



Big Bear Fire Authority

**BIG BEAR FIRE AUTHORITY
NOTICE & AGENDA OF FINANCE COMMITTEE MEETING
MARCH 12, 2024
10:00 A.M.**

To: Director Michael Eagleson
Director Rick Herrick
Director Bob Rowe
Vice Chair Kendi Segovia

Fire Chief Jeff Willis
Assistant Chief/Fire Marshal Mike Maltby
Director of Business Services Kristin Mandolini
Board Secretary Chardelle Smith
Authority Counsel Joey Sanchez
Local Media

CC: Board Chair Larry Walsh
Director Perri Melnick
Director Randall Putz
Director John Russo
Director Al Ziegler

NOTICE IS HEREBY GIVEN, that a meeting of the Finance Committee of Big Bear Fire Authority will be held on Tuesday, March 12, 2024, at 10:00 a.m. This meeting will be held in the Emergency Operations Conference Room at Big Bear Fire Department located at 41090 Big Bear Boulevard, Big Bear Lake, California; said meeting being called pursuant to Section 54956 of the Government Code of the State of California for the purpose of considering the following matters:

OPEN SESSION

CALL TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

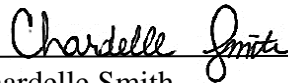
ROLL CALL

DISCUSSION ITEMS

- 1. Review of January YTD Finance Report; 2024-25 Budget and Monthly Financial Templates**

ADJOURN

I hereby certify under penalty of perjury, under the laws of the State of California, the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 7th day of March, 2024.



Chardelle Smith
Board Secretary

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



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: March 12, 2024

TO: Big Bear Fire Authority Finance Committee

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

SUBJECT: **JANUARY YTD FINANCE REPORT; 2024-25 BUDGET AND MONTHLY FINANCIAL TEMPLATES**

January YTD Financials – 58% Through the Year

Revenues

- Revenues are 2% higher than budget with property taxes starting to arrive in November.

Expenses

- Expenses are 2% over budget due to reimbursable mutual aid salaries.

2024-2025 Budget and Monthly Financial Templates

During the 2023-2024 budget process, the Board expressed an interest in seeing a more detailed budget template for the 2024-2025 fiscal year. A proposed template for the upcoming budget year is included for the Finance Committee's review and discussion. It should be noted that the numbers shown on the templates are not representative of the 2024-25 budget but are used as an example only.

The first page of the budget is a summary page which categorizes revenues and expenses by department. The departments include operations, ambulance, air operations, prevention, debt servicing, grant, and capital funds. Most notably, it is now easier to identify property tax revenues and what expenses they support in comparison to what expenses are supported by service charges (ambulance, air operations and prevention) and reimbursement revenue (air operations personnel and mutual aid).

The four pages following the budget summary show what is included in each line item of the budget summary, by department, which is a new budget analytical tool. In addition, once the first draft goes to the board, the line-by-line detail with historical data that you are accustomed to seeing will also be included.

The monthly financial template, in a similar fashion, will show how we are performing in comparison to the budget on a monthly basis, by department. It follows the same department delineations as the new budget template and includes a summary of the entire department, similar to the previous report but broken down in more detail.

Agenda Report

March 12, 2024

January YTD Finance Report; 2024-25 Budget and Monthly Financial Templates

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STAFF RECOMMENDATION

Staff recommends the Finance Committee discuss and provide further direction to staff.

Attachment A: January Budget Variance Analysis

Attachment B: 2024-25 Budget Template

Attachment C: 2024-25 Monthly Financial Template

**Big Bear Fire Authority
Operating Budget Variance Report
January 31, 2024**

	Annual Budget	YTD Total	Variance	%
<i>Revenue</i>				
Property Tax Revenue	12,939,524	7,685,992	(5,253,532)	59%
Current Service Charges	5,291,592	3,188,428	(2,103,164)	60%
Interagency Revenues	1,020,207	625,354	(394,853)	61%
Use of Money and Property	82,306	34,933	(47,373)	42%
Other Revenue	4,900	6,563	1,663	134%
Total Revenue	19,338,529	11,541,269	(7,797,260)	60%
<i>Expenses</i>				
Salaries & Benefits	15,401,670	9,291,158	(6,110,512)	60%
Supplies	335,232	176,897	(158,335)	53%
Professional Services	1,047,526	577,032	(470,494)	55%
Maintenance and Equipment	999,821	700,488	(299,333)	70%
Utilities	231,800	109,944	(121,856)	47%
Other Expenditures	707,425	364,169	(343,256)	51%
Total Expenses	18,723,474	11,219,689	(7,503,785)	60%
Capital Expenditures	325,000	0	(325,000)	0%

