



# Big Bear Fire Authority

## BIG BEAR FIRE AUTHORITY NOTICE & AGENDA OF FINANCE COMMITTEE MEETING

March 12, 2026

2:00 P.M.

To: Chair JoKay Rowe  
Director Rick Herrick  
Director Charles Hicks  
Director Bob Rowe  
Director Larry Walsh

Fire Chief Luke Wagner  
Director of Business Services Kristin Mandolini  
Interim Board Secretary Sherry Wentz  
Authority Counsel Joseph Sanchez  
Assistant Authority Counsel Nicolaus Norvell  
Local Media

CC: Vice Chair Kendi Segovia  
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 Thursday, March 12, 2026, at 2:00 p.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:

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### OPEN SESSION

### CALL TO ORDER

### MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

### ROLL CALL

### PUBLIC COMMENT

### DISCUSSION ITEM

### **1. Fiscal Year 2025-2026 4<sup>th</sup> Quarter Budget Discussion**

### 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 9th day of March, 2026.

  
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Sherry Wentz  
Interim 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 Interim Board Secretary Sherry Wentz at 909-866-7566. Notification prior to the meeting will enable the Fire Authority to make reasonable arrangements to ensure accessibility to this meeting.*

Agenda Item No. 1  
Fiscal Year 2025/2026 4<sup>th</sup> Quarter  
Discussion

No staff report for this agenda item.

Attached is FY2025/26 Budget as  
Reference Item for Discussion

# BIG BEAR FIRE AUTHORITY

## 2025-2026 Budget

|                                     | Operations        | Ambulance        | Air Ops          | Prevention     | Mutual Aid       | Debt Service     | Grants        | Capital  | Total             |
|-------------------------------------|-------------------|------------------|------------------|----------------|------------------|------------------|---------------|----------|-------------------|
| <b>Revenue</b>                      |                   |                  |                  |                |                  |                  |               |          |                   |
| Property Tax Revenues               | 14,761,416        | 0                | 0                | 0              | 0                | 0                | 0             | 0        | 14,761,417        |
| Service Charges                     | 99,311            | 3,612,979        | 340,000          | 0              | 0                | 0                | 0             | 0        | 4,052,291         |
| Mutual Aid Reimbursement            | 0                 | 0                | 0                | 0              | 1,106,785        | 0                | 0             | 0        | 1,106,785         |
| Personnel Reimbursement             | 0                 | 0                | 690,000          | 0              | 0                | 0                | 0             | 0        | 690,000           |
| Citations/Cost Recovery Fees        | 0                 | 0                | 0                | 412,126        | 0                | 0                | 0             | 0        | 412,126           |
| Use of Money and Property           | 77,003            | 0                | 9,600            | 0              | 0                | 0                | 0             | 0        | 86,603            |
| Other Revenue                       | 0                 | 10,577           | 0                | 0              | 0                | 0                | 0             | 0        | 10,577            |
| Grant Revenue                       | 0                 | 0                | 0                | 0              | 0                | 0                | 27,448        | 0        | 27,448            |
| <b>Total Revenue</b>                | <b>14,937,731</b> | <b>3,623,556</b> | <b>1,039,600</b> | <b>412,126</b> | <b>1,106,785</b> | <b>0</b>         | <b>27,448</b> | <b>0</b> | <b>21,147,247</b> |
| <b>Expenses</b>                     |                   |                  |                  |                |                  |                  |               |          |                   |
| Salaries and Benefits               | 9,538,890         | 2,867,373        | 660,962          | 365,570        | 827,295          | 0                | 0             | 0        | 14,260,091        |
| Retiree Benefits                    | 1,252,032         | 11,948           | 0                | 0              | 0                | 0                | 0             | 0        | 1,263,980         |
| Professional Services               | 491,686           | 736,626          | 0                | 21,752         | 0                | 0                | 0             | 0        | 1,250,063         |
| Insurance                           | 807,507           | 265,393          | 0                | 0              | 0                | 0                | 0             | 0        | 1,072,900         |
| Maintenance and Equipment           | 493,173           | 58,419           | 5,000            | 0              | 0                | 0                | 0             | 0        | 556,592           |
| Supplies                            | 153,590           | 165,369          | 0                | 7,000          | 6,327            | 0                | 0             | 0        | 332,286           |
| Utilities                           | 230,400           | 0                | 10,300           | 0              | 0                | 0                | 0             | 0        | 240,700           |
| Other Expenditures                  | 272,590           | 11,300           | 0                | 25,000         | 52,272           | 0                | 0             | 0        | 361,162           |
| Debt Service - Apparatus            | 0                 | 0                | 0                | 0              | 0                | 432,748          | 0             | 0        | 432,748           |
| Debt Service - Pension              | 0                 | 0                | 0                | 0              | 0                | 104,984          | 0             | 0        | 104,984           |
| Grant Related Expenditures          | 0                 | 0                | 0                | 0              | 0                | 0                | 27,448        | 0        | 27,448            |
| Transfer to Capital Fund            | 0                 | 0                | 0                | 0              | 0                | 0                | 0             | 0        | 0                 |
| <b>Total Expenses</b>               | <b>13,239,868</b> | <b>4,116,428</b> | <b>676,262</b>   | <b>419,322</b> | <b>885,894</b>   | <b>537,732</b>   | <b>27,448</b> | <b>0</b> | <b>19,902,955</b> |
| <b>Excess Revenue Over Expenses</b> | <b>1,697,863</b>  | <b>(492,872)</b> | <b>363,338</b>   | <b>(7,196)</b> | <b>220,891</b>   | <b>(537,732)</b> | <b>0</b>      | <b>0</b> | <b>1,244,292</b>  |

