also not be included in the proposed Big Bear Lake Fire Protection District. The San Bernardino County Assessor's Office records will be used to delineate the specific areas included in the Fawnskin community.

The Expanded Big Bear Lake Fire Protection District will be responsible for ambulance requests to the Fawnskin community under the requirements of the Inland Counties Emergency Medical Agency (ICEMA).

The community of Fawnskin and the water area of Big Bear Lake are currently receiving fire and life safety protection from the San Bernardino County Fire Department. This arrangement will remain in place until such time that it may be determined that the Fawnskin community could be better served by the Expanded Big Bear Lake Fire Protection District and that the contribution of the Fawnskin community to the proposed Expanded Big Bear Lake Fire Protection would benefit the expanded district.

Political Organization

The current Fire Authority Board composition is currently represented by the Board of Directors of the Big Bear City Community Services District and the Board of Directors of the Big Bear Lake Fire Protection District, a subsidiary District of the incorporated City of Big Bear Lake, for a total of ten (10) members. There are numerous other appointed and elected boards throughout the Big Bear Valley with a majority of these other boards having an established membership of five (5) (Appendix "B").

The current Fire Authority Board provides a strong representation from both the unincorporated community services district on the east end of the valley (Big Bear City Community Services District) as well as the incorporated city on the west end of the valley (City of Big Bear Lake). These two geographic areas include a majority of the proposed service area. The other included proposed service areas are in unincorporated areas, primarily within the San

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Bernardino National Forest jurisdiction with some private land ownership but also some federally owned property.

As the consolidation discussions continue in the third phase, the Fire Authority Board may wish to look at alternatives to representing the constituents within the proposed expanded fire protection district (Appendix "C-1 through 3"). The alternatives may include:

- Utilize existing JPA members and geographical participation
- Election of a board of directors from specific areas within the expanded fire protection district (zones or districts)
- Election of a board of directors at large within the fire protection district
- Appointment of a board of directors representing geographical areas within the fire protection district

Fire Department Organization

The Big Bear Fire Department, through the first two phases of consolidation, has developed and implemented an organization that has been able to continue to provide fire and life safety to the Big Bear Valley. The Big Bear Fire Department has combined Administrative functions, created multiple new positions to better serve the communities, realigned equipment and facilities, created new working relationships with other government organizations (CAL FIRE specifically), and generally streamlined operations to utilize available resources in the most cost effective manner to meet the needs of the communities served.

As the consolidation process progresses into phase three, there is a need for the Fire Chief and the Fire Authority Board to address immediate, near term, and future organizational needs. Most likely, this would include additional Administrative support for needs and responsibilities resulting from the expanded fire protection district organization as well as the desire to reclassify existing positions within the organization to better reflect the workload requirements from the new expanded organization.

As consolidation efforts progress, consideration must be given regarding the current capacity and capability of the Big Bear Fire Department measured against current service demand. The Fire Chief, Governing Board, and community must work together, anchoring on the strengths achieved through consolidation, while at the same time, continue discussions and considerations for needed steps to improve any identified shortfalls.

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During the past several years, the City of Big Bear Lake, Resort Association, Chamber of Commerce, other local associations, and multiple media have very successfully marketed Big Bear as a four season resort destination. The effect of this community positioning and marketing is drawing visitors year round. We are likely experiencing a demographic shift in our visitor population from that of those that choose to relax in their mountain cabin and casually stroll out into the community and surrounding forest to a visitor population that is more active and aligned with outdoor sport recreation. As Big Bear continues down that path of becoming a four season resort destination, increased demand for emergency medical services should be anticipated and responded to by considering steps to increase Fire Department capacity over the next couple of years (Appendix "D").

Consideration also needs to be given regarding fire suppression capability and capacity of the Big Bear Fire Department. A reasonable approach for this consideration should be to align with required fire flow for any given occupancy.

Fire flow requirement is the amount of water needed to extinguish a fire in a given occupancy. The fire flow requirements of a commercial occupancy are significantly higher than that of a residential occupancy. The fire flow is stated in gallons per minute for a specific time.

The needed fire flow directly correlates with the resource needs within a fire department. The number of pumping fire engines that will be needed to deliver the necessary gallons per minute as well as the number of fire fighters required to handle hose lines. Handheld hose lines typically deliver 100-250 gallons per minute. Each hose line requires one to three firefighters to operate. It follows that the higher the required fire flow, the more firefighters will be required.

Recognizing that most staffing decisions rest with the Fire Chief, there is a cause and effect relationship with staffing and available funding. There may be a desire to staff additional equipment or to increase staffing on existing equipment, but there needs to be the funding to accomplish these changes.

Additionally, as the Fire Authority Board is determining the direction for the Expanded Big Bear Lake Fire Protection District, the Fire Authority Board should also recognize that while the population of the Big Bear Valley has been fairly static for a number of years, it is the responsibility of the Fire Chief, and therefore the governing board, to anticipate population growth and service request needs into the future.

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The recent purchase of the ski resorts by a new and much larger corporation could quite easily translate into an increased number of residents and residential structures, additional commercial interests, increased number of visitors, and therefore, an increased demand for service. Likewise, the demonstrated growth in the Big Bear Valley has been and most likely will continue to be in an easterly direction as well as in the Moonridge area. At the present time, there are discussions regarding what service levels to anticipate in the Baldwin Lake, Erwin Lake, and Moonridge communities and how best to develop facilities to accommodate these needs. As the expanded fire protection district is discussed, the service needs and funding for these areas should be included in the overall decision making processes.

Organizational Financing

There are two current methods in place for financing the existing Big Bear Fire Department through the JPA (Appendix "E").

The existing funding source comes from the BBCCSD to fund the Big Bear City Fire Department. There are three revenue sources for the Big Bear City Fire Department. First, the BBCCSD receives 9.6% of the 1% assessed value that is collected in the form property tax. This general fund revenue is then correctly allocated to the Fire Department with a small portion used to fund street lighting. The second source is a voter approved parcel tax levied on all improved and unimproved parcels within the BBCCSD, including Baldwin Lake, with developed parcels paying \$123.01 annually and undeveloped parcels paying \$59.56 annually for the tax year ending in 2013. The third revenue source is derived from ambulance patient transport. This is currently referred to as an enterprise fund in which fee for patient transport service is created once service is delivered.

The Big Bear Lake Fire Protection District is primarily funded from property taxes. The current revenue formula is for the fire protection district to receive approximately 15.25% of the 1% that is collected in the form of property tax. That 15.25% of the City of Big Bear Lake property tax revenue is forwarded to the Big Bear Lake Fire Protection District. The remainder of the 1% (84.75%) is distributed to the City, San Bernardino County, and other Special Districts that provide services within the City area.

The combined revenue from all sources for the Fiscal Year 2014/2015 Budget is \$9,697,170. This funding is utilized for the operation of and maintenance of the Big Bear Fire Department JPA, Big Bear Lake Fire Protection District, and the Big Bear City Fire Department. Beginning

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with the Fiscal Year 2015/2016 Budget, in addition to the revenue portion, Staff is proposing that the Big Bear City Community Services District Fire Department and the Big Bear Lake Fire Protection District include their expenditures budget as one document within the JPA rather than presenting three for approval (Big Bear City Fire Department, Big Bear Lake Fire Protection District, and JPA). Ambulance revenue and expense will be accounted for within the Fiscal Year 2015/16 Fire Authority Budget.