BIG BEAR FIRE AUTHORITY

2024-2025 Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
Revenue									
Property Tax Revenues	13,313,438	0	0	0	0	0	0	0	13,313,438
Service Charges	60,364	3,548,951	460,000	0	0	0	0	0	4,069,315
Mutual Aid Reimbursement	0	0	0	0	1,020,207	0	0	0	1,020,207
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	417,277	0	0	0	0	417,277
Use of Money and Property	73,843	0	9,600	0	0	0	0	0	83,443
Other Revenue	0	4,900	0	0	0	0	0	0	4,900
Grant Revenue	0	0	0	0	0	0	41,852	0	41,852
Total Revenue	13,447,645	3,553,851	1,159,600	417,277	1,020,207	0	0	0	19,640,432
Expenses									
Salaries and Benefits	8,837,043	2,973,436	814,360	35,860	416,572	0	0	0	13,441,288
Retiree Benefits	790,600	9,682	0	0	0	0	0	0	800,282
Professional Services	445,147	221,845	0	25,000	0	0	0	0	1,091,993
Insurance	778,065	255,777	0	0	0	0	0	0	1,033,842
Maintenance and Equipment	633,173	56,900	5,000	12,000	0	0	0	0	707,073
Supplies	140,800	166,600	0	22,000	3,258	0	0	0	332,658
Utilities	222,200	0	9,600	0	0	0	0	0	231,800
Other Expenditures	359,380	9,200	0	26,000	139,276	0	0	0	533,857
Debt Service - Apparatus	0	0	0	0	0	432,748	0	0	432,748
Debt Service - Pension	0	0	0	0	0	166,641	0	0	166,641
Grant Related Expenditures	0	0	0	0	0	0	41,852	0	41,852
Transfer to Capital Fund	0	0	0	0	0	0	0	325,000	325,000
Total Expenses	12,206,408	4,093,442	828,968	454,869	589,106	599,388	41,852	325,000	19,139,033
Excess Revenue Over Expenses	1,241,237	(539,591)	330,632	(37,592)	431,101	(599,388)	(41,852)	(325,000)	501,400

EXAMPLE

Prior Year Fund Balance 3,458,267
 Projected Fund Balance at 6/30/25 3,959,667



REVENUE CATEGORY DETAILS 2024-2025

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Property Taxes	CSD Fire Parcel Tax	2,354,517						2,354,517
	CSD Fire Ad Valorum Property Tax	3,511,095						3,511,095
	FPD Ad Valorum Taxes	6,258,719						6,258,719
	FPD Suppl Roll Prtx Current Year	66,040						66,040
	FPD Unitary Tax	165,863						165,863
	FPD Prior Year Taxes	34,513						34,513
	FPD Suppl Roll Prtx Prior Year	63,563						63,563
	FPD RDA Residual Balance RR09	646,925						646,925
	FPD RDA Residual Balance RR10	26,061						26,061
	FPD RDA Sharing Agreement RR09	170,784						170,784
FPD RDA Sharing Agreement RR10	15,357						15,357	
	Total	13,313,438	-	-	-	-	-	13,313,438

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Current Service Charges	Workers Comp Reimb	58,164						58,164
	Public Training	2,200						2,200
	Ambulance Charges for Service		7,658,988					7,658,988
	Ambulance Membership Program		(3,539,037)					(3,539,037)
	Ambulance Membership Write-Off		(571,000)					(571,000)
	Air Amb - Patient Transport Fees			460,000				460,000
	Total	60,364	3,548,951	460,000	-	-	-	4,069,315

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Mutual Aid	Mutual Aid Response Reimbursement					1,020,207		0
	Total			-	-	1,020,207	-	-

