



Big Bear Fire Authority

BIG BEAR FIRE AUTHORITY
Special Board Workshop Meeting Notice & Agenda
Emergency Operations Conference Room
41090 Big Bear Boulevard, Big Bear Lake, CA
APRIL 17, 2024
4:30 p.m.

BOARD OF DIRECTORS

Board Chair Larry Walsh
Vice Chair Kendi Segovia
Director Michael Eagleson
Director Rick Herrick
Director Perri Melnick
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 the Big Bear Fire Authority will conduct a Special Meeting on April 17, 2024, at 4:30 p.m. at 41090 Big Bear Boulevard, Big Bear Lake, CA. 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 54956 of the Government Code of the State of California to consider the following matters:

AGENDA

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.

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

DISCUSSION ITEMS

1. Fiscal Year 2024-2025 Preliminary Draft Budget Discussion

ADJOURNMENT I hereby certify under penalty of perjury, under the laws of the State of California, the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 10th day of April, 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

2024-2025 Draft Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
Revenue									
Property Tax Revenues	13,845,658	0	0	0	0	0	0	0	13,845,659
Service Charges	130,110	3,825,737	297,500	0	0	0	0	0	4,253,347
Mutual Aid Reimbursement	0	0	0	0	822,780	0	0	0	822,780
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	486,395	0	0	0	0	486,395
Use of Money and Property	73,329	0	9,600	0	0	0	0	0	82,929
Other Revenue	0	11,700	0	0	0	0	0	0	11,700
Grant Revenue	0	0	0	0	0	0	35,066	0	35,066
Total Revenue	14,049,096	3,837,438	997,100	486,395	822,780	0	35,066	0	20,227,875
Expenses									
Salaries and Benefits	9,193,566	3,209,748	745,544	405,316	615,008	0	0	0	14,169,182
Retiree Benefits	1,142,597	10,609	0	0	0	0	0	0	1,153,206
Professional Services	432,741	650,834	0	32,113	0	0	0	0	1,115,688
Insurance	742,581	250,842	0	0	0	0	0	0	993,423
Maintenance and Equipment	493,173	56,419	5,000	30,000	0	0	0	0	584,592
Supplies	144,800	167,640	0	37,429	4,704	0	0	0	354,572
Utilities	229,200	0	9,900	0	0	0	0	0	239,100
Other Expenditures	295,757	12,400	0	26,000	38,512	0	0	0	372,669
Debt Service - Apparatus	0	0	0	0	0	432,746	0	0	432,746
Debt Service - Pension	0	0	0	0	0	166,641	0	0	166,641
Grant Related Expenditures	0	0	0	0	0	0	35,066	0	35,066
Transfer to Capital Fund	0	0	0	0	0	0	0	428,000	428,000
Total Expenses	12,674,414	4,358,492	760,444	530,857	658,224	599,387	35,066	428,000	20,044,883
Excess Revenue Over Expenses	1,374,682	(521,054)	236,657	(44,463)	164,556	(599,387)	0	(428,000)	182,992

Projected Fund Balance at 6/30/24 4,153,145

Projected Fund Balance at 6/30/25 4,336,137



**DRAFT REVENUE CATEGORY DETAILS
2024-2025**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Property Taxes	CSD Fire Parcel Tax	2,372,620						2,372,620
	CSD Fire Ad Valorum Property Tax	3,604,003						3,604,003
	FPD Ad Valorum Taxes	6,390,364						6,390,364
	FPD Suppl Roll Prtx Current Year	97,201						97,201
	FPD Unitary Tax	161,032						161,032
	FPD Prior Year Taxes	90,406						90,406
	FPD Suppl Roll Prtx Prior Year	90,869						90,869
	FPD RDA Residual Balance RR09	757,933						757,933
	FPD RDA Residual Balance RR10	57,479						57,479
	FPD RDA Sharing Agreement RR09	196,285						196,285
	FPD RDA Sharing Agreement RR10	27,465						27,465
	Total	13,845,658	-	-	-	-	-	13,845,658

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Current Service Charges	Workers Comp Reimb	128,677						128,677
	Public Training	1,432						1,432
	Ambulance Charges for Service		7,581,535					7,581,535
	Ambulance Membership Program		(3,254,499)					(3,254,499)
	Ambulance Membership Write-Off		(501,298)					(501,298)
	Air Amb - Patient Transport Fees			297,500				297,500
	Total	130,110	3,825,737	297,500	-	-	-	4,253,347

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Mutual Aid	Mutual Aid Response Reimbursement					822,780		822,780
	Total	-	-	-	-	822,780	-	822,780

		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				412,883			412,883
	Mandated Inspections Reporting SB1205				0			-
	Wildfire Mitigation Disclosure AB 38				26,988			26,988
	Inspections Reports and Misc				18,365			18,365
	Licenses and Permits				958			958
	Plan Review				27,202			27,202
	Total	-	-	-	486,395	-	-	486,395

		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	25,528						25,528
	Amb Air - Facility Lease			9,600				9,600
	Total	73,329	-	9,600	-	-	-	82,929

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Revenue	Ambulance Membership Program		21,000					21,000
	Ambulance Membership Write-Off		(9,300)					(9,300)
	Total	-	11,700	-	-	-	-	11,700

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Grant Revenue	Grant Revenue						35,066	35,066
	Total	-	-	-	-	-	35,066	35,066