While today's document is not intended to be a budget reference, it is important to understand that all phases of the consolidation process are budget related and the direction and decisions generated from this workshop will need to be directed back into a budget planning document as the expanded fire protection district concept is carried forward.

The third phase of the consolidation process requires the Fire Authority Board to consider alternatives to the current revenue streams and the ability for that revenue to correctly match the current capability and capacity of the organization as it relates to current service demand. More importantly, do current revenue sources meet the needs of the current organization as well as the future organization?

There are many variables to consider when discussing the financial requirements of a public organization. The current funding methods may be adequate to operate at the present level; there may be a need to consider alternative funding methods for immediate and/or future needs; and there may exist alternatives that, while not under consideration presently, should be explored and be included as part of the decision making process for current, near term, and long term success of the organization.

As the consolidation process progresses forward, the direction being taken is to operate the Big Bear Lake Fire Protection District using the JPA separate from the BBCCSD and the City of Big Bear Lake. A similar process was used to separate the City of Big Bear Lake Department of Water and Power in 2011.

The transition goal on July 1, 2015 is to have the Big Bear Fire Department JPA significantly reduce the administrative support provided by each parent district and those service components be assumed by the Big Bear Fire Department JPA. This includes finance, human resources (recruiting, hiring, benefit administration, etc.), risk management, employee safety and welfare, insurances, etc. With this administrative process step nearing implementation, additional focus and attention will be placed upon the Fire Authority Board regarding policy

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direction and future vision and planning. The counter to this situation is much less policy direction required from each respective district board.

The task before the Big Bear Fire Department JPA Board from this point will then be to determine what service levels they would like to establish as a baseline for the specific communities served. While it is a fair benchmark to look at current staffing, equipment, facilities, etc. for a starting point, there may need to be considerable discussion involving all involved parties (community, Board of Directors, Fire Department Management, and Labor) to evaluate current department capability and capacity measured against current service demands. Through this process, a determination can then be formed regarding the potential of the current organization meeting the future demand for service along with the necessary revenue to meet that objective.

Employee Considerations

As with any organization, the most important resource is the employees. This is truly the case with the Big Bear Fire Department. From the Fire Chief to the newest Paid Call Firefighter, the employees produce quality work 24 hours a day, 365 days a year. The personnel of the Big Bear Fire Department have participated in every step of the consolidation process thus far and deserve to be included in this next step. Not only does this third phase have the potential to be the largest impact on the overall employment of current and future employees, who knows better than the current participants in the organization what works, what does not, and what recommendations could be made to the existing organization as it progresses into phase three.

The Big Bear Fire Department has numerous positions within each general classification. Administration (Fire Chief, Senior Finance Officer, Administrative Battalion Chief, Suppression Battalion Chiefs, Administrative Assistants) and Suppression/Operations (Fire Captains, Fire Engineers, Firefighters, Apprentice Firefighters, Paid Call Firefighters) all have very distinct job duties, job expectations, and rewards. While the greatest amount of interaction at the Board level occurs with Fire Department Administration and Fire Department Administration with senior executive staff from each District, the general public interacts more frequently with Suppression/Operations personnel. These are the first responders to every service request, emergency and non emergency, and the actions taken by these personnel create the overall image of the Big Bear Fire Department that the public remembers. The Big Bear Fire Department has strong, broad, community support throughout the service area that has been earned, one customer at a time, for many years.

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At present, the members of the Big Bear Fire Department have been given the opportunity to participate with Administration in an open meeting format on several occasions to be briefed on the direction and status of the consolidation progress. Many good ideas have been presented and a lot of questions have been asked in an attempt to address employee concerns. As with any endeavor of this type, the individual employees' number one concern is job preservation and the ability to continue to provide for their families as they have for however long they have worked for the organization.

The employees' primary concerns appear to be:

- Retirement system selection and the impact on their individual future as well as the organization
- Post retirement benefits that are currently included as part of the employment package
- Healthcare benefits under a new organization compared to existing healthcare benefits

Retirement System Considerations

As the Fire Authority Board is well aware, the discussion for converting to either the San Bernardino County Public Employees' Retirement System (SBCERA) or the State of California Public Employees Retirement System (PERS) has been lengthy, difficult to understand for non-retirement experts, and also has a potential for a large cost to the expanded fire protection district.

The personnel of the Big Bear Fire Department have expressed concerns regarding the selection of either proposed retirement system. A large number of the current employees have been participants in one or the other retirement system for many years. This group of employees is rightly concerned about being converted to one or the other system and the resulting potential negative impact it may have on the employees that are asked to transition to the selected pension system that the Fire Authority Board will decide upon. As discussion and analysis evolve regarding this transition, there is an expectation that such decisions will not significantly change the benefit that was mutually agreed upon through the collective bargaining process with their employing agency. Likewise, the less senior employees or those with less than five years on the job that have not vested in either system are concerned that whichever system is selected allows for recognition of prior years' service and is accounted for and/or considered as part of the transition from one system to the other.

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The Fire Authority Board has authorized the Fire Chief to actively engage in discussions with State of California Assemblyman Jay Obernolte's office to offer legislative alternative to offset any pension termination liability by moving current CAL PERS employees into the SBCERA retirement system. While these discussions and legislative action are early in the process, the possibility of eliminating the cost to transition to a different but comparable retirement system is worth exploring. While both of the proposed retirement systems have advantages and disadvantages, overall long term cost needs to be considered and evaluated to ensure success of the consolidated organization well into the future, literally decades from now.

Post Retirement Benefit Package

As with most organizations, employee groups have requested and have been granted certain components to their respective employment package. In the case of the BBCCSD Fire Department employees, they currently receive a post retirement healthcare benefit that continues for themselves and their spouse until the age of 65 when they become eligible for Medicare. The employees of the Big Bear Lake Fire Protection District do not receive any post retirement healthcare insurance coverage.

While the employees of the Big Bear Lake Fire Protection District do not receive a post retirement healthcare benefit within the SBCERA pension system, all Big Bear Lake Fire Protection District safety employees hired prior to January 1, 2013 receive a retirement benefit commonly known as 3% at 50. In simple terms, this group of employees calculates their retirement percentage by multiplying the number of years worked times 3% of their base salary to arrive at their post retirement annual salary value. In order for the employee to be eligible for retirement, they must be a minimum of 50 years of age. Further, the maximum retirement salary potential is 100% of base salary providing the employee has worked 33.5 years within the SBCERA system, which in most cases, puts the employee well past the age of 50 to receive the maximum benefit.

The safety employees of the BBCCSD Fire Department hired prior to July 17, 2006 receive the same retirement benefit calculation (3% at 50) as those hired into the SBCERA system prior to January 1, 2013. The difference being the maximum retirement salary potential is 90% of the base salary providing the employee has worked for 30 plus years within the CAL PERS system. In most cases, this puts the employee well beyond the age of 50 to receive the maximum benefit. Further, as a result of the collective bargaining process, safety employees hired into the BBCCSD CAL PERS system after July 17, 2006 are placed into the 3% at 55 pension

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retirement tier. Within this tier, the employee must reach the age of 55 in order to be eligible for retirement and the 90% of base salary cap still applies. This benefit is calculated the same way as 3% at 50 with the difference being the age is 55 versus age 50 in order to become eligible for retirement.

For either employing agency, the BBCCSD Fire Department or Big Bear Lake Fire Protection District, all safety employees hired after January 1, 2013 participate in the same retirement program regardless of retirement system administrator. This program is commonly known as the Public Employees Pension Reform Act of 2013 (PEPRA). The PEPRA program provides a retirement benefit of 2.7% at age 57 for safety employees.