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

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Citations/Cost Recovery	Fire Hazard Abatement Citations				287,000			287,000
	Mandated Inspections Reporting SB1205				20,944			20,944
	Wildfire Mitigation Disclosure AB 38				72,000			72,000
	Inspections Reports and Misc				6,833			6,833
	Licenses and Permits				2,400			2,400
	Plan Review				28,100			28,100
	Total	-	-	-	417,277	-	-	417,277

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Use of Money and Property	Gain on Investment	5,000						5,000
	Rent Income - Bear Mtn	3,750						3,750
	Rent Income - Baldwin Lake	39,051						39,051
	Rent/Options - Cell Tower	26,042						26,042
	Amb Air - Facility Lease			9,600				9,600
	Total	73,843	-	9,600	-	-	-	83,443

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Revenue	Ambulance Membership Program		20,000					20,000
	Ambulance Membership Write-Off		(15,100)					(15,100)
	Total	-	4,900					4,900

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Grant Revenue	Grant Revenue						41852	0
	Total	-	-	-	-	-	41,852	-

EXPENSE CATEGORY DETAILS 2024-2025

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Salaries and Benefits	Salaries	4,105,928	1,301,917	347,291	271,112	111,939		6,200,186
	Overtime	942,661	59,668	193,000	5,000	328,250		2,059,678
	Paramedic Pay	109,433	15,000					325,632
	Uniform Allowance	36,000						36,000
	Medical Insurance	738,811	214,907	120,539	27,449			1,091,714
	Dental Insurance	51,509	14,799	7,823	3,109			77,240
	Vision Insurance	6,157	2,013	794	271			9,235
	Life Insurance	5,712	2,844	1,751	312			10,620
	Disability Insurance	14,052	7,065	3,929	770			25,816
	HRA	187,770	86,480	20,750	10,000			305,000
	Other Retirement Expense	30,500						30,500
	SBCERA Expense - Retirement	2,269,429	610,234	112,714	47,405			3,039,783
	Medicare ER	80,923	21,916	5,110	4,119	6,383		118,451
	SUI Insurance	6,504	2,487	668	322			9,982
Direct Benefits Cafeteria	61,134	40,317					101,451	
	Total	8,837,043	2,973,436	814,368	369,869	446,572		13,441,288

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Retiree Benefits	Retiree Medical Insurance	331,300	9,682					340,982
	PERS Unfunded Liability	459,300						459,300
	Total	790,600	9,682					800,282

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Professional Services	Contractual Services							
	California Medical Maintenance		83,500					83,500
	Nancy K Bohl Inc. Employee Support/Testing	9,900						9,900
	Complete Billing Services		75,000					75,000
	Forced Abatements/Citation Processing				25,000			25,000
	Confire	85,975	257,924					343,899
	Cost Report Preparation	12,000						12,000
	General Support Services - CSD	31,200						31,200
	Professional Services							
	Legal	85,000						85,000
	Audit	20,980						20,980
	DTA's services for CFD	20,000						20,000
	TRAN Cost of Issuance	50,000						50,000
	ICEMA contract	11,000	11,000					22,000
	LAFCo Apportionment/CalPERS GASB68 (CSD)	3,600						3,600
	ICEMA Medical Control	2,225	4,420					6,645
	The Counseling Team	6,000						6,000
	ParcelQuest	1,800						1,800
	Property Tax Budget Forecasting	10,000						10,000
	Other							
	Emergency Repairs	40,000						40,000
	Property Tax Collection Charges	44,467						44,467
	PP-GEMT IGT		190,000					190,000
	Recruitment	11,000						11,000
	Total	445,147	621,844		25,000			1,091,991

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Insurance	Workers Compensation Insurance	607,730	101,910					807,641
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	2,112	40,797					43,190
	Liability Insurance	119,211	43,069					172,278
	Crime & Other Insurance	5,734						5,734
	Total	778,065	255,777		-			1,033,842

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Maintenance & Equipment	Fleet Maintenance	151,500	42,200					193,700
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	220,000		5,000				225,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	14,700		12,000			105,573
	Total	633,173	56,900	5,000	12,000			707,073

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Supplies	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	59,800		5,000	3,258		142,658
	General Household	17,200						17,200
	Medical Supplies		106,500					106,500
	Office Supplies	10,000			2,000			12,000
	Postage	3,300	300		15,000			18,600
	Printing	1,600						1,600
	Total	140,800	166,600		22,000	3,258		332,658