**DRAFT EXPENSE CATEGORY DETAILS
2024-2025**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Salaries and Benefits	Salaries	4,222,216	1,495,230	352,425	274,908	174,755		6,519,535
	Overtime	1,237,340	560,333	108,130	1,341	431,463		2,338,607
	Paramedic Pay	309,843	15,788					325,632
	Uniform Allowance	36,000						36,000
	Medical Insurance	756,296	262,979	129,748	31,264			1,180,287
	Dental Insurance	49,080	11,835	7,823	3,954			72,692
	Vision Insurance	5,839	2,223	794	380			9,235
	Life Insurance	5,322	3,157	1,751	390			10,620
	Disability Insurance	13,216	13,550	3,929	963			31,657
	HRA	175,508	96,242	20,750	12,500			305,000
	Other Retirement Expense	31,500						31,500
	SBCERA Expense - Retirement	2,202,276	679,588	114,341	75,120			3,071,325
	Medicare ER	82,083	25,697	5,185	4,174	8,790		125,929
	SUI Insurance	5,913	2,809	668	322			9,713
	Direct Benefits Cafeteria	61,134	40,317					101,451
	Total	9,193,566	3,209,748	745,544	405,316	615,008	-	14,169,182

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Retiree Benefits	Retiree Medical Insurance	332,600	10,609					343,209
	PERS Unfunded Liability	809,997						809,997
	Total	1,142,597	10,609	-	-	-	-	1,153,206

		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 Counseling /Testing	9,000						9,000
	Complete Billing Services		115,000					115,000
	Forced Abatements/Citation Processing				32,113			32,113
	Confire	81,945	245,834					327,779
	Emergency Repairs	40,000						40,000
	Professional Services							
	Legal	85,000						85,000
	Audit	27,690						27,690
	DTA's services for CFD	20,000						20,000
	TRAN Cost of Issuance	50,000						50,000
	ICEMA contract	12,000	12,000					24,000
	LAFCo Apportionment/CalPERS GASB68 (CSD)	3,600						3,600
	ICEMA Medical Control	2,500	4,500					7,000
	Property Tax Budget Forecasting	10,000						10,000
	Other							
	General Support Services - CSD	31,200						31,200
	Property Tax Collection Charges	48,806						48,806
	PP-GEMT IGT			190,000				190,000
Recruitment	11,000						11,000	
	Total	432,741	650,834		32,113			1,115,688

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Insurance	Workers Compensation Insurance	500,013	190,481					690,494
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	31,406	10,469					41,874
	Liability Insurance	199,568	49,892					249,461
	Crime & Other Insurance	6,594						6,594
	Total	742,581	250,842		-			993,423

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Maintenance & Equipment	Fleet Maintenance	151,500	48,333					199,833
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	80,000		5,000				85,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	8,085		30,000			116,958
		Total	493,173	56,419	5,000	30,000		

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Supplies	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	55,840		5,000	4,704		140,143
	General Household	17,200						17,200
	Medical Supplies		111,500					111,500
	Office Supplies	10,000			2,000			12,000
	Postage	4,500	300		30,429			35,229
	Printing	4,400						4,400
		Total	144,800	167,640		37,429	4,704	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Utilities	Data Telephone Lines	71,100						71,100
	Utilities - Electric	74,700		6,900				81,600
	Utilities - Gas	64,100		1,700				65,800
	Utilities - Water	19,300		1,300				20,600
	Total	229,200	-	9,900	-			239,100

		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	66,267						66,267
	Employee Appreciation	3,000						3,000
	Interest Expense	50,000						50,000
	Other Expenditures	2,500	3,000		1,000			6,500
	Memberships and Dues	6,000						6,000
	Rents and Leases	56,600						56,600
	Travel	31,800				38,512		70,312
	Board & Admin Meetings	5,300						5,300
	Board Stipends and Expenses	17,356						17,356
	Bank Fees	4,934		9,400				14,334
	Reimburse CSD- Street Lighting	39,000						39,000
		Total	295,757	12,400		26,000	38,512	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Apparatus	Type 1 Engine Loan Principal (PNC)	116,106						116,106
	Type 1 Engine Loan Interest (PNC)	3,531						3,531
	Brush Engine/Ladder Truck -Loan Principal (B of A)	152,919						152,919
	Brush Engine/Ladder Truck -Loan Interest (B of A)	23,112						23,112
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	117,519						117,519
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	19,559						19,559
	Total	432,746	-	-	-			432,746

		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	38,330						38,330
	SBCERA County Pool Payment - Interest	66,654						66,654
	Total	166,641	-	-	-	-	-	166,641

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Funds	Grant Expenditures						35,066	35,066
	<i>Capital Expenditures:</i>							
	Ambulance Chassis + Buildout (Roll to 24-25)	179,500						179,500
	282 Roof (Roll to 24-25)	150,000						150,000
	Gurney	10,000						10,000
	282 Exterior Paint	9,925						9,925
	282 Asphalt	60,000						60,000
	283 Exteriorn/Interior Bay Paint	14,575						14,575
	Snow Blower	4,000						4,000
	<i>Total</i>	428,000						428,000
		Total	428,000	-	-	-	-	35,066