The Big Bear Fire Department JPA is in the process of becoming an employer with an effective date of July 1, 2015. The initial job classes that will be employed by the Fire Authority are the Apprentice Firefighters, Senior Finance Officer, Administrative Clerks, and all Paid Call or part-time positions. The Fire Authority Board has been advised that there are only two viable pension system paths available to pursue: SBCERA or CAL PERS. Once this is established and implemented, the job classes of Apprentice Firefighter, Senior Finance officer, and Administrative Clerks will be enrolled as PEPRA employees.

Medical Benefits Discussion

An additional consideration for the Fire Authority Board, based on the retirement system selected and the collective bargaining process, is the determination of healthcare coverage for employees of the JPA. At the present time, the BBCCSD participates in the healthcare insurance programs offered through CAL PERS for both employees and retirees. The Big Bear Lake employees participate in the medical insurance programs offered by a private broker for employee and family. Retirees are not covered for health insurance.

While the selection of healthcare insurance is much less visual in the overall discussions of the expanded fire protection district, the potential impact on employees, retirees, and their families is significant and should be an important benefit consideration as discussions proceed.

Strategic Planning

A method to accomplish the future Vision

November 7, 2017

7 year planning period

- ▶ Effective Administration and Fire Prevention services
- ▶ Effective Operational Capability (community standard of cover)
- ▶ Reduction of 8:45 minute travel time
- ▶ Improve current system reliability of 32.9%
- ▶ Support of the Department's Training Division
- ▶ Integration and cost of technology

Effective Administration and Fire Prevention Services

- ▶ Focus on Community Risk Reduction
- ▶ Need for additional Prevention inspectors to accomplish Mission
- ▶ Assume annual Fire Hazard Abatement inspections
- ▶ Provide Prevention and Investigation Specialist to free up emergency resources

Effective Operational Capability (community standard of cover)

- ▶ Jurisdiction Risk Profile indicates 21-22 Firefighters needed
- ▶ The Jurisdiction currently has 13 Firefighters on duty daily
- ▶ Current need to make E-282 and E-283 3 personnel Staffing (15 on duty daily)
- ▶ Add one Battalion Chief
- ▶ Staffing of Moonridge station will provide (18 Firefighters on duty daily)
- ▶ Make T-281 staffing 4 person (19 on duty daily)
- ▶ Add squad or ambulance (22 on duty daily)

Reduction of 8:45 minute travel time

- ▶ Fire response 5 minute travel time
- ▶ Emergency medical response 4 minute travel time
- ▶ Requires that the Moonridge Station be built and staffed
- ▶ The Jurisdiction has not adopted a Response Time Standard
- ▶ The Department has taken steps to improve turn-out time

Improve Current System Reliability of 32.9%

	2014	2015	2016
Committed Hours	2,565	2,688	2,884
Pct. Unavailable	29.3%	30.7%	32.9%

Support of the Departments Training Division

- ▶ Since 2007, only a single person assigned to training
- ▶ Firefighters need a very substantial investment of time and resources to provide and maintain service quality
- ▶ Improves Department performance across the 3 shifts and Administration
- ▶ Significant reduction in Fire Ground Risk
- ▶ Significant reduction in Civil Liability

Integration and Cost of Technology

- ▶ Thermal imaging cameras \$48,000
- ▶ Computer technology added to apparatus \$184,000
- ▶ Vehicle Extrication Equipment \$50,000
- ▶ Radio Communication 800 Mhtz \$200,000
- ▶ Traffic Control Devices \$75,000 (CalTrans assistance required)
- ▶ Cardiac Monitors (10) \$300,000
- ▶ Self Contained Breathing Apparatus \$51,000



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA7

MEETING DATE: February 13, 2024

TO: Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Kristin Mandolini, Director of Business Services *KM*

SUBJECT: **2023 SUPPRESSION OVERTIME ANALYSIS AND MUTUAL AID FINANCIAL REPORT**

BACKGROUND

At the December 12, 2023 board meeting, Battalion Chief Brian Parham presented an agenda report explaining overtime policies and explaining the different reasons why we incur the expense. It was reported that overtime falls within two categories; predictable or within administrative control, or unpredictable or outside of administrative control. Predictable examples include the use of accrued paid time off for vacation or illness. Unpredictable examples include a retiring employee, resignations, injury, or jury duty. Also, on the topic of overtime, staff was asked if a report could be produced showing the profitability of the mutual aid program.

The Board directed staff to gather more information on the cost and reasons for overtime and bring it back to the Finance Committee on January 9, 2024, for further discussion.

DISCUSSION

At the Finance Committee meeting held on January 9, 2024, staff presented a suppression overtime analysis for 2023. In 2023, 19,065 hours of overtime were paid. Using average overtime rates for the ranks of Captain, Engineer and Firefighter, the cost of suppression's overtime in 2023 was calculated at \$1,095,240. Comparatively, if we were to hire additional staff to cover the vacancies, the fully burdened rates of these three ranks are approximately 40% higher than the overtime rate, which would result in an estimated cost of \$1,533,136. Filling the vacancies with overtime rather than hiring additional staff results in approximately \$440,000 of savings annually.

Also presented was a breakdown of what type of leave caused the 19,065 hours of paid overtime in 2023, as well as a breakdown of what the fully burdened rates consist of. Finally, a mutual aid financial statement for fiscal year 2022-2023 was presented which showed revenue in the amount of \$1,413,019; expenses of \$818,957, producing a net gain in the amount of \$594,062.

RECOMMENDATION

Staff recommends the Board receive and file the 2023 Suppression Overtime Analysis and Mutual Aid Financial Report for FY 22/23 as discussed at the January 9th, 2024 Finance Committee meeting.

2023 Suppression Overtime Analysis

	OT Hours 2023	Average OT Rate	Suppression OT Cost	FBR	FBR Cost			
Captain	8129	68.84	559,560	95.84	779,083			
Engineer	5095	52.97	269,857	77.15	393,079			
Firefighter	5841	45.51	265,824	61.80	360,974			
	19,065		1,095,240		1,533,136			
	Comp Time	Holiday	Injury	Jury Duty	Vacation	Sick	Admin Leave	School
Captain	1,465	292	1,514	0	3,340	573	215	538
Engineer	772	168	2,160	17	1,900	1,121	7	232
Firefighter	1,343	368	0	0	2,435	412	0	193
	3,580	828	3,674	17	7,675	2,106	222	963

Classification	Captain	Engineer	Firefighter
Hourly Rate	42.86	34.14	29.87
Longevity	3.03	1.17	0.47
Total Rate	45.89	35.31	30.34
Annual Hours	2,756	2,756	2,756
Base Salary	126,473	97,314	83,617
Paramedic Stipend	9,000	9,000	9,000
Uniform	1,200	1,200	1,200
Cafeteria	8,250	6,187	5,892
Total Salary	144,923	113,701	99,709
Medicare	2,101	1,649	1,446
SUI/ETT	189	189	189
Retirement	82,466	60,115	47,527
Health	26,109	28,769	14,865
Dental	2,420	2,307	893
Vision	373	347	159
Life	156	156	156
Disability	385	385	385
HRA	5,000	5,000	5,000
Total Benefits	119,199	98,917	70,620
Total Compensation	264,122	212,618	170,329
Fully Burdened Rate	95.84	77.15	61.80