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Utilities	Data Telephone Lines	69,000						69,000
	Utilities - Electric	72,500		6,400				78,900
	Utilities - Gas	62,200		1,700				63,900
	Utilities - Water	18,500		1,500				20,000
	Total	222,200	-	9,600	-	-	-	231,800

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Expenditures	Advertising	8,000			25,000			33,000
	Community Promotion	5,000						5,000
	Education & Training	104,955						104,955
	Employee Appreciation	3,000						3,000
	Interest Expense	70,000						70,000
	Other Expenditures	2,500	3,800		1,000			7,300
	Memberships and Dues	6,000						6,000
	Rents and Leases	52,800						52,800
	Travel	31,800				139,276		171,076
	Board & Admin Meetings	5,700						5,700
	Board Stipends and Expenses	14,925						14,925
	Bank Fees	16,100	5,400					21,500
	Reimburse CSD- Street Lighting	38,600						38,600
	Total	359,380	9,200	26,000	139,276	-	-	533,857

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Apparatus	Type 1 Engine Loan Principal (PNC)	114,134						114,134
	Type 1 Engine Loan Interest (PNC)	5,503						5,503
	Brush Engine/Ladder Truck -Loan Principal (B of A)	149,252						150,252
	Brush Engine/Ladder Truck -Loan Interest (B of A)	2,780						25,780
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	113,983						113,083
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	23,996						23,996
Total	432,748	-	-	-	-	-	432,748	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Pension	Side Fund Loan CSD (Principal)	60,522						60,522
	Side Fund Loan CSD (Interest)	1,135						1,135
	SBCERA County Pool Payment - Principal	35,243						35,243
	SBCERA County Pool Payment - Interest	69,741						69,741
Total	166,641	-	-	-	-	-	166,641	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Funds	Grant Expenditures						41,852	41,852
	Capital Expenditures	325,000						325,000
Total	325,000	-	-	-	-	41,852	366,852	

BIG BEAR FIRE AUTHORITY

Year-to-Date Budget Variance Report

TEMPLATE FOR 2024-2025

Operations				
	Annual Budget	YTD Total	Variance	%
Revenue				
Property Tax Revenue	13,313,438		(13,313,438)	0%
Current Service Charges	60,364		(60,364)	0%
Use of Money and Property	73,843		(73,843)	0%
Total Revenue	13,447,645	0	(13,447,645)	0%
Expenses				
Salaries & Benefits	8,837,043		(8,837,043)	0%
Retiree Benefits	790,600		(790,600)	0%
Professional Services	445,147		(445,147)	0%
Insurance	778,065		(778,065)	0%
Maintenance and Equipment	633,173		(633,173)	0%
Supplies	140,800		(140,800)	0%
Utilities	222,200		(222,200)	0%
Other Expenditures	359,380		(359,380)	0%
Total Expenses	12,206,408	0	(12,206,408)	0%
Change in Fund Balance	1,241,237	0	(1,241,237)	0%

Ambulance				
	Annual Budget	YTD Total	Variance	%
Revenue				
Current Service Charges	3,548,951		(3,548,951)	0%
Other Revenue	4,900		(4,900)	0%
Total Revenue	3,553,851	0	(3,553,851)	0%
Expenses				
Salaries & Benefits	2,973,436		(2,973,436)	0%
Retiree Benefits	9,682		(9,682)	0%
Professional Services	621,846		(621,846)	0%
Insurance	255,777		(255,777)	0%
Maintenance and Equipment	56,900		(56,900)	0%
Supplies	166,600		(166,600)	0%
Other Expenditures	9,200		(9,200)	0%
Total Expenses	4,093,441	0	(4,093,441)	0%
Change in Fund Balance	(539,590)	0	539,590	0%

Air Operations				
	Annual Budget	YTD Total	Variance	%
Revenue				
Current Service Charges	1,150,000		(1,150,000)	0%
Use of Money and Property	9,600		(9,600)	0%
Total Revenue	1,159,600	0	(1,159,600)	0%
Expenses				
Salaries & Benefits	814,368		(814,368)	0%
Maintenance & Equipment	5,000		(5,000)	0%
Utilities	9,600		(9,600)	0%
Total Expenses	828,968	0	(828,968)	0%