BIG BEAR FIRE AUTHORITY
5 Year Budget Projection
Fiscal Years 24/25 - 28/29

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Revenue					
Property Tax Revenue	13,845,659	14,399,485	14,975,464	15,574,483	16,197,462
Services Charges	4,253,347	4,338,414	4,425,182	4,513,686	4,603,959
Mutual Aid Reimbursement	822,780	839,236	856,021	873,141	890,604
Personnel Reimbursement	690,000	703,800	717,876	732,234	746,878
Citations/Cost Recovery Fees	486,395	496,123	506,045	516,166	526,489
Use of Money and Property	82,929	84,587	86,279	88,005	89,765
Other Revenue	11,700	11,934	12,173	12,416	12,664
Grant Revenue	35,066	35,767	36,483	37,212	37,956
Total Revenue	20,227,875	20,909,346	21,615,522	22,347,342	23,105,779
Operating Expenses					
Salaries and Benefits	14,169,182	14,523,411	14,886,497	15,258,659	15,640,126
Retiree Benefits	1,153,206	1,210,866	1,271,410	1,334,980	1,401,729
Professional Services	1,115,688	1,171,472	1,230,046	1,291,548	1,356,125
Insurance	993,423	1,043,094	1,095,249	1,150,011	1,207,512
Maintenance and Equipment	584,592	613,821	644,512	676,738	710,575
Supplies	354,572	372,300	390,915	410,461	430,984
Utilities	239,100	251,055	263,608	276,788	290,628
Other Expenditures	372,669	391,302	410,867	431,411	452,981
Debt Service - Apparatus	432,746	454,383	477,102	500,958	526,005
Debt Service - Pension	166,641	174,973	183,721	192,908	202,553
Grant Related Expenditures	35,066	36,819	38,660	40,593	42,623
Total Operating Expenses	19,616,883	20,243,498	20,892,588	21,565,055	22,261,841
Revenue Less Expenses	610,992	665,848	722,935	782,288	843,938
Capital Expenditures	(428,000)				
Contribution to Fund Balance	182,992	665,848	722,935	782,288	843,938
Estimated Fund Balance	4,336,137	5,001,985	5,724,919	6,507,207	7,351,145

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
OPERATIONS						
Operations Revenue						
Property Taxes						
CSD Fire Parcel Tax	2,204,900	2,203,394	2,291,501	1,393,508	2,291,501	2,372,620
CSD Fire Ad Valorum Property Tax	2,975,263	3,352,048	3,417,124	2,187,073	3,417,124	3,604,003
FPD Ad Valorum Taxes	5,091,887	5,572,251	6,076,426	3,188,497	6,076,426	6,390,364
FPD Suppl Roll Prtx Current Year	142,145	119,627	64,117	38,137	64,117	97,201
FPD Unitary Tax	161,180	176,365	161,032	118,687	161,032	161,032
FPD Prior Year Taxes	10,388	74,941	33,508	313,173	313,173	90,406
FPD Suppl Roll Prtx Prior Year	49,466	132,899	61,712	99,598	99,598	90,869
FPD RDA Residual Balance RR09	474,839	495,691	628,083	386,466	628,083	757,933
FPD RDA Residual Balance RR10	82,159	94,972	25,302	73,253	73,253	57,479
FPD RDA Sharing Agreement RR09	184,618	181,429	165,810	132,141	165,810	196,285
FPD RDA Sharing Agreement RR10	36,257	42,989	14,910	26,578	26,578	27,463
Total Property Tax Revenue	11,413,101	12,446,605	12,939,524	7,957,111	13,316,694	13,845,658
Current Services Charges						
Workers Comp Reimb	50,329	36,911	58,164	128,259	165,000	128,677
Inspections Reports and Misc	122,105	11,201	0	2,065	3,098	0
Licenses and Permits	2,533	4,632	0	276	414	0
Public Training	0	1,820	2,200	1,105	1,658	1,432
Plan Review	26,942	25,894	0	0	0	0
Total Current Service Charges	201,909	80,458	60,364	131,705	170,169	130,110
Use of Money and Property						
Gain on Sale of Assets	50,867	102,050	0	0	0	0
Gain on Investment	811	772	5,000	513	1,000	5,000
Rent Income - Bear Mtn	0	15,000	3,750	0	3,750	3,750
Rent Income - Baldwin Lake	37,359	38,196	39,051	22,281	39,051	39,051
Rent/Options - Cell Tower	23,476	25,407	24,905	22,262	24,905	25,528
Transfer in - General Fund	400,000	0	0	0	0	0
Total Use of Money and Property	512,513	181,425	72,706	45,056	68,706	73,329
Total Operations Revenue	12,127,523	12,708,488	13,072,593	8,133,872	13,555,569	14,049,096
Operations Expenditures						

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Salaries						
Salaries	3,814,011	4,243,274	3,964,820	2,713,015	4,069,523	4,222,216
Total Salaries	3,814,011	4,243,274	3,964,820	2,713,015	4,069,523	4,222,216
Overtime & Other Pay						
Overtime	1,301,907	1,347,455	942,761	1,072,783	1,509,175	1,237,340
Paramedic Pay	273,275	277,236	282,600	181,936	272,904	309,843
Uniform Allowance	36,000	36,000	36,000	36,000	36,000	36,000
Total Overtime & Other Pay	1,611,182	1,660,691	1,261,361	1,290,719	1,818,079	1,583,183
Benefits						
Medical Insurance	680,164	771,704	760,990	506,836	745,254	756,296
Dental Insurance	41,234	62,187	59,439	32,059	42,745	49,080
Vision Insurance	9,403	8,773	9,127	4,407	6,611	5,839
Life Insurance	5,423	5,211	5,868	3,405	5,108	5,322
Disability Insurance	10,358	19,412	14,052	13,865	20,798	13,216
HRA	284,248	176,209	192,236	(2,653)	192,236	175,508
Other Retirement Expense	28,736	26,974	30,500	18,977	30,500	31,500
SBCERA Expense - Retirement	2,087,004	2,091,300	2,242,053	1,427,894	2,141,841	2,202,276
Medicare ER	80,410	87,529	77,963	54,841	85,370	82,083
SUI Insurance	9,906	9,412	7,636	7,031	10,547	5,913
Direct Benefits Cafeteria	19,890	80,647	50,732	52,718	60,000	61,134
Total Benefits Employer Paid	3,256,777	3,339,358	3,450,595	2,119,380	3,341,009	3,388,166
Total Salaries and Benefits	8,681,970	9,243,323	8,676,776	6,123,114	9,228,610	9,193,566
Retiree Benefits						
Retiree Medical Insurance	314,966	314,450	331,300	215,228	322,842	332,600
PERS Unfunded Liability	616,998	684,766	459,300	306,197	459,296	809,997
Total Retiree Benefits	931,964	999,216	790,600	521,425	782,138	1,142,597
Professional Services						
Contractual Services	184,009	187,769	169,000	60,204	160,306	130,945
Professional Services	58,177	74,400	104,580	40,008	85,012	125,790
Professional Services - Legal	80,234	62,917	85,000	96,207	114,311	85,000
Recruitment	12,572	11,047	10,900	3,987	5,981	11,000
General Support Services - CSD	31,200	31,200	31,200	0	31,200	31,200
Property Tax Collect Charges	53,619	63,152	44,467	9,161	44,467	48,806