General Ledger - Mutual Aid Fund

Attachment B

Period Budget Analysis

User: kmandolini
Printed: 1/4/2024 - 9:20 AM
Period: Period 1 to 12, 2023
Budget Type: Full Year Budgeting



Account	Description	FY 22/23
Fund Number	222	
REVENUE		
222-4520-4835	Mutual Aid Response Reimb.	1,413,019.39
REVENUE Totals:		
EXPENSE		
222-4520-5010	Salaries	182,740.10
222-4520-5020	Overtime	482,337.20
222-4520-5220	Medicare ER	11,866.97
222-4520-5230	SUI Insurance	0.00
222-4520-6030	Fuel	4,512.03
222-4520-6040	Supplies	61,547.37
222-4520-6455	Other Expenditures	0.00
222-4520-6490	Travel	75,953.90
EXPENSE Totals:		818,957.00
Income Total:		594,062.39



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA8

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **COMMUNITY FACILITIES DISTRICT**

BACKGROUND

At the August 2, 2022 Board Meeting, staff delivered a power point presentation that showed notable changes in the fire service by decade that also included the gradual decline in the number of firefighters and apparatus available to respond to larger incidents in Big Bear. Big Bear Lake and Big Bear City Fire Departments had robust Paid-Call firefighter programs. This roughly provided 9 fire engines and 43 firefighters in the 1980's. Through the decades there have been numerous changes and challenges resulting in the incremental decline of firefighter staffing and corresponding ability to staff and respond firefighting apparatus.

Currently the Fire Authority's daily staffing is (1) Chief Officer and (10) firefighters totaling (11) firefighters who respond (1) fire truck and (2) fire engines. Mutual aid from Fawnskin (County Fire) provides (1) 3-person fire engine when requested. This brings the total response capability in Big Bear to 14 firefighters, who respond the aforementioned fire apparatus. Currently, during the summer months Cal-FIRE adds (1) fire engine and (3) firefighters that are available for emergency response. The Authority also has (3) non-safety paramedic ambulances in service daily.

There are four main factors related to the decline of firefighting staff:

1. Lack of interest in volunteerism nationwide.
2. Increase call volume that exceeded the availability of paid call volunteers.
3. Significant changes in minimum qualification for firefighter position paid or volunteer.
4. The current incident call volume requires paid staffing to meet public demand for service.

At the August 2, 2022 Board meeting, the board discussed possible mitigation of negative financial impact for new development through a Community Facilities District (CFD) (Attachment A). At this same meeting the board authorized and adopted policy 2022-001 (Attachment B) for the purpose of noticing new projects exceeding 5000 Sq' in size that they may be required to offset the projects negative fiscal impacts to Fire Authority Operations.

At the October 4, 2022 Board Meeting the board authorized the engagement of DTA Public Financing Group as special tax consultants to work with staff and legal counsel to develop

various taxing options available to the board to assist in offsetting the financial burden placed upon Fire Authority Operations as it relates to current staffing model of the Fire Authority (Attachment C).

DISCUSSION

Staff has had numerous discussions with DTA consultants and legal counsel. Staff has reviewed in depth the correlation between an increase in size of structures built by year and a decrease in firefighting capability through the years (Attachment D).

The Authority's current staffing of 10 firefighters on duty daily in combination of mutual aid resources deliver (13) firefighters and (1) chief officer which is one position short that is recommended by the National Fire Prevention Association (NFPA) standard 1710 (Attachment E) for low hazard structures up to 2,000 square feet in size. During the summer months when Cal-FIRE staffs station 284 (Baldwin Lake), NFPA standard 1710 for low hazard structures is met delivering 17 firefighters in total and 1 Chief Officer through mutual aid.

NFPA standard 1710 also provides firefighter staffing standards for medium hazard structures such as, garden style hotels, motels, apartments, or strip mall commercial structures that are commonly built within the Authority's jurisdiction. These building types call for 28 firefighters on the first alarm. This number of firefighters can only be met through mutual aid, with Arrow Bear, and Running Springs being the closest agencies. The next closest are Lake Arrowhead, Crest Forest and Lucerne Valley.

(Attachment F) is a list of proposed commercial developments the Fire Authority has reviewed. This list only contains the largest of the proposed developments. There many other developments proposed and/or built that have exceed the 2000 Sq' threshold related to NFPA 1710. Many of the proposed developments reviewed end up not being built. The projects in bold underline have been built and provide a reasonable basis for what could be built again in the next 20 years.

(Attachment G) represents an example of what a CFD taxing structure could do to help offset the true cost of future development related to structures of certain size compared to the number of recommended firefighters for these structures. Attachment G is for demonstration purposes only and does not currently represent a recommendation one way or another.

RECOMMENDATION

Staff recommendation is to assign CFD consideration to committee of the board to work with staff, consultants, and legal counsel to further identify the potential negative financial impacts created through future new development.

Attachment A: August 2, 2022 Agenda Report-Policy Requiring Development to Mitigate Negative Fiscal Impact
Attachment B: Policy 2022-001
Attachment C: October 4, 2022 Agenda Report-Community Facilities District
Attachment D: Chart showing size of structure built by year vs decrease in firefighting capability through the years
Attachment E: NFPA Standard 1710
Attachment F: Proposed Large Scale and/or Lodging Projects
Attachment G: CFD Taxing Structure Example



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: August 2, 2022

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

**SUBJECT: POLICY REQUIRING DEVELOPMENT TO MITIGATE
NEGATIVE FISCAL IMPACT**

BACKGROUND:

Over the last 10 plus years the Authority has reviewed and approved new development in which the size of the structure exceeds 5,000 square feet in floor space. The Authority's current daily staffing is at 11 firefighters on duty. The National Fire Protection Association (NFPA) standard 1710 states 15 firefighters are needed to safely perform all functions on the fire ground and references a structure that is at 2,000 square feet in size as the basis of this calculation. Structures exceeding 2,000 square feet in size begin to challenge firefighter capability, as additional handlines are needed to perform fire suppression functions from multiple angles of fire attack or increase the number of gallons of water per minute necessary for effective suppression efforts.

The Authority's current staffing of 11 firefighters on duty daily in combination of mutual aid resources deliver 14-15 firefighters including a chief officer which meets the recommended NFPA standard for structures up to 2,000 square feet in size.

NFPA standard 1710 also provides firefighter staffing needs for Garden Style hotels, motels, apartments, or strip mall commercial structures that are commonly built within the Authority's jurisdiction. These building types call for 27-28 firefighters on the first alarm.

The California Fire Code and the National Fire Academy provide guidance towards the number of firefighters needed based on the number of handlines necessary to deliver the theoretical gallons of water per minute (GPM). In this case, once the minimum 14-15 firefighter requirement is met for basic first response 1 additional firefighter should be added for every additional 1,000 square foot increase in structure size.

In consideration of the information above, the Authority and its member agencies have long held that structures 5,000 square feet or greater exceed the Authority's firefighting capability. This has necessitated the requirement for mandatory fire sprinklers, preemptive monitored alarm, and/or fire wall partitioning for all new structures regardless of type.

The question for the Fire Authority Board to consider is how to increase daily staffing to meet the standard of 14-15 firefighters on its own, thus reserving mutual aid resources to amplify a first alarm structure response for a working incident. Additional consideration should be given to an unassigned move up and cover engine. This allows for an unassigned engine to be available for the next 911 response while all other department apparatus is assigned to a working incident. This is an important consideration directed towards allowing future new development, construction, or remodel with square foot addition for structures exceeding 5,000 total square feet of floor space.