**REVENUE CATEGORY DETAILS  
2025-2026**

|   |  | Operations        | Ambulance        | Air Ops        | Prevention     | Mutual Aid       | Grants           | Total             |
|---|--|-------------------|------------------|----------------|----------------|------------------|------------------|-------------------|
| <b>Property Taxes</b>   | CSD Fire Parcel Tax                                  | 2,467,051         |                  |                |                |                  |                  | 2,467,051         |
|   | CSD Fire Ad Valorum Property Tax (Less Lighting)     | 3,782,339         |                  |                |                |                  |                  | 3,782,339         |
|   | <i>Total CSD Property Taxes*</i>                     |                   |                  |                |                |                  |                  | <b>6,249,390</b>  |
|   | FPD Ad Valorum Taxes                                 | 6,727,494         |                  |                |                |                  |                  | 6,727,494         |
|   | FPD Suppl Roll Prtx Current Year                     | 107,230           |                  |                |                |                  |                  | 107,230           |
|   | FPD Unitary Tax                                      | 203,191           |                  |                |                |                  |                  | 203,191           |
|   | FPD Prior Year Taxes                                 | 105,840           |                  |                |                |                  |                  | 105,840           |
|   | FPD Suppl Roll Prtx Prior Year                       | 101,254           |                  |                |                |                  |                  | 101,254           |
|   | FPD RDA Residual Balance RR09                        | 622,982           |                  |                |                |                  |                  | 622,982           |
|   | FPD RDA Residual Balance RR10                        | 118,663           |                  |                |                |                  |                  | 118,663           |
|   | FPD RDA Sharing Agreement RR09                       | 441,312           |                  |                |                |                  |                  | 441,312           |
| FPD RDA Sharing Agreement RR10                                      | 84,061   |                   |                  |                |                |                  | 84,061           |                   |
| <i>Total FPD Property Taxes*</i>                                    |  |                   |                  |                |                |                  | <b>8,512,027</b> |                   |
|   | <b>Total</b>   | <b>14,761,416</b> | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>14,761,416</b> |
| <i>*FPD Property Tax Contribution Exceeds CSD's by \$2,262,637.</i> |  |                   |                  |                |                |                  |                  |                   |
| <b>Current Service Charges</b>                                      | Workers Comp Reimb                                   | 97,958            |                  |                |                |                  |                  | 97,958            |
|   | Public Training                                      | 1,353             |                  |                |                |                  |                  | 1,353             |
|   | Ambulance Charges for Service                        |                   | 7,612,761        |                |                |                  |                  | 7,612,761         |
|   | Ambulance Contractual Allowance                      |                   | (3,777,735)      |                |                |                  |                  | (3,777,735)       |
|   | Ambulance Bad Debt Write-Off                         |                   | (222,047)        |                |                |                  |                  | (222,047)         |
|   | Air Amb - Patient Transport Fees                     |                   |                  |                | 340,000        |                  |                  | 340,000           |
|   | <b>Total</b>   | <b>99,311</b>     | <b>3,612,979</b> | <b>340,000</b> | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>4,052,291</b>  |
| <b>Mutual Aid</b>   | Mutual Aid Response Reimbursement                    |                   |                  |                |                | 1,106,785        |                  | 1,106,785         |
|   | <b>Total</b>   | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>1,106,785</b> | <b>-</b>         | <b>1,106,785</b>  |
| <b>Personnel Reimbursement</b>                                      | Air Amb - Clinical Crew - Paramedic Reimbursement    |                   |                  | 552,000        |                |                  |                  | 552,000           |
|   | Air Amb - Clinical Crew - Flight Nurse Reimbursement |                   |                  | 138,000        |                |                  |                  | 138,000           |
|   | <b>Total</b>   | <b>-</b>          | <b>-</b>         | <b>690,000</b> | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>690,000</b>    |
| <b>Citations/Cost Recovery</b>                                      | Fire Hazard Abatement Citations                      |                   |                  |                | 237,493        |                  |                  | 237,493           |
|   | Wildfire Mitigation Disclosure AB 38                 |                   |                  |                | 134,154        |                  |                  | 134,154           |
|   | Inspections Reports and Misc                         |                   |                  |                | 6,886          |                  |                  | 6,886             |
|   | Licenses and Permits                                 |                   |                  |                | 2,025          |                  |                  | 2,025             |
|   | Plan Review  |                   |                  |                | 31,568         |                  |                  | 31,568            |
|   | <b>Total</b>   | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>412,126</b> | <b>-</b>         | <b>-</b>         | <b>-</b>          |