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Total Professional Services	419,811	430,485	445,147	209,567	441,276	432,741
Insurance						
Workers Compensation Insurance	447,115	517,830	605,730	444,401	666,602	500,013
Workers Comp Tail Claims	(26,903)	3,079	5,000	395	593	5,000
Insurance Property	27,759	23,031	32,392	20,372	30,558	31,406
Insurance Liability	121,157	113,670	129,208	91,021	136,532	199,568
Insurance Crime & Other	4,355	4,906	5,734	5,532	8,298	6,594
Total Insurance	573,483	662,516	778,065	561,721	842,582	742,581
Maintenance and Equipment						
Fleet Maintenance	156,964	136,495	151,500	149,960	199,940	151,500
Equipment Rotation	48,743	30,582	76,600	225	76,600	76,600
Machinery and Equipment	48,685	51,345	50,000	8,966	50,000	50,000
Maint - Buildings and Grounds	55,782	110,299	80,000	52,683	79,025	80,000
Maintenance Equipment	40,810	55,035	45,000	19,561	49,342	45,000
Communications - Radio	7,620	15,841	11,200	17,235	17,235	11,200
Software/Other Peripheral	80,024	103,281	78,873	21,834	72,751	78,873
Total Maintenance and Equipment	438,629	502,878	493,173	270,464	544,892	493,173
Supplies						
Clothing and Personal Equipment	37,576	32,834	34,100	18,729	28,094	34,100
Fuel	69,060	78,642	74,600	47,152	70,728	74,600
General Household	17,483	16,758	17,200	7,422	16,133	17,200
Office Supplies	10,395	14,765	10,000	7,133	10,700	10,000
Postage	3,873	4,862	3,300	2,895	4,343	4,500
Printing	1,275	2,760	1,600	2,908	4,362	4,400
Total Supplies	139,662	150,621	140,800	86,239	134,359	144,800
Utilities						
Data Telephone Lines	70,115	75,233	69,000	37,649	69,000	71,100
Utilities - Electric	59,569	76,427	72,500	43,272	72,500	74,700
Utilities - Gas	36,546	66,977	62,200	31,614	62,200	64,100
Utilities - Water	20,409	21,726	18,500	12,457	18,500	19,300
Total Utilities	186,638	240,363	222,200	124,992	222,200	229,200
Other Expenditures						
CSD Facility & Land Use Agreement	2,500	0	0	0	0	0

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Advertising	8,204	29,965	8,000	3,115	8,000	8,000
Community Promotion	698	4,599	5,000	2,216	3,324	5,000
Education & Training	65,539	40,496	104,955	22,074	63,111	66,267
Employee Appreciation	3,042	2,207	3,000	250	2,570	3,000
Interest Expense	16,953	21,495	70,000	0	41,875	50,000
Other Expenditures	1,998	1,700	2,500	(683)	2,500	2,500
Memberships and Dues	5,876	3,554	6,000	5,220	7,830	6,000
Rents and Leases	49,883	52,847	52,800	36,621	54,932	56,600
Travel	16,640	22,555	31,800	5,805	13,708	31,800
Board & Admin Meetings	1,399	7,132	5,700	3,381	5,072	5,300
Board Stipends and Expenses	10,400	11,418	14,925	16,850	25,275	17,356
Bank Fees	16,820	11,887	16,100	3,133	4,700	4,934
Reimburse CSD- Street Lighting	21,496	33,985	38,600	26,004	39,006	39,000
Reimburse GEMT Overpayment	488,801	0	0	0	0	0
Total Other Expenditures	710,250	243,840	359,380	123,986	271,901	295,757
Total Operating Expenditures	12,082,408	12,473,242	11,906,142	8,021,508	12,467,956	12,674,414
Excess Revenue over Expenses - Operations	45,116	235,246	1,166,452	112,364	1,087,613	1,374,682