DISCUSSION:

New development within the Authority’s service area creates negative fiscal impacts on the Authority’s operations. Specifically, new development for structures exceeding 5,000 square feet in floor space creates a need for greater staffing levels. Currently, there is no financing mechanism that would require such new development to offset their negative fiscal impact on the Authority’s operations.

The policy attached hereto creates a requirement that future development establish a mechanism to offset negative fiscal impacts. The policy may be enforced by the Authority at its discretion, provided it is enforced in a way that is fair and equitable, and not unreasonable or arbitrary.

One mechanism to allow new development to offset their negative fiscal impact is through the creation of a Community Facilities District. The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 and following) (the “Act”) contains the statutory framework pursuant to which the Authority may form a Community Facilities District (“CFD”) for the purpose of offsetting the negative fiscal impact created by new development. The Authority may explore other means of offsetting this negative fiscal impact as well.


The purpose of adopting this policy is to put any future development which contemplates the building of a new structure exceeding 5,000 square feet of floor space on notice that the Authority may require them to offset their negative fiscal impact on the Authority’s operations.

FISCAL IMPACT:

None at this time.

RECOMMENDATION:

1. Authorize the Fire Chief, in conjunction legal counsel, to solicit cost estimates for special tax consulting services to study the fiscal impact of new development on the Authority’s services.
2. Adopt the attached policy requiring new development to mitigate or offset negative fiscal impact on Authority operations.

 <p>Big Bear Fire Department</p>	Policy: 2022-001
	Effective Date: August 2, 2022
	Prepared by: Lutfi Kharuf, Esq. Best, Best & Krieger
Subject: Policy Requiring New Development To Offset Or Mitigate Negative Fiscal Impacts On Big Bear Fire Authority Operations	Approved by: Board of Directors of the Big Bear Fire Authority

I. PURPOSE

New development or construction of projects over 5,000 square feet creates significant negative fiscal impacts on Big Bear Fire Authority (“Authority”) operations. Increased demand on the Authority requires the Authority to incur additional cost for operations, including staffing, in order to serve such new development. There is currently no mechanism to ensure that the negative fiscal impacts are mitigated or offset by such largescale development. The purpose of this policy is to put developers of future largescale projects over 5,000 square feet on notice that they may be required to establish a financing mechanism to offset the negative fiscal impacts created by their project. This policy may be amended or supplemented by resolution of the Board of Directors of the Authority at any time.

II. REQUIREMENT TO MITIGATE NEGATIVE FISCAL IMPACTS

All future development of projects exceeding 5,000 square feet may be required to mitigate or offset any negative fiscal impact such development has on provision of service by the Authority. Such fiscal impact shall be determined based on a fiscal impact analysis prepared by or on behalf of the Authority. A development may meet this requirement by forming or annexing into a Community Facilities District, or by entering into some other arrangement that is agreeable to both the Authority and the developer.

III. EXCEPTIONS TO THIS POLICY

The Authority may find that a waiver of any of the provisions of this policy is reasonable given identified Authority benefits to be derived from such waiver.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: October 4, 2022

TO: Board Chair and Directors of the Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief

PREPARED BY: Lutfi Kharuf, Esq. Best, Best & Krieger

SUBJECT: **COMMUNITY FACILITIES DISTRICT**

BACKGROUND:

At the August 2, 2022 Board Meeting the Board adopted policy 2022-01. This policy provides future development within the Big Bear Fire Authority's service area may be required to offset negative fiscal impacts on the Authority. The policy may be enforced by the Authority at its discretion, provided it is enforced in a way that is fair and equitable, and not unreasonable or arbitrary. The Authority may also find that a waiver of policy provisions be exercised if there are identified Authority benefits to be derived from such waiver. One way that developers subject to this requirement can offset their negative fiscal impacts is through the formation of, or annexation into, a community facilities district. As such, the Board directed the Fire Chief, in conjunction with legal counsel, to reach out to firms specialized in special tax consulting to assist the Authority moving forward.

DISCUSSION:

There are two firms within the local area with the ability and capacity to provide special tax consulting services: (1) DTA, Public Financing Consulting Firm, and (2) NBS Government Finance Group. Both firms provided scope of work and cost estimates, which include financial impact analysis, initial formation of a community facilities district, annexations, and ongoing administration. Both consulting firms provide quality consulting services and have excellent reputations, and are equally capable.

DTA has vast in-depth experience assisting public agencies with fiscal impact analysis, land use type, special tax apportionment methodologies and assessor parcel research. The Authority has an existing business relationship with DTA, as the financial consulting firm that assisted Measure I. As a result, DTA has substantial knowledge of the Authority's services and finances. Additionally, DTA's costs are lower by approximately \$4,000 for the formation of the community facilities district.

As a result of DTA's existing relationship and special tax consulting work with the Authority, the Fire Chief has deemed that standardization in provision of special tax consulting services to the Authority is beneficial to the Authority's needs. In addition, it would be impractical to seek out additional proposals, given the existing relationship with DTA. As a result, pursuant to Section VII of the Authority's Procurement Policy No. 2016-02, the Board may approve proceeding without competitive bidding.

FISCAL IMPACT:

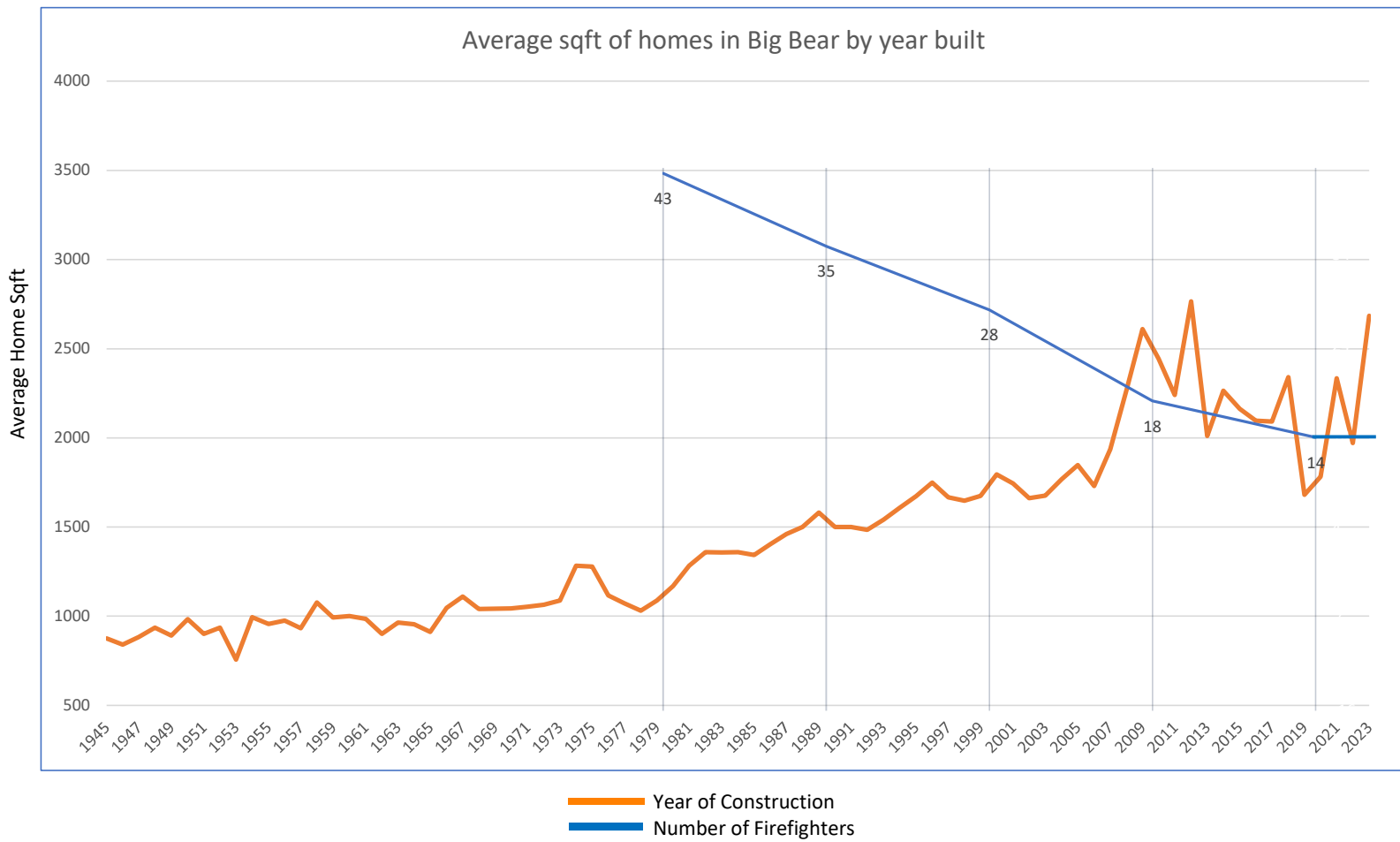
The Fire Authority would be impacted by a \$40,000 increase to the professional services annual budget in FY 22/23, with the understanding that the investment will likely result in increases to future revenue streams over and above this amount.