|                                  |                            | Operations    | Ambulance | Air Ops      | Prevention | Mutual Aid | Grants   | Total         |
|----------------------------------|----------------------------|---------------|-----------|--------------|------------|------------|----------|---------------|
| <b>Use of Money and Property</b> | Gain on Investment         | 5,000         |           |              |            |            |          | 5,000         |
|                                  | Rent Income - Bear Mtn     | 3,900         |           |              |            |            |          | 3,900         |
|                                  | Rent Income - Baldwin Lake | 40,908        |           |              |            |            |          | 40,908        |
|                                  | Rent/Options - Cell Tower  | 27,195        |           |              |            |            |          | 27,195        |
|                                  | Amb Air - Facility Lease   |               |           | 9,600        |            |            |          | 9,600         |
|                                  | <b>Total</b>               | <b>77,003</b> | <b>-</b>  | <b>9,600</b> | <b>-</b>   | <b>-</b>   | <b>-</b> | <b>86,603</b> |

|                      |                                | Operations | Ambulance     | Air Ops  | Prevention | Mutual Aid | Grants   | Total         |
|----------------------|--------------------------------|------------|---------------|----------|------------|------------|----------|---------------|
| <b>Other Revenue</b> | Ambulance Membership Program   |            | 19,100        |          |            |            |          | 19,100        |
|                      | Ambulance Membership Write-Off |            | (8,523)       |          |            |            |          | (8,523)       |
|                      | <b>Total</b>                   | <b>-</b>   | <b>10,577</b> | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>-</b> | <b>10,577</b> |

|                      |               | Operations | Ambulance | Air Ops  | Prevention | Mutual Aid | Grants        | Total         |
|----------------------|---------------|------------|-----------|----------|------------|------------|---------------|---------------|
| <b>Grant Revenue</b> | Grant Revenue |            |           |          |            |            | 27,448        | 27,448        |
|                      | <b>Total</b>  | <b>-</b>   | <b>-</b>  | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>27,448</b> | <b>27,448</b> |

**EXPENSE CATEGORY DETAILS  
2025-2026**

|                              |                             | Operations       | Ambulance        | Air Ops        | Prevention     | Mutual Aid     | Grants   | Total             |
|------------------------------|-----------------------------|------------------|------------------|----------------|----------------|----------------|----------|-------------------|
| <b>Salaries and Benefits</b> | Salaries                    | 4,440,488        | 1,359,814        | 332,721        | 237,430        | 235,077        |          | 6,605,531         |
|                              | Overtime                    | 1,513,286        | 588,848          | 84,144         | 2,657          | 580,394        |          | 2,769,329         |
|                              | Paramedic Pay               | 314,377          | 16,019           |                |                |                |          | 330,396           |
|                              | Uniform Allowance           | 36,000           |                  |                |                |                |          | 36,000            |
|                              | Medical Insurance           | 882,999          | 265,805          | 118,868        | 37,734         |                |          | 1,305,407         |
|                              | Dental Insurance            | 48,752           | 9,253            | 5,991          | 1,653          |                |          | 65,649            |
|                              | Vision Insurance            | 5,934            | 1,948            | 773            | 319            |                |          | 8,974             |
|                              | Life Insurance              | 5,386            | 2,999            | 1,728          | 351            |                |          | 10,464            |
|                              | Disability Insurance        | 21,836           | 17,574           | 2,472          | 1,489          |                |          | 43,372            |
|                              | HRA                         | 176,573          | 17,177           | 20,000         | 11,250         |                |          | 225,000           |
|                              | SBCERA Expense - Retirement | 1,985,530        | 533,258          | 88,936         | 68,977         |                |          | 2,676,701         |
|                              | Medicare ER                 | 86,730           | 23,690           | 4,824          | 3,457          | 11,824         |          | 130,526           |
|                              | SUI Insurance               | 6,574            | 2,136            | 504            | 252            |                |          | 9,466             |
|                              | Direct Benefits Cafeteria   | 14,426           | 28,852           |                |                |                |          | 43,278            |
|                              | <b>Total</b>                | <b>9,538,890</b> | <b>2,867,373</b> | <b>660,962</b> | <b>365,570</b> | <b>827,295</b> | <b>-</b> | <b>14,260,091</b> |

|                         |                           | Operations       | Ambulance     | Air Ops  | Prevention | Mutual Aid | Grants   | Total            |
|-------------------------|---------------------------|------------------|---------------|----------|------------|------------|----------|------------------|
| <b>Retiree Benefits</b> | Retiree Medical Insurance | 372,700          | 11,948        |          |            |            |          | 384,648          |
|                         | PERS Unfunded Liability   | 879,332          |               |          |            |            |          | 879,332          |
|                         | <b>Total</b>              | <b>1,252,032</b> | <b>11,948</b> | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>-</b> | <b>1,263,980</b> |