AMBULANCE

Ambulance Revenue						
Current Services Charges						
Ambulance Charges for Services	5,895,158	7,015,322	7,658,988	4,813,673	7,220,510	7,581,535
Contractual Allowance	(3,473,537)	(3,865,871)	(3,539,037)	(2,119,417)	(3,179,126)	(3,254,499)
Bad Debt	(486,674)	(729,906)	(571,000)	(324,465)	(486,698)	(501,298)
Write-Offs	(13,280)	0	0	0	0	0
Ground Emergency Medical Transport	0	923,347	115,000	39,603	39,603	0
Total Current Service Charges	1,921,667	3,342,892	3,663,951	2,409,394	3,594,290	3,825,737
Other Revenue						
Ambulance Membership Program	21,450	19,345	20,000	13,965	20,948	21,000
Ambulance Membership Write-Off	(5,595)	(11,967)	(15,100)	(6,152)	(9,228)	(9,300)
Total Other Revenue	15,855	7,378	4,900	7,813	11,720	11,700

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Total Ambulance Revenue	1,937,522	3,350,270	3,668,851	2,417,207	3,606,009	3,837,437

Ambulance Expenditures

Salaries

Salaries	1,075,404	1,224,540	1,332,960	825,552	1,288,328	1,495,230
Total Salaries	1,075,404	1,224,540	1,332,960	825,552	1,288,328	1,495,230

Overtime & Other Pay

Overtime	694,973	798,967	590,668	533,611	700,417	560,333
Paramedic Pay	14,425	14,321	14,400	9,485	14,228	15,788
Total Overtime & Other Pay	709,398	813,288	605,068	543,096	714,644	576,121

Benefits

Medical Insurance	211,824	236,419	227,281	175,416	263,124	262,979
Dental Insurance	36,024	13,554	16,482	7,514	11,271	11,835
Vision Insurance	3,294	3,333	2,881	2,250	3,375	2,223
Life Insurance	2,704	2,957	2,844	1,883	2,825	3,157
Disability Insurance	8,310	11,481	7,065	8,770	13,155	13,550
SBCERA Expense - Retirement	567,673	583,144	606,024	405,589	608,384	679,588
HRA	7,250	6,646	87,014	4,833	87,014	96,242
Medicare ER	20,622	26,643	21,311	18,181	27,272	25,697
SUI Insurance	4,597	5,137	2,920	3,559	5,339	2,809
Direct Benefits Cafeteria	34,086	31,918	30,934	22,094	33,141	40,317
Total Benefits Employer Paid	896,385	921,232	1,004,756	650,089	1,054,898	1,138,396

Total Salaries and Benefits	2,681,187	2,959,060	2,942,784	2,018,737	3,057,870	3,209,748
------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

Retiree Benefits

Retiree Medical Insurance	9,158	9,624	9,682	6,833	10,250	10,609
Total Retiree Benefits	9,158	9,624	9,682	6,833	10,250	10,609

Professional Services

Contractual Services	485,573	583,973	621,846	449,960	674,940	650,834
Total Professional Services	485,573	583,973	621,846	449,960	674,940	650,834

Insurance

Workers Compensation Insurance	148,818	172,610	201,910	148,134	174,714	190,481
--------------------------------	---------	---------	---------	---------	---------	---------

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Insurance Property	7,148	7,677	10,797	6,791	10,187	10,469
Insurance Liability	40,386	37,890	43,069	30,341	45,512	49,892
Total Insurance	196,351	218,177	255,777	185,266	230,412	250,842
Maintenance and Equipment						
Fleet Maintenance	48,559	63,971	42,200	17,093	25,640	48,333
Software/Other Peripheral	4,600	11,722	14,700	3,060	2,590	8,085
Total Maintenance and Equipment	53,158	75,693	56,900	20,153	28,230	56,419
Supplies						
Fuel	55,434	52,285	59,800	25,679	38,519	55,840
Medical Supplies	106,376	102,954	106,500	74,282	111,423	111,500
Postage	0	210	300	200	300	300
Total Supplies	161,809	155,449	166,600	100,161	150,242	167,640
Other Expenditures						
Other Expenditures	2,692	4,196	3,800	1,963	2,945	3,000
Bank Fees	3,246	6,900	5,400	6,223	9,335	9,400
Total Other Expenditures	5,939	11,096	9,200	8,186	12,279	12,400
Total Ambulance Expenditures	3,593,176	4,013,072	4,062,789	2,789,296	4,164,222	4,358,492
Excess Revenue over Expenses - Ambulance	(1,655,655)	(662,802)	(393,938)	(372,089)	(558,213)	(521,054)

AIR OPERATIONS

Air Operations Revenue						
Current Services Charges						
Air Amb - Clinical Crew - Paramedic Reimbursement	498,333	524,472	552,000	352,106	528,159	552,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	326,005	138,000	138,000	92,000	138,000	138,000
Air Amb - Patient Transport Fees	445,000	315,350	460,000	173,400	260,100	297,500
Total Current Service Charges	1,269,338	977,822	1,150,000	617,506	926,259	987,495
Use of Money and Property						
Amb Air - Facility Lease	9,600	9,600	9,600	5,021	9,600	9,600
Total Use of Money and Property	9,600	9,600	9,600	5,021	9,600	9,600
Total Air Operations Revenue	1,278,938	987,422	1,159,600	622,527	935,859	997,095