STAFF RECOMMENDATION:

Approve exception to formal competitive bid procedures pursuant to Section VII of the Authority's Procurement Policy.

Authorize the Fire Chief to enter into Contract with DTA Public Financing Group for special tax consulting services to perform financial impact analysis and possible formation of a Community Facilities District to offset negative financial impact on Authority's operations.

Approve a Budget adjustment for FY 2022/23 in the amount of \$40,000.



NFPA Standard 1710

Organization and Deployment of Fire Suppression Operations, EMS and Special Operations in Career Fire Departments

History and Purpose

- The 1710 Standard for was originally released in 2001. Following, there have been three revisions (2004, 2010, 2016) with the most recent released in September 2016.
- The standard is applicable to substantially all CAREER fire departments and provides the MINIMUM requirements for resource deployment for fire suppression, EMS and Special Operations while also addressing fire fighter occupational health and safety.
- The 1710 Standard addresses structure fire in three hazard levels. These included low hazard (residential single-family dwellings), medium hazard (three story garden apartments or strip malls), and high hazard structures (high-rise buildings).
- The Standard addresses fire suppression, EMS, Aircraft Rescue and Firefighting, Marine Rescue and Firefighting, Wildland Firefighting, and Mutual and Auto Aid.

Fire Suppression and Special Operations Provisions

- "Company" is defined as:
 - Group of members under direct supervision
 - Trained and equipped to perform assigned tasks
 - Organized and identified as engine, ladder, rescue, squad or multi-functional companies
 - Group of members who arrive at scene and operate with one apparatus
- EXCEPTION to company arriving on one apparatus:
 - Multiple apparatuses are assigned, dispatched and arrive together
 - Continuously operate together
 - Managed by a single officer

- An Initial Alarm is personnel, equipment and resources originally dispatched upon notification of a structure fire.
- Performance Objectives
 - Alarm Answering Time
 - 15 sec 95%
 - 40 sec 99%
 - Alarm Processing Time
 - 64 sec 90%
 - 106 sec 95%
 - Turnout Time =
 - 60 sec EMS
 - 80 sec Fire
 - First Engine Arrive on Scene Time
 - 240 sec (4 min)
 - Initial Full Alarm (Low and Medium Hazard) Time
 - 480 sec (8 min)
 - Initial Full Alarm – High Hazard/ High-Rise Time
 - 610 sec (10 min 10 sec)
- Fire departments shall set forth criteria for various types of incidents to which they are required/expected to respond. These types of incidents should include but not be limited to the following:
 - Natural disaster
 - Acts of terrorism
 - WMD
 - Large-scale mass casualty



■ Given expected firefighting conditions, the number of on-duty members shall be determined through task analysis considering the following criteria:

- Life hazard protected population
- Safe and effective performance
- Potential property loss
- Hazard levels of properties
- Fireground tactics employed

■ Company Staffing (Crew Size)

- Engine = minimum 4 on duty
 - High volume/geographic restrictions = 5 minimum on duty
 - Tactical hazards dense urban area = 6 minimum on duty
- Truck = minimum 4 on duty
 - High volume/geographic restrictions = 5 minimum on duty
 - Tactical hazards dense urban area = 6 minimum on duty

■ Initial Alarm Deployment (*number of fire fighters including officers)

- Low hazard = 15 Fire fighters
- Medium hazard = 28 Fire fighters
- High hazard = 43 Fire fighters

EMS Provisions

■ The fire department shall clearly document its role, responsibilities, functions and objectives for the delivery of EMS. EMS operations shall be organized to ensure the fire department's capability and includes members, equipment and resources to deploy the initial arriving company and additional alarm assignments.

■ EMS Treatment Levels include:

- First Responder
- Basic Life Support (BLS)
- Advanced Life Support (ALS)

■ MINIMUM EMS Provision = First responder/AED

■ Authority-Having Jurisdiction (AHJ) should determine if Fire Department provides BLS, ALS services, and/or transport. Patient treatment associated with each level of EMS should be determined by the AHJ based on requirements and licensing within each state/province.

■ On-duty EMS units shall be staffed with the minimum members necessary for emergency medical care relative to the level of EMS provided by the fire department.

■ Personnel deployed to ALS emergency responses shall include:

- A minimum of two members trained at the emergency medical technician–paramedic level
- AND two members trained at the BLS level arriving on scene within the established travel time.

■ All fire departments with ALS services shall have a named **medical director** with the responsibility to oversee and ensure quality medical care in accordance with state or provincial laws or regulations and must have a mechanism for immediate communication with EMS supervision and medical oversight.



Proposed Large Scale and/or Lodging Projects

2019

- 30,000sf Boutique Hotel proposed in the BBL Village
- 8,120 sf retail store (Family Dollar) proposed in BBL (**Now AutoZone -Completed**)
- Proposed 12 condo unit on Cameron Dr. in BBL
- Proposed 18-unit condo project on Moonridge Rd. in BBL
- 9300sf Banquet Hall on Moonridge Rd. (**"The Barn"**
- **-near completion)**

2020

- 18,000sf Grocery Store proposed in BBL
- 20 Detached lodging units proposed on Big Bear Blvd. in BBL
- 36 Unit commercial lodging with 4,300sf club house proposed on Olympic Dr. in BBL

2021

- 61,240sf, 125 room Hotel. Hampton Inn in BBL **Completed 2023**
- 44-Unit apartment building proposed on Cameron Drive in BBL
- 15-unit apartment complex proposed to change to commercial lodging in BBL

2022

- 15,222sf Grocery Store proposal in BBL
- 35,600sf Extended Stay Lodge with 44-units proposed on Sandalwood Dr. in BBL
- 11-unit Boutique lodge proposed on Lynn Rd. in BBL