|                              |   | Operations     | Ambulance      | Air Ops | Prevention    | Mutual Aid | Grants  | Total            |
|------------------------------|---|----------------|----------------|---------|---------------|------------|---------|------------------|
| <b>Professional Services</b> | <b>Contractual Services</b>                                   |                |                |         |               |            |         |                  |
|                              | EMS Medical Maintenance (Pro Care and CA Medical Maintenance) |                | 90,000         |         |               |            |         | 90,000           |
|                              | Nancy K Bohl Inc. Employee Counseling /Testing                | 9,000          |                |         |               |            |         | 9,000            |
|                              | Cypheron Healthcare Solutions                                 |                | 163,000        |         |               |            |         | 163,000          |
|                              | Forced Abatements/Citation Processing                         |                |                |         | 21,752        |            |         | 21,752           |
|                              | Confire   | 86,042         | 258,126        |         |               |            |         | 344,168          |
|                              | Emergency Repairs   | 40,000         |                |         |               |            |         | 40,000           |
|                              | <b>Professional Services</b>                                  |                |                |         |               |            |         |                  |
|                              | Legal   | 120,000        |                |         |               |            |         | 120,000          |
|                              | Audit   | 27,690         |                |         |               |            |         | 27,690           |
|                              | Medical Director Contract                                     |                | 5,000          |         |               |            |         | 5,000            |
|                              | DTA's services for CFD  | 20,000         |                |         |               |            |         | 20,000           |
|                              | TRAN Cost of Issuance   | 50,000         |                |         |               |            |         | 50,000           |
|                              | ICEMA contract (administrative fees)                          | 12,000         | 12,000         |         |               |            |         | 24,000           |
|                              | LAFCo Apportionment/CalPERS GASB68 (CSD)                      | 3,600          |                |         |               |            |         | 3,600            |
|                              | ICEMA Medical Control (inspections/permit)                    | 2,500          | 4,500          |         |               |            |         | 7,000            |
|                              | Property Tax Budget Forecasting                               | 10,000         |                |         |               |            |         | 10,000           |
|                              | <b>Other</b>  |                |                |         |               |            |         |                  |
|                              | General Support Services - CSD                                | 31,200         |                |         |               |            |         | 31,200           |
|                              | Property Tax Collection Charges                               | 68,654         |                |         |               |            |         | 68,654           |
| PP-GEMT IGT                  |   | 204,000        |                |         |               |            | 204,000 |                  |
| Recruitment                  | 11,000  |                |                |         |               |            | 11,000  |                  |
|                              | <b>Total</b>  | <b>491,686</b> | <b>736,626</b> |         | <b>21,752</b> |            |         | <b>1,250,063</b> |

|                  |                                | Operations   | Ambulance      | Air Ops        | Prevention | Mutual Aid | Grants | Total   |
|------------------|--------------------------------|--------------|----------------|----------------|------------|------------|--------|---------|
| <b>Insurance</b> | Workers Compensation Insurance | 555,236      | 185,079        |                |            |            |        | 740,314 |
|                  | Workers Comp Tail Claims       | 5,000        |                |                |            |            |        | 5,000   |
|                  | Property Insurance             | 44,494       | 14,831         |                |            |            |        | 59,325  |
|                  | Liability Insurance            | 196,451      | 65,484         |                |            |            |        | 261,934 |
|                  | Crime & Other Insurance        | 6,327        |                |                |            |            |        | 6,327   |
|                  |                                | <b>Total</b> | <b>807,507</b> | <b>265,393</b> |            | <b>-</b>   |        |         |

|                                    |                               | Operations   | Ambulance      | Air Ops       | Prevention   | Mutual Aid | Grants | Total   |
|------------------------------------|-------------------------------|--------------|----------------|---------------|--------------|------------|--------|---------|
| <b>Maintenance &amp; Equipment</b> | 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       | 10,085         |               |              |            |        | 88,958  |
|                                    |                               | <b>Total</b> | <b>493,173</b> | <b>58,419</b> | <b>5,000</b> | <b>-</b>   |        |         |

|                 |                                 | Operations   | Ambulance      | Air Ops        | Prevention | Mutual Aid   | Grants       | Total   |
|-----------------|---------------------------------|--------------|----------------|----------------|------------|--------------|--------------|---------|
| <b>Supplies</b> | Clothing and Personal Equipment | 34,100       |                |                |            |              |              | 34,100  |
|                 | Fuel                            | 74,600       | 53,569         |                | 2,000      | 6,327        |              | 136,496 |
|                 | General Household               | 25,800       |                |                |            |              |              | 25,800  |
|                 | Medical Supplies                |              | 111,500        |                |            |              |              | 111,500 |
|                 | Office Supplies                 | 10,000       |                |                |            |              |              | 10,000  |
|                 | Postage                         | 5,900        | 300            |                | 5,000      |              |              | 11,200  |
|                 | Printing                        | 3,190        |                |                |            |              |              | 3,190   |
|                 |                                 | <b>Total</b> | <b>153,590</b> | <b>165,369</b> |            | <b>7,000</b> | <b>6,327</b> |         |

|                  |                      | Operations     | Ambulance | Air Ops       | Prevention | Mutual Aid | Grants | Total          |
|------------------|----------------------|----------------|-----------|---------------|------------|------------|--------|----------------|
| <b>Utilities</b> | Data Telephone Lines | 72,200         |           |               |            |            |        | 72,200         |
|                  | Utilities - Electric | 74,800         |           | 7,300         |            |            |        | 82,100         |
|                  | Utilities - Gas      | 64,100         |           | 1,400         |            |            |        | 65,500         |
|                  | Utilities - Water    | 19,300         |           | 1,600         |            |            |        | 20,900         |
|                  | <b>Total</b>         | <b>230,400</b> | <b>-</b>  | <b>10,300</b> | <b>-</b>   |            |        | <b>240,700</b> |