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Air Operations Expenditures						
Salaries						
Salaries	378,876	275,446	339,538	187,305	300,958	352,425
Total Salaries	378,876	275,446	339,538	187,305	300,958	352,425
Overtime & Other Pay						
Overtime	146,050	103,467	193,000	69,987	104,981	108,130
Total Overtime & Other Pay	146,050	103,467	193,000	69,987	104,981	108,130
Benefits						
Medical Insurance	136,421	99,557	120,539	77,074	115,611	129,748
Dental Insurance	8,657	5,418	8,766	4,082	6,123	7,823
Vision Insurance	1,749	1,287	1,044	907	1,361	794
Life Insurance	2,943	1,627	1,751	998	1,497	1,751
Disability Insurance	8,973	4,760	4,314	2,881	4,322	3,929
SBCERA Expense - Retirement	149,068	102,619	114,224	66,380	99,570	114,341
HRA	750	687	20,750	500	20,750	20,750
Medicare ER	9,847	7,723	4,993	5,493	5,886	5,185
SUI Insurance	1,504	995	784	663	987	668
Total Benefits	319,912	224,673	277,166	158,978	256,106	284,989
Total Salaries and Benefits	844,838	603,586	809,704	416,270	662,044	745,544
Maintenance and Equipment						
Maintenance Building and Grounds	4,174	6,845	5,000	0	5,000	5,000
Total Maintenance and Equipment	4,174	6,845	5,000	0	5,000	5,000
Utilities						
Utilities - Electric	9,576	8,072	6,400	4,545	6,818	6,900
Utilities - Gas	1,221	1,791	1,700	1,121	1,682	1,700
Utilities - Water	1,208	1,549	1,500	846	1,269	1,300
Total Utilities	12,005	11,412	9,600	6,512	9,768	9,900
Total Air Operations Expenditures	861,016	621,843	824,304	422,782	676,812	760,444
Excess Revenue over Expenses - Air Operations	417,922	365,579	335,296	199,745	259,047	236,651

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget

FIRE PREVENTION

Fire Prevention Revenue						
Fire Hazard Abatement Citations	0	0	287,000	262,148	393,222	412,883
Mandated Inspections Reporting SB1205	0	0	20,944	0	0	0
Wildfire Mitigation Disclosure AB 38	0	0	72,000	17,135	25,703	26,988
Inspections Reports and Misc	0	0	6,833	11,660	17,490	18,365
Licenses and Permits	0	0	2,400	608	912	958
Plan Review	0	0	28,100	17,271	25,907	27,202
Total Fire Prevention Revenue	0	0	417,277	308,822	463,233	486,395

Total Fire Prevention Revenue	417,277	308,822	463,233	486,395
--------------------------------------	----------------	----------------	----------------	----------------

Fire Prevention Expenditures						
Salaries						
Salaries	0	0	268,338	156,679	235,019	274,908
Total Salaries	0	0	268,338	156,679	235,019	274,908

Overtime & Other Pay						
Overtime	0	0	5,000	868	1,302	1,341
Total Overtime & Other Pay	0	0	5,000	868	1,302	1,341

Benefits - Employer Paid						
Medical Insurance	0	0	27,449	25,815	38,723	31,264
Dental Insurance	0	0	3,109	1,118	1,677	3,954
Vision Insurance	0	0	271	362	543	380
Life Insurance	0	0	312	221	332	390
Disability Insurance	0	0	770	448	672	963
SBCERA Expense - Retirement	0	0	48,923	63,290	94,935	75,120
HRA	0	0	10,000	1,667	10,000	12,500
Medicare ER	0	0	4,056	2,395	3,593	4,174
SUI Insurance	0	0	378	539	809	322
Total Benefits	0	0	95,268	95,855	151,282	129,067

Total Salaries and Benefits	0	0	368,606	253,402	387,603	405,316
------------------------------------	----------	----------	----------------	----------------	----------------	----------------

Professional Services

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Contractual Services			25,000	20,389	30,584	32,113
Total Professional Services			25,000	20,389	30,584	32,113
Maintenance and Equipment						
Software/Other Peripheral			12,000	30,896	30,896	30,000
Total Maintenance and Equipment			12,000	30,896	30,896	30,000
Supplies						
Fuel			5,000	0	0	5,000
Office Supplies			2,000	2,279	3,419	2,000
Postage			15,000	19,695	29,543	30,429
Total Supplies			22,000	21,974	32,961	37,429
Advertising			25,000	39	25,000	25,000
Other Expenditures			1,000	392	588	1,000
Total Other Expenditures			26,000	431	25,588	26,000
Total Fire Prevention Expenditures			453,606	327,092	507,631	530,857
Excess Revenue over Expenses - Fire Prevention			(36,329)	(18,270)	(44,398)	(44,463)

MUTUAL AID

Mutual Aid Revenue						
Intergovernmental						
Mutual Aid Response Reimbursement	1,862,051	1,413,019	1,020,207	625,354	1,301,457	822,780
Total Intergovernmental Revenue	1,862,051	1,413,019	1,020,207	625,354	1,301,457	822,780
Total Mutual Aid Revenue	1,862,051	1,413,019	1,020,207	625,354	1,301,457	822,780
Mutual Aid Expenditures						
Salaries						
Salaries	313,942	182,740	216,688	95,346	162,421	174,755
Total Salaries	313,942	182,740	216,688	95,346	162,421	174,755
Overtime & Other Pay						
Overtime	810,165	482,337	534,992	318,257	449,875	431,463
Total Overtime & Other Pay	810,165	482,337	534,992	318,257	449,875	431,463

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Benefits - Employer Paid						
Medicare ER	19,501	11,867	10,899	9,375	8,878	8,790
Total Benefits Employer Paid	19,501	11,867	10,899	9,375	8,878	8,790
Total Salaries and Benefits	1,143,608	676,944	762,580	422,978	621,174	615,008
Supplies						
Fuel	9,917	4,512	5,832	3,041	9,502	4,704
Total Supplies	9,917	4,512	5,832	3,041	9,502	4,704
Other Expenditures						
Supplies/Travel	87,135	137,501	47,176	34,364	48,196	38,512
Total Other Expenditures	87,135	137,501	47,176	34,364	48,196	38,512
Total Mutual Aid Expenditures	1,240,660	818,957	815,587	460,383	678,872	658,224
Excess Revenue over Expenses - Mutual Aid	621,391	594,062	204,619	164,971	622,585	164,556