2023

- Three story, 74 Room hotel proposed on Moonridge Rd.
- 13-cabin lodging facility with restaurant on Big Bear Blvd in BBL
- 5 commercial lodging units to an existing
- 7-unit lodge on Big Bear Blvd in BBL
- 11,600sf Commercial retail Tractor Supply
- (part of old K-Mart)

**BIG BEAR FIRE PROTECTION DISTRICT
COST ALLOCATION ANALYSIS**

PART I: ADDITIONAL ANNUAL COSTS FOR PROPERTY > 2,500 BLDG SQ. FT.			
Ambulance Expenses	\$764,462		
One Safety Paramedic Ambulance/Squad	\$1,281,447		
Staff one engine	\$2,479,459		
Three Top Step Firefighters	\$559,254		
Administrative Expenses	\$30,000		
Total	\$5,114,622	[1]	
PART II: OFFSETTING REVENUE			
Offsetting Revenue			
Estimated No. of SFD Units above 2,500 SF through buildout (Year 2060)	592	[2]	
Estimated Annual Assessed Value for units at buildout	\$568,172,877	[3]	
Estimated Property Taxes	(\$875,707)	[4]	
Net Additional Costs	\$4,238,915		
PART III: ANNUAL SPECIAL TAX CALCULATION			
Net Additional Costs	\$4,238,915		
Expected Future SFD Sq. Ft. above 2,500 SF at Buildout	520,562	sq. ft. [5]	592 Units
Expected Future Apartment Sq. Ft. above 2,500 SF at Buildout	124,500	sq. ft. [6, 7]	
Expected Future Non-Residential Sq. Ft. above 2,500 SF at Buildout	29,100	sq. ft. [6, 8]	
Total Expected Future Non-Residential Sq. Ft. above 2,500 SF at Buildout	674,162	sq. ft.	
Expected Future Hotel Rooms at Buildout	250	rooms [6]	
CFD Special Tax per Hotel Room	\$100	per hotel room	
CFD Special Tax for SFD and Non-Res per Bldg. Sq. Ft. above 2,500 sq. ft.	\$7.570	per sq. ft.	
CFD Special Tax for Apartments per Bldg. Sq. Ft. above 2,500 sq. ft.	\$0.424	per sq. ft.	
Amount Funded by Hotel Rooms	\$25,000		
Amount Funded by SFD square footage	\$3,940,819		
Amount Funded by Apartment square footage	\$52,800		
Amount Funded by Non-Residential square footage	\$220,296		
Total CFD Revenue	\$4,238,915		
PART IV: SPECIAL TAX SCENARIOS			
Single Family Detached Residential	Scenario 1 (per Bldg. Sq. Ft.)		Scenario 2 (per unit)
CFD Special Tax per Bldg. Sq. Ft. above 2,500 sq. ft.	\$7.570 per sq. ft.		\$6,657 per unit
Special Tax for a home size of 3,000 sq. ft.	\$3,785 per unit		
Special Tax for avg. home size of 3,379 sq. ft.	\$6,654 per unit		
Special Tax for a home size of 3,500 sq. ft.	\$7,570 per unit		
Special Tax for a home size of 4,000 sq. ft.	\$11,355 per unit		
Hypothetical Apartment Building			
CFD Special Tax per Bldg. Sq. Ft. above 2,500 sq. ft.	\$0.424 per sq. ft.		
44-unit Apartment Complex (1,000 sq. ft. per unit) (sq. ft. above 2,500 sq. ft.)	41,500 sq. ft.		Scenario 2 (per unit)
Total CFD Special Tax for Apartment Complex	\$17,600		\$400 per unit
Hypothetical Commercial Building			
CFD Special Tax per Bldg. Sq. Ft. above 2,500 sq. ft.	\$7.570 per sq. ft.		
Hypothetical 18,000 sq. ft. building (sq. ft. above 2,500 sq. ft.)	15,500 sq. ft.		
Total CFD Special Tax for Commercial Building	\$117,340		

[1] Costs provided by the Fire Authority 11/17/23.

[2] Based on roughly 16 units per year x 37 years (buildout assumed in Year 2060). Unit count data provided by District 11/30/23 for 208 actual units over 2,500 sq. ft. built in the District boundary since 2010.

[3] Assumes average assessed value of \$960,000 for homes greater than 2,500 sq. ft. based on data from 2023 County Assessor's Roll.

[4] Based on 15.41% of 1.00% property tax to Big Bear Fire Protection District.

[5] Based on 14,069 total sq. ft. per year x 37 years (buildout assumed in Year 2060). Home size data provided by District 11/30/23 for 208 actual units over 2,500 sq. ft. built in the District boundary since 2010.

[6] Based on estimated future development provided by the District 2/6/2024.

[7] Based on a total of three 44-unit for-rent apartment complexes totaling 44,000 sq. ft. each.

[8] Based on a total of two 9,300 sq. ft. commercial projects and one 18,000 sq. ft. grocery store.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA9

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Duane Dickerson, Facilities & Systems Manager

SUBJECT: **DIRECTOR PUBLIC EMAIL ACCESS**

BACKGROUND

Historically, the Department has provided Directors their choice of email address to use regarding Authority business. These emails include Big Bear Fire Authority (Authority), Big Bear City Community Services District (CSD), and City of Big Bear Lake (City). All Board members are given a Fire Authority public e-mail address upon appointment to the Board. Dependent on board member desire and ability to maintain multiple e-mail addresses for direct public communication, they may choose to have an alternate email address.

Staff has been requested to publish Director emails to the website for members of the public to utilize when needed.

DISCUSSION

Due to how the Internet is searched and scraped for content, spammers are always actively grabbing any email address for their attacks. Being an elected official, providing email access to the public may be a necessary risk.

Currently, the City provides each Directors actual agency email address to the public which allows a standard email with both text and attachments. The CSD provides a web form with the e-mail message being sent to the Directors e-mail address.

Staff requests each Director to carefully consider if they want a published e-mail address on the Authority website. If a director chooses to have an e-mail address listed on the Authority website, one will be provided. Careful consideration needs to be given by each member to what that published e-mail address is. If choosing an e-mail address other than the one given by the Authority, it will be the other agency's responsibility to manage and assemble any public records request that may come forth regarding e-mail communication. Public records request can consume large amount of staff time and considerable cost to review for any appropriate redaction before dissemination of information.

Director Public Email Access

February 13, 2024

Page 2

Staff has prepared a simple director public e-mail access authorization form to directly state individual Board member decision.

RECOMMENDATION

Each Board member to complete attachment A.

Attachment A: Director Email Authorization Form



BIG BEAR FIRE DEPARTMENT

Jeff Willis, Fire Chief

Administration – P. O. Box 2830, 41090 Big Bear Boulevard
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Director Public Email Access Authorization Form.

I, _____, request Authority staff to place the following email address to the Department website:

BBFA Email: _____

BBCCSD Email: _____

City of Big Bear Lake Email: _____

Please do not place access to my public email address on the Department website.

Director Signature

Date



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA10

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Mike Maltby, Assistant Chief *MM*

SUBJECT: **APPOINTMENT OF A FIRE CODE APPEALS BOARD FOR 2024**

BACKGROUND

The California Building Standards Commission has adopted the 2022 California Building Standards Code, including the 2022 California Fire Code. Whenever a new code is adopted by the state, it must also be adopted by the local agency. Local agencies may amend the standard code if the amendments are supported by findings showing that the amendments are necessary because of local climatic, geological, or topographical conditions that exist within that jurisdiction.