|                           |                                | Operations     | Ambulance     | Air Ops | Prevention    | Mutual Aid    | Grants | Total          |
|---------------------------|--------------------------------|----------------|---------------|---------|---------------|---------------|--------|----------------|
| <b>Other Expenditures</b> | Advertising                    | 8,000          |               |         | 25,000        |               |        | 33,000         |
|                           | Community Promotion            | 5,000          |               |         |               |               |        | 5,000          |
|                           | Education & Training           | 69,000         |               |         |               |               |        | 69,000         |
|                           | Employee Appreciation          | 3,000          |               |         |               |               |        | 3,000          |
|                           | Interest Expense               | 50,000         |               |         |               |               |        | 50,000         |
|                           | Other Expenditures             | 2,500          | 3,700         |         |               |               |        | 6,200          |
|                           | Memberships and Dues           | 8,000          |               |         |               |               |        | 8,000          |
|                           | Rents and Leases               | 48,300         |               |         |               |               |        | 48,300         |
|                           | Travel                         | 31,800         |               |         |               | 52,272        |        | 84,072         |
|                           | Board & Admin Meetings         | 9,400          |               |         |               |               |        | 9,400          |
|                           | Board Stipends and Expenses    | 26,800         |               |         |               |               |        | 26,800         |
|                           | Bank Fees                      | 10,790         |               | 7,600   |               |               |        | 18,390         |
|                           | Reimburse CSD- Street Lighting | 0              |               |         |               |               |        | -              |
|                           | <b>Total</b>                   | <b>272,590</b> | <b>11,300</b> |         | <b>25,000</b> | <b>52,272</b> |        | <b>361,162</b> |

|                                 |  | Operations     | Ambulance | Air Ops  | Prevention | Mutual Aid | Grants | Total          |
|---------------------------------|--|----------------|-----------|----------|------------|------------|--------|----------------|
| <b>Debt Servicing Apparatus</b> | Type 1 Engine Loan Principal (PNC)                     | 118,111        |           |          |            |            |        | 118,111        |
|                                 | Type 1 Engine Loan Interest (PNC)                      | 1,526          |           |          |            |            |        | 1,526          |
|                                 | Brush Engine/Ladder Truck -Loan Principal (B of A)     | 155,634        |           |          |            |            |        | 155,634        |
|                                 | Brush Engine/Ladder Truck -Loan Interest (B of A)      | 20,398         |           |          |            |            |        | 20,398         |
|                                 | Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A) | 119,803        |           |          |            |            |        | 119,803        |
|                                 | Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)   | 17,276         |           |          |            |            |        | 17,276         |
|                                 | <b>Total</b>   | <b>432,748</b> | <b>-</b>  | <b>-</b> | <b>-</b>   |            |        | <b>432,748</b> |

|                               |  | Operations     | Ambulance | Air Ops  | Prevention | Mutual Aid | Grants   | Total          |
|-------------------------------|--|----------------|-----------|----------|------------|------------|----------|----------------|
| <b>Debt Servicing Pension</b> | SBCERA County Pool Payment - Principal | 41,687         |           |          |            |            |          | 41,687         |
|                               | SBCERA County Pool Payment - Interest  | 63,297         |           |          |            |            |          | 63,297         |
|                               | <b>Total</b>                           | <b>104,984</b> | <b>-</b>  | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>-</b> | <b>104,984</b> |

|                    |                      | Operations | Ambulance | Air Ops  | Prevention | Mutual Aid | Grants        | Total         |
|--------------------|----------------------|------------|-----------|----------|------------|------------|---------------|---------------|
| <b>Other Funds</b> | Grant Expenditures   |            |           |          |            |            | 27,448        | 27,448        |
|                    | Capital Expenditures |            |           |          |            |            |               | 0             |
|                    | N/A                  |            |           |          |            |            |               | 0             |
|                    | <b>Total</b>         | <b>-</b>   | <b>-</b>  | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>27,448</b> | <b>27,448</b> |

## Big Bear Fire Authority Full-Time Equivalent by Classification

|  |             | 2024-2025        | 2025-2026        |                  |
|--|-------------|------------------|------------------|------------------|
| JOB CLASSIFICATIONS                      | FTE BUDGET  | FTE BUDGET       | CHANGE           |                  |
| <b>OPERATIONS</b>                        |             |                  |                  |                  |
| 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                |                  |
| <b>FIRE PREVENTION</b>                   |             |                  |                  |                  |
| FIRE INSPECTOR                           | 1           | 1                | 0                |                  |
| FIRE PREVENTION ADMINISTRATIVE ASSISTANT | 1           | 1                | 0                |                  |
| <b>ADMINISTRATIVE SUPPORT STAFF</b>      |             |                  |                  |                  |
| BOARD SECRETARY                          | 0.5         | 0.5              | 0                |                  |
| FACILITIES & SYSTEMS MANAGER             | 1           | 1                | 0                |                  |
| HUMAN RESOURCES COORDINATOR              | 1           | 1                | 0                |                  |
| ACCOUNTING TECHNICIAN                    | 1           | 1                | 0                |                  |
| <b>EXECUTIVE STAFF</b>                   |             |                  |                  |                  |
| FIRE CHIEF                               | 1           | 1                | 0                |                  |
| ASSISTANT FIRE CHIEF/FIRE MARSHALL       | 1           | 0                | -1               |                  |
| DIRECTOR OF BUSINESS SERVICES            | 1           | 1                | 0                |                  |
| <b>TOTAL FTE</b>                         | <b>62.5</b> | <b>61.5</b>      | <b>-1</b>        |                  |
| <b>PAID CALL</b>                         |             | <b>Positions</b> | <b>Positions</b> | <b>Positions</b> |
| 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                |                  |
| <b>Total Paid Call Positions</b>         | <b>11</b>   | <b>11</b>        | <b>0</b>         |                  |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