DEBT SERVICING/TRANSFERS

Debt Servicing						
Debt Service - Apparatus						
Ambulance Purchase-Loan Principal	21,299	0	0	0	0	0
Ambulance Purchase-Loan Interest	692	0	0	0	0	0
Type 1 Engine Loan Principal (PNC)	111,103	111,239	114,134	115,091	112,196	116,106
Type 1 Engine Loan Interest (PNC)	8,534	8,398	5,503	4,546	4,546	3,531
Brush Engine/Ladder Truck -Loan Principal (B of A)	0	147,632	150,252	150,253	150,523	152,919
Brush Engine/Ladder Truck -Loan Interest (B of A)	0	28,400	25,780	25,780	25,780	23,112
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	0	113,083	113,083	115,280	115,280	117,519
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	0	23,996	23,996	21,799	23,996	19,559
Total Debt Service - Apparatus	141,629	432,748	432,748	432,749	432,321	432,746
Debt Service - Pension						
Side Fund Loan CSD (Principal)	109,293	113,429	117,723	58,315	117,723	60,522
Side Fund Loan CSD (Interest)	14,021	9,884	5,591	3,342	5,591	1,135
SBCERA County Pool Payment - Principal	0	32,405	35,243	23,495	35,243	38,330

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
SBCERA County Pool Payment - Interest	0	72,579	69,741	46,494	69,741	66,654
Total Debt Service - Pension	123,314	228,297	228,298	131,646	228,298	166,641

Total Debt Service	264,943	661,045	661,045	564,395	660,619	599,387
---------------------------	----------------	----------------	----------------	----------------	----------------	----------------

Transfer Out - Grant Fund (Matching Expenses)	10,261	17,429		0	0	0
Transfer Out - Capital Fund	720,572	131,776	325,000	57,020	137,520	428,000

GRANT FUND

BBL Chipping/Tree Contribution Revenue

Chipping Contribution - City of BBL	0	0	9,462			9,462
Tree Contribution - City of BBL	14,775	2,700	17,467	6,887	8,888	8,580
Total Revenue	14,775	2,700	26,929	6,887	8,888	18,042

BBL Chipping Contribution Expense

Contractual Services - Chip	0	0	9,462			9,462
Contractual Services - Tree	14,775	2,700	17,467	6,887	8,888	8,580
Total Expense	14,775	2,700	26,929	6,887	8,888	18,042

HSG Grant Revenue

Grant Revenue	0	17,081	14,923	0	14,111	17,024
Total Revenue	0	17,081	14,923	0	14,111	17,024

HSG Grant Expense

Radios	0	17,081	14,923	15,248	15,248	17,024
Total Expense	0	17,081	14,923	15,248	15,248	17,024

Total Grant Revenue	14,775	270,126	41,852	6,887	22,999	35,066
Total Grant Expense	14,775	270,126	41,852	22,135	24,136	35,066

CAPITAL

Capital Transfers In						
Transfer in from Operating Fund	720,572	131,776	325,000	0		

Capital Expenditures

Auto Pulse	17,512					
------------	--------	--	--	--	--	--

2024-2025 DRAFT BIG BEAR FIRE AUTHORITY BUDGET

	2021-2022	2022-2023	2023-2024	February	2023-2024	2024-2025
	Actual	Actual	Budget	YTD	Projected	Budget
Ladder Truck Deposit	500,000					
Outfit 20/21 Type 1 Structure Engine (Carryover)	203,060					
282 Rear Parking Lot Asphalt Capping/Sealing		0				
Garage Door Replacement		57,020				
Rope Rescue Equipment			10,000	0	10,000	
Ambulance Chassis + Buildout (Roll to 24-25)		74,756	179,500	0	0	179,500
282 Roof (Roll to 24-25)		0	135,500	0	0	150,000
Gurney						10,000
282 Exterior Paint						9,925
282 Asphalt						60,000
283 Exterior/Interior Bay Paint						14,575
Snow Blower						4,000
Total Capital Expenditures	720,572	131,776	325,000	0	10,000	428,000

TOTAL OPERATING FUND REVENUE	17,220,809	18,729,325	19,380,380	12,114,669	19,885,126	20,227,875
TOTAL OPERATING FUND EXPENSES	18,787,811	19,007,490	19,090,326	12,607,591	19,190,247	20,044,883
EXCESS REVENUE OVER EXPENSES	(1,567,001)	(278,164)	290,054	(492,921)	694,878	182,992