BIG BEAR FIRE AUTHORITY
Year-to-Date Budget Variance Report
TEMPLATE FOR 2024-2025

Change in Fund Balance	330,632	0	(330,632)	0%
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Prevention

	Annual Budget	YTD Total	Variance	%
Revenue				
Fire Hazard Abatement Citations	287,000		(287,000)	0%
Mandated Inspections Reporting SB1205	20,944		(20,944)	0%
Wildfire Mitigation Disclosure AB 38	72,000		(72,000)	0%
Inspections Reports and Misc	6,833		(6,833)	0%
Licenses and Permits	2,400		(2,400)	0%
Plan Review	28,100		(28,100)	0%
Total Revenue	417,277	0	(417,277)	0%

Expenses				
Salaries & Benefits	369,869		(369,869)	0%
Professional Services	25,000		(25,000)	0%
Maintenance & Equipment	12,000		(12,000)	0%
Supplies	22,000		(22,000)	0%
Other Expenditures	26,000		(26,000)	0%
Total Expenses	454,869	0	(454,869)	0%

Change in Fund Balance	(37,592)	0	37,592	0
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Mutual Aid

	Annual Budget	YTD Total	Variance	%
Revenue				
Interagency Revenues	1,020,207		(1,020,207)	0%
Total Revenue	1,020,207	0	(1,020,207)	0%

Expenses				
Salaries & Benefits	446,572		(446,572)	0%
Other Expenditures	142,534		(142,534)	0%
Total Expenses	589,106	0	(589,106)	0%

Change in Fund Balance	431,101	0	(431,101)	0
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Debt Servicing

	Annual Budget	YTD Total	Variance	%
Expenses				
Debt Service - Apparatus	432,748		(432,748)	0%
Debt Service - Pension	166,641		(166,641)	0%
Total Expenses	599,389	0	(432,748)	0%

Change in Fund Balance	(599,389)	0	432,748	0%
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BIG BEAR FIRE AUTHORITY

Year-to-Date Budget Variance Report TEMPLATE FOR 2024-2025

Grant Fund

	Annual Budget	YTD Total	Variance	%
Revenue				
Grant Revenue	41,852		(41,852)	0%
Total Revenue	41,852	0	(41,852)	0%
Expenses				
Grant Expenses	41,852		(41,852)	0%
Total Expenses	41,852	0	(41,852)	0%
Change in Fund Balance	0	0	0	0

Capital Fund

	Annual Budget	YTD Total	Variance	%
Expenses				
Capital Expenditures	325,000		(325,000)	0%
Total Expenses	325,000	0	(325,000)	0%
Change in Fund Balance	(325,000)	0	325,000	0

Big Bear Fire Authority - All Funds

	Annual Budget	YTD Total	Variance	%
Revenue				
Property Tax Revenue	13,313,438	0	(13,313,438)	0%
Current Service Charges	5,176,592	0	(5,176,592)	0%
Interagency Revenues	1,020,207	0	(1,020,207)	0%
Use of Money and Property	83,443	0	(83,443)	0%
Other Revenue	46,752	0	(46,752)	0%
Total Revenue	19,640,432	0	(19,640,432)	0%
Expenses				
Salaries & Benefits	13,441,288		(13,441,288)	0%
Retiree Benefits	800,282		(800,282)	0%
Professional Services	1,091,993		(1,091,993)	0%
Insurance	1,033,842		(1,033,842)	0%
Maintenance and Equipment	707,072		(707,072)	0%
Supplies	329,400		(329,400)	0%
Utilities	231,800		(231,800)	0%
Other Expenditures	537,114		(537,114)	0%
Debt Service - Apparatus	432,748		(432,748)	0%
Debt Service - Pension	166,641		(166,641)	0%
Grant Related Expenditures	41,852		(41,852)	0%
Transfer to Capital Fund	325,000		(325,000)	0%
Total Expenses	19,139,032	0	(19,139,032)	0%
Total Change in Operating Fund Balance	501,400	0	(501,400)	0%
Beginning Fund Balance				3,458,267
Projected Ending Fund Balance 6/30/25				3,959,667