|  | Actual | Actual | Budget | YTD | Projected | Variance | Budget |
|--|--------|--------|--------|-----|-----------|----------|--------|
|--|--------|--------|--------|-----|-----------|----------|--------|

### OPERATIONS

#### Operations Revenue

##### Property Taxes

|  |                   |                   |                   |                  |                   |           |                   |
|--|-------------------|-------------------|-------------------|------------------|-------------------|-----------|-------------------|
| CSD Fire Parcel Tax                              | 2,203,394         | 2,255,323         | 2,372,620         | 1,445,309        | 2,372,620         | 0%        | 2,467,051         |
| CSD Fire Ad Valorum Property Tax (Less Lighting) | 3,352,048         | 3,672,594         | 3,604,003         | 2,230,747        | 3,604,003         | 0%        | 3,782,339         |
| <i>Total CSD Property Taxes*</i>                 |                   |                   |                   |                  |                   |           | <b>6,249,390</b>  |
| FPD Ad Valorum Taxes                             | 5,572,251         | 5,706,781         | 6,390,364         | 3,649,071        | 6,390,364         | 0%        | 6,727,494         |
| FPD Suppl Roll Prtx Current Year                 | 119,627           | 86,584            | 97,201            | 18,184           | 97,201            | 0%        | 107,230           |
| FPD Unitary Tax                                  | 176,365           | 203,332           | 161,032           | 122,913          | 161,032           | 0%        | 203,191           |
| FPD Prior Year Taxes                             | 74,941            | 414,863           | 90,406            | 8,650            | 90,406            | 0%        | 105,840           |
| FPD Suppl Roll Prtx Prior Year                   | 132,899           | 200,250           | 90,869            | 57,425           | 90,869            | 0%        | 101,254           |
| FPD RDA Residual Balance RR09                    | 495,691           | 541,601           | 757,933           | 384,649          | 657,063           | -13%      | 622,982           |
| FPD RDA Residual Balance RR10                    | 94,972            | 103,706           | 57,479            | 87,503           | 125,155           | 118%      | 118,663           |
| FPD RDA Sharing Agreement RR09                   | 181,429           | 249,557           | 196,285           | 115,807          | 451,377           | 130%      | 441,312           |
| FPD RDA Sharing Agreement RR10                   | 42,989            | 54,545            | 27,463            | 35,241           | 85,977            | 213%      | 84,059            |
| <i>Total FPD Property Taxes*</i>                 |                   |                   |                   |                  |                   |           | <b>8,512,027</b>  |
| <b>Total Property Tax Revenue</b>                | <b>12,446,605</b> | <b>13,489,134</b> | <b>13,845,658</b> | <b>8,155,499</b> | <b>14,126,067</b> | <b>2%</b> | <b>14,761,416</b> |

\*FPD Property Tax Contribution Exceeds CSD's by \$2,262,637.

##### Current Services Charges

|                                      |               |                |                |              |               |             |               |
|--------------------------------------|---------------|----------------|----------------|--------------|---------------|-------------|---------------|
| Workers Comp Reimb                   | 36,911        | 186,807        | 128,677        | 9,438        | 39,438        | -69%        | 97,958        |
| Inspections Reports and Misc         | 11,201        | 739            | 0              | 0            | 0             | 0%          | 0             |
| Licenses and Permits                 | 4,632         | 0              | 0              | 0            | 0             | 0%          | 0             |
| Public Training                      | 1,820         | 1,950          | 1,432          | 0            | 0             | -100%       | 1,353         |
| Plan Review                          | 25,894        | 0              | 0              | 0            | 0             | 0%          | 0             |
| <b>Total Current Service Charges</b> | <b>80,458</b> | <b>189,496</b> | <b>130,110</b> | <b>9,438</b> | <b>39,438</b> | <b>-70%</b> | <b>99,311</b> |