In recognition of the Fire Authority Board of Directors' desire to retain local control, the California Fire Code was amended to include provisions for the establishment of an Appeals Board allowing any Fire Code related conflict to be heard at the local level.

The purpose of the Appeals Board is to determine application and adherence of fire codes that are established by local ordinance.

DISCUSSION

At its April 11, 2023, Board meeting, the Authority Board adopted Ordinance BBFA2023-001, adopting the 2022 California Fire Code with local amendments. The ordinance states that the Appeals Board shall be comprised of the Board Chair of the Authority Board of Directors and four other members of the Fire Authority Board selected by the Board Chair.

The Appeals Board members that were appointed to serve for a period of one year at the February 14, 2023, Board meeting include Board Chair Mote and Directors Green, Melnick, Putz, and Ziegler. Director Eagleson was appointed to the vacant seat at the October 10, 2023 regular Board meeting.

RECOMMENDATION

Staff recommends the Fire Authority Board Chair appoint by nomination, four Directors to serve along with the Board Chair, as the Appeals Board for calendar year of 2024 and continuing until the next Board Chair appointment. The Board shall affirm Chair appointments by vote.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA11

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **APPOINTMENT OF A FINANCE COMMITTEE FOR 2024**

BACKGROUND

The Finance Committee (Committee) is established to assist staff with guidance in a range of policy level discussion items. The goal of the Committee is to streamline discussion and facilitate communication by making recommendations for the full Board to consider. Generally, Committee discussion items are either generated and assigned to the Committee by the Board, or at the discretion of the Fire Chief as a form of guidance and communication from his office to the full Board. Directors, Herrick, Rowe, Segovia and Walsh served on the Finance Committee for calendar year 2023.

The Board's bylaws indicate that the Board Chair shall appoint committees. The Finance Committee is reviewed and potentially revised annually based on the new Chair's selections.

DISCUSSION

The use of a balanced, four-member committee has proven valuable to the Fire Authority as decisions are made that affect its member agencies. This has been the practice in past years through Board philosophy. There are currently no rules or regulations in place that prevent the Board Chair from selecting four Board Members irrespective of member agency that are elected to form the Finance Committee for calendar year 2024. The immediate goals are as follows:

- Comprehensive Financial Reporting
- FY24-25 Budget Structure

RECOMMENDATION

Staff recommends the Fire Authority Board Chair appoint four directors to serve on the Finance Committee for calendar year 2024. The Fire Authority Board shall affirm the Chair's appointments by vote.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA12

MEETING DATE: February 13, 2024

TO: Board Chair and Directors of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Chardelle Smith, Board Secretary *CS*

SUBJECT: **ASSIGNMENT OF A FIRE AUTHORITY BOARD MEMBER
DELEGATE TO THE CALIFORNIA JOINT POWERS
INSURANCE AUTHORITY (CJPIA) BOARD FOR 2024**

BACKGROUND

On May 27, 2015, the CJPIA Executive Committee voted unanimously to allow membership to Big Bear Fire Authority. As a member of the CJPIA, a Fire Authority Official shall be assigned as a delegate to the CJPIA Board. A Board member or staff member shall be assigned as an alternate. As a member of CJPIA this certification is to be completed annually.

DISCUSSION

At the Board meeting of February 14, 2023, Director Walsh was appointed as the Fire Authority delegate to the CJPIA Board for 2023; Directors Segovia was appointed as alternate. The appointments are now up for renewal for 2024.

STAFF RECOMMENDATION

Staff recommends the Fire Authority Board Chair appoint annually, at the February Board meeting, a delegate and alternate(s) to the CJPIA Board, authorizing them to act as official representatives of the Fire Authority for 2024.

BIG BEAR FIRE AUTHORITY
Finance Committee Meeting of January 9, 2024

Staff Notes

OPEN SESSION

CALL TO ORDER

A Finance Committee meeting of the Big Bear Fire Authority was called to order by Board Chair Walsh at 10:10 a.m., on January 9, 2024, at 41090 Big Bear Boulevard, Big Bear Lake, California.

Committee Board Members Present: Board Chair Walsh, Director Herrick, Director Rowe, and Vice Chair Segovia.

Committee Board Members Absent: None

Staff Present: Fire Chief Jeff Willis, Assistant Chief-Fire Marshal Mike Maltby, Director of Business Services Kristin Mandolini, and Board Secretary Chardelle Smith.

MOMENT OF SILENCE Observed

PLEDGE OF ALLEGIANCE: Led by Board Chair Walsh

PUBLIC COMMUNICATION

Public Communication was held during each discussion item.

DISCUSSION ITEMS

1. Review of Authority's Strategic Planning

Chief Willis opened the discussion with an overview of the previous department strategic planning from 2015-2017. This draft version was never adopted due to the pending merger. It was found in 2017, that the department could not adopt a strategic plan with two entities. With that finding, discussions were held regarding what the department wanted once the merger was finalized, which then shifted discussions towards Measure I.

Willis reviewed each attachment with the Committee highlighting certain areas from the lists of vision, value, and mission that have been completed, are currently in the works, or need to be addressed more.

Discussion ensued regarding adding homeowners' insurance to the list, to keep the mission statement short for all to remember, and to start workshops with the public, as well as labor and staff. It was also suggested to bring this discussion back on an annual basis.

Board Chair Walsh asked if there was public comment:

Patrice Duncan: suggested we define what success looks like in all aspects and work backwards from there.

Jon Bidwell: mentioned the department has 10 firefighters, not 11, with one of those firefighters on medic ambulance 281. With that, there are nine firefighters per day. He stated the department has a medic ambulance at the Baldwin Lake Station that has caused multiple light forces, delay in patient care, and delayed responses. He also mentioned the explorer program is almost nonexistence at this time and that the firefighters have been out in the community for different type of events.

Chad Meketarian: mentioned he was happy to see the unity between labor and management. He suggested the Board members take a ride along to see exactly what it looks like from the ground level.

Discussion continued regarding the ambulance stationed in Baldwin Lake.

ACTION: By consensus, the Finance Committee agreed for staff to bring the following discussion items to the full Board at the February 13, 2024 Regular meeting:

- Use some of the 2015-2017 documents as a starting point
- Strategic Planning Timeframe
- Should the department hire a consultant
- Schedule Workshops

A break was taken at 11:54 a.m., returning at 11:59 a.m.

2. Review of Backfill of Vacancies at Overtime Rate of Time and a Half

Ms. Mandolini reviewed the attachments with the Committee. These attachments included a breakdown of current overtime rates versus hiring a new employee at fully burdened rates as Captain, Engineer, and Firefighter. Also included was a breakdown of what is within the fully burdened rate, as well as a breakdown of last fiscal year's mutual aid reimbursement.

She stated per the overtime analysis worksheet, the department saves \$438,000 with the current process of vacancy backfill versus a new hire at a fully burdened rate. As for last fiscal year's mutual aid reimbursement, approximately \$594,000 was profitable.

Discussion ensued regarding workers comp, mutual aid reimbursement, who determines that rate, and what happens if we don't have enough staff to fulfill a mutual aid request.

ACTION: By consensus, the Finance Committee agreed for staff to bring the overtime discussion and to include the mutual aid discussion back to the full Board at the February 13, 2024 Regular meeting.

ADJOURNMENT

With no further business to come before the Finance Committee, Board Chair Walsh adjourned the meeting at 12:25 p.m.

Chardelle Smith, Board Secretary