Big Bear Fire Authority Full-Time Equivalent by Classification

		2023-2024	2025-2025	
JOB CLASSIFICATIONS	FTE ACTUAL	FTE BUDGET	CHANGE	
OPERATIONS				
BATTALION CHIEF	3	3	0	
FIRE CAPTAIN	9	9	0	
FIRE ENGINEER	9	9	0	
FIRE FIGHTER	12	12	0	
FLIGHT NURSE	1	1	0	
FLIGHT PARAMEDIC	4	4	0	
AMBULANCE OPERATOR	15	15	0	
FIRE MECHANIC	1	1	0	
FIRE PREVENTION				
FIRE INSPECTOR	1	1	0	
FIRE PREVENTION ADMINISTRATIVE ASSISTANT	1	1	0	
ADMINISTRATIVE SUPPORT STAFF				
BOARD SECRETARY	1	1	0	
FACILITIES & SYSTEMS MANAGER	1	1	0	
HUMAN RESOURCES COORDINATOR	1	1	0	
ACCOUNTING TECHNICIAN	1	1	0	
EXECUTIVE STAFF				
FIRE CHIEF	1	1	0	
ASSISTANT FIRE CHIEF/FIRE MARSHALL	1	1	0	
DIRECTOR OF BUSINESS SERVICES	1	1	0	
TOTAL FTE	63	63	0	
PAID CALL		Positions	Positions	Positions
PAID CALL DIVISION CHIEF	3	3	0	
PAID CALL BATTALION CHIEF	3	3	0	
PAID CALL CAPTAIN	3	3	0	
PAID CALL EQUIPMENT OPERATOR	2	2	0	
Total Paid Call Positions	11	11	0	

BIG BEAR FIRE AUTHORITY

Vehicle Replacement Schedule

Planned Discharge	Purchased Not Inservice	2024/25 Budget			Deferred	
		Unit Designator	Year Placed In Service	Estimated Life in years	Replacement Fiscal Year Ending	Current Replacement Cost
Vehicles						
Administration						
2020 Cheverolet Tahoe	1st Yr Deferred	C-2800	2020	5	2025	115,500
2021 Ram 2500		AC-2801	2021	7	2028	126,000
Administration Reserve						
2006 Ford Explorer		N/A	2005		Rotation	
2006 Ford Explorer		N/A	2005		Rotation	
2008 Cheverolet Tahoe		U-281A	2008		Rotation	
Operations-Shift Commander						
2022 Dodge 2500		BC-2806	2022	7	2029	207,375
2020 Ram 2500		BC-2805	2020	7	2027	203,735
2010 Ford F350	2nd Yr Deferred	BC-2807	2010	7	2024	207,375
Operations-Shift Commander Reserve						
2010 Dodge 2500		BC-2806	2010		Rotation	
Operations-Flight Crew						
2010 Ford Expedition XL		H-285	2010	7	Rotation	
Operations Support						
2004 Ford F550 Utility/Lighting	1st Yr Deferral	S-282	2004	20	2024	346,500
2008 Dodge Pickup (Facilities)		U-282	2019	20	2028	105,000
2021 Dodge 5500 (Mechanic)		RS-281	2021	10	2031	210,000
Reserve-Operations Support						
2001 Dodge Pickup		U-281			Undetermined	
2008 Dodge Pickup		U-0306			Undetermined	
2010 Ford F250		U-281B			Undetermined	
2002 Ford Van		N/A			Undetermined	
2005 Ford Expedition		U-2808			Undetermined	
Ambulances						
Ambulances Front-Line						
2022 Dodge 3500		MA-281	2022	6	2029	204,750
2021 Dodge 3500		MA-282A	2020	6	2027	204,750
2019 Dodge 3500		MA-282	2019	6	2026	204,750
2016 Dodge 3500		MA-283	2016	11	2028	204,750
Reserve Ambulances						
2018 Dodge 3500		MA-282B	2018	6	2025	204,750
2017 Dodge 3500		MA-282R	2017	5	2024	333,900
Planned Discharge						
2009 Dodge Sprinter		MA-281A	2009		2024	Not Replaced
Apparatus						
Ladder Truck-Front Line						
2023 Pierce Tower		T-281	2023	20	2043	1,785,000

BIG BEAR FIRE AUTHORITY
Vehicle Replacement Schedule

Planned Discharge	Purchased Not Inservice	2024/25 Budget			Defered	
		Unit Designator	Year Placed In Service	Estimated Life in years	Replacement Fiscal Year Ending	Current Replacement Cost
Ladder Truck-Reserve						
2001 E-One Ladder Truck		T-281	2001		Undetermined	Rotation
Structure Engine-Front Line						
2021 Pierce Arrow		ME-283	2021	9	2030	1,155,000
2023 Pierce Arrow		ME-282	2023	15	2038	1,029,000
Structure Engine-Reserve						
2004 KME Engine		ME-283	2004	20	Undetermined	
2011 KME Engine		ME-282	2011	20	Undetermined	
Brush Engine						
2021 BME International HV		BE-281	2021	20	2041	708,750
2003 Pierce International 7400 Engine		BE-282	2003	20	2031	708,750
Water Tender						
2005 Pierce International Water Tender		WT-281	2004	25	2029	603,750
2007 KME 7600 Water Tender		WT-282	2007	30	2037	603,750
1988 Oshkosh Water Tender		WT-284	2016		Undetermined	
Heavy Rescue						
2006 Pierce International		R-282	2006		Undetermined	
Planned Discharge						
2004 KME Engine		ME-281	2004		2024	
Service Support Equipment						
Snow Equipment						
1976 Snow Cat		SC-291		50	2026	
2000 Polaris Sport Tour Snow Mobile		SnoMo-282	2010	25	Undetermined	
2000 Polaris Sport Tour Snow Mobile		SnoMo-283	2010	25	Undetermined	
All Terrain Vehicles						
2015 Polaris Ranger 6X			2015	15	2030	36,750
2016 Apache Trailer						
Chipping Equipment						
2001 GMC Dump Truck			2006		N/A	
2005 Bandit 250 Chipper		BC-281	2005		N/A	
2010 Bandit 1490Xp Chipper					N/A	
Miscellaneous Support						
Antique						
1936 Reo Engine			1936		N/A	Antique
1950 FWD Engine		E-283A	1950		N/A	Antique