##### Use of Money and Property

|                            |         |        |        |        |        |    |        |
|----------------------------|---------|--------|--------|--------|--------|----|--------|
| Gain on Sale of Assets     | 102,050 | 0      | 0      | 15,239 | 15,239 | 0% | 0      |
| Gain on Investment         | 772     | 9,870  | 5,000  | 526    | 5,000  | 0% | 5,000  |
| Rent Income - Bear Mtn     | 15,000  | 0      | 3,750  | 0      | 3,900  | 4% | 3,900  |
| Rent Income - Baldwin Lake | 38,196  | 38,196 | 39,051 | 23,863 | 39,051 | 0% | 40,908 |
| Rent/Options - Cell Tower  | 25,407  | 28,833 | 25,528 | 15,712 | 25,528 | 0% | 27,195 |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|  | 2022-2023 | 2023-2024 | 2024-2025 | February | 2024-2025 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|-----------|----------|-----------|-----------|-----------|
|  | Actual    | Actual    | Budget    | YTD      | Projected | Variance  | Budget    |
| <b>Total Use of Money and Property</b> | 181,425   | 76,899    | 73,329    | 55,340   | 88,718    | 21%       | 77,003    |

|                                 |            |            |            |           |            |    |            |
|---------------------------------|------------|------------|------------|-----------|------------|----|------------|
| <b>Total Operations Revenue</b> | 12,708,488 | 13,755,529 | 14,049,096 | 8,220,277 | 14,254,222 | 1% | 14,937,731 |
|---------------------------------|------------|------------|------------|-----------|------------|----|------------|

### Operations Expenditures

| <b>Salaries</b>       |                  |                  |                  |                  |                  |           |                  |
|-----------------------|------------------|------------------|------------------|------------------|------------------|-----------|------------------|
| Salaries              | 4,243,274        | 4,154,036        | 4,222,216        | 3,008,804        | 4,321,050        | 2%        | 4,440,488        |
| <b>Total Salaries</b> | <b>4,243,274</b> | <b>4,154,036</b> | <b>4,222,216</b> | <b>3,008,804</b> | <b>4,321,050</b> | <b>2%</b> | <b>4,440,488</b> |

| <b>Overtime &amp; Other Pay</b>       |                  |                  |                  |                  |                  |            |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|
| Overtime                              | 1,347,455        | 1,731,463        | 1,237,340        | 1,140,824        | 1,547,857        | 25%        | 1,513,286        |
| Paramedic Pay                         | 277,236          | 282,426          | 309,843          | 209,868          | 303,143          | -2%        | 314,377          |
| Uniform Allowance                     | 36,000           | 36,000           | 36,000           | 33,600           | 36,000           | 0%         | 36,000           |
| <b>Total Overtime &amp; Other Pay</b> | <b>1,660,691</b> | <b>2,049,889</b> | <b>1,583,183</b> | <b>1,384,292</b> | <b>1,887,000</b> | <b>19%</b> | <b>1,863,662</b> |

| <b>Benefits</b>                     |                  |                  |                  |                  |                  |           |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------|------------------|
| Medical Insurance                   | 771,704          | 770,249          | 756,296          | 576,208          | 814,312          | 8%        | 882,999          |
| Dental Insurance                    | 62,187           | 42,422           | 49,080           | 38,302           | 51,069           | 4%        | 48,752           |
| Vision Insurance                    | 8,773            | 6,280            | 5,839            | 4,009            | 6,014            | 3%        | 5,934            |
| Life Insurance                      | 5,211            | 4,961            | 5,322            | 3,484            | 5,226            | -2%       | 5,386            |
| Disability Insurance                | 19,412           | 20,108           | 13,216           | 17,675           | 21,513           | 63%       | 21,836           |
| HRA                                 | 176,209          | 191,835          | 175,508          | 93,179           | 175,508          | 0%        | 176,573          |
| Other Retirement Expense            | 26,974           | 18,977           | 31,500           | 13,698           | 13,698           | -57%      | 0                |
| SBCERA Expense - Retirement         | 2,091,300        | 2,193,380        | 2,202,276        | 1,548,157        | 2,322,236        | 5%        | 1,985,530        |
| Medicare ER                         | 87,529           | 84,421           | 82,083           | 63,626           | 90,017           | 10%       | 86,730           |
| SUI Insurance                       | 9,412            | 7,641            | 5,913            | 6,512            | 6,768            | 14%       | 6,574            |
| Direct Benefits Cafeteria           | 80,647           | 50,350           | 61,134           | 9,477            | 17,404           | -72%      | 14,426           |
| <b>Total Benefits Employer Paid</b> | <b>3,339,358</b> | <b>3,390,624</b> | <b>3,388,166</b> | <b>2,374,327</b> | <b>3,523,764</b> | <b>4%</b> | <b>3,234,739</b> |
| <b>Total Salaries and Benefits</b>  | <b>9,243,323</b> | <b>9,594,549</b> | <b>9,193,566</b> | <b>6,767,423</b> | <b>9,731,813</b> | <b>6%</b> | <b>9,538,890</b> |

### Retiree Benefits

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

|                               | Actual         | Actual         | Budget           | YTD            | Projected        | Variance  | Budget           |
|-------------------------------|----------------|----------------|------------------|----------------|------------------|-----------|------------------|
| Retiree Medical Insurance     | 314,450        | 323,642        | 332,600          | 241,217        | 361,826          | 9%        | 372,700          |
| PERS Unfunded Liability       | 684,766        | 459,296        | 809,997          | 539,998        | 809,997          | 0%        | 879,332          |
| <b>Total Retiree Benefits</b> | <b>999,216</b> | <b>782,938</b> | <b>1,142,597</b> | <b>781,215</b> | <b>1,171,823</b> | <b>3%</b> | <b>1,252,032</b> |

### Professional Services

|                                    |                |                |                |                |                |           |                |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|----------------|
| Contractual Services               | 187,769        | 114,290        | 130,945        | 78,184         | 117,276        | -10%      | 135,042        |
| Professional Services              | 74,400         | 64,258         | 125,790        | 39,374         | 119,061        | -5%       | 125,790        |
| Professional Services - Legal      | 62,917         | 159,410        | 85,000         | 94,583         | 121,875        | 43%       | 120,000        |
| Recruitment                        | 11,047         | 7,100          | 11,000         | 3,447          | 8,171          | -26%      | 11,000         |
| General Support Services - CSD     | 31,200         | 31,200         | 31,200         | 0              | 31,200         | 0%        | 31,200         |
| Property Tax Collect Charges       | 63,152         | 66,654         | 48,806         | 9,242          | 65,000         | 33%       | 68,654         |
| <b>Total Professional Services</b> | <b>430,485</b> | <b>442,911</b> | <b>432,741</b> | <b>224,830</b> | <b>462,582</b> | <b>7%</b> | <b>491,686</b> |

### Insurance

|                                |                |                |                |                |                |            |                |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|
| Workers Compensation Insurance | 517,830        | 592,535        | 500,013        | 385,536        | 514,048        | 3%         | 555,236        |
| Workers Comp Tail Claims       | 3,079          | (18,486)       | 5,000          | 0              | 5,000          | 0%         | 5,000          |
| Insurance Property             | 23,031         | 30,559         | 31,406         | 23,097         | 34,646         | 10%        | 44,494         |
| Insurance Liability            | 113,670        | 121,363        | 199,568        | 115,402        | 173,103        | -13%       | 196,451        |
| Insurance Crime & Other        | 4,906          | 5,532          | 6,594          | 6,203          | 6,203          | -6%        | 6,327          |
| <b>Total Insurance</b>         | <b>662,516</b> | <b>731,502</b> | <b>742,581</b> | <b>530,238</b> | <b>733,000</b> | <b>-1%</b> | <b>807,507</b> |

### Maintenance and Equipment

|  |                |                |                |                |                |             |                |
|--|----------------|----------------|----------------|----------------|----------------|-------------|----------------|
| Fleet Maintenance                      | 136,495        | 198,027        | 151,500        | 88,739         | 153,108        | 1%          | 151,500        |
| Equipment Rotation                     | 30,582         | 24,386         | 76,600         | 23,539         | 55,000         | -28%        | 76,600         |
| Machinery and Equipment                | 51,345         | 17,824         | 50,000         | 4,179          | 32,500         | -35%        | 50,000         |
| Maint - Buildings and Grounds          | 110,299        | 82,163         | 80,000         | 31,611         | 60,192         | -25%        | 80,000         |
| Maintenance Equipment                  | 55,035         | 35,132         | 45,000         | 10,561         | 40,842         | -9%         | 45,000         |
| Communications - Radio                 | 15,841         | 21,250         | 11,200         | (158)          | 11,200         | 0%          | 11,200         |
| Software/Other Peripheral              | 103,281        | 67,351         | 78,873         | 32,529         | 73,794         | -6%         | 78,873         |
| <b>Total Maintenance and Equipment</b> | <b>502,878</b> | <b>446,133</b> | <b>493,173</b> | <b>191,000</b> | <b>426,635</b> | <b>-13%</b> | <b>493,173</b> |

### Supplies

|                                 |        |        |        |       |        |      |        |
|---------------------------------|--------|--------|--------|-------|--------|------|--------|
| Clothing and Personal Equipment | 32,834 | 27,088 | 34,100 | 9,045 | 21,068 | -38% | 34,100 |
|---------------------------------|--------|--------|--------|-------|--------|------|--------|

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|                                     | 2022-2023         | 2023-2024         | 2024-2025         | February         | 2024-2025         | 2024-2025   | 2025-2026         |
|-------------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------|-------------------|
|                                     | Actual            | Actual            | Budget            | YTD              | Projected         | Variance    | Budget            |
| <b>Fuel</b>                         | 78,642            | 73,235            | 74,600            | 42,525           | 68,788            | -8%         | 74,600            |
| General Household                   | 16,758            | 14,770            | 17,200            | 16,728           | 25,092            | 46%         | 25,800            |
| Office Supplies                     | 14,765            | 10,963            | 10,000            | 4,586            | 9,879             | -1%         | 10,000            |
| Postage                             | 4,862             | 3,035             | 4,500             | 3,788            | 5,682             | 26%         | 5,900             |
| Printing                            | 2,760             | 3,407             | 4,400             | 1,274            | 2,911             | -34%        | 3,190             |
| <b>Total Supplies</b>               | <b>150,621</b>    | <b>132,499</b>    | <b>144,800</b>    | <b>77,946</b>    | <b>133,419</b>    | <b>-8%</b>  | <b>153,590</b>    |
| <b>Utilities</b>                    |                   |                   |                   |                  |                   |             |                   |
| Data Telephone Lines                | 75,233            | 68,414            | 71,100            | 46,681           | 70,022            | -2%         | 72,200            |
| Utilities - Electric                | 76,427            | 62,878            | 74,700            | 38,414           | 72,621            | -3%         | 74,800            |
| Utilities - Gas                     | 66,977            | 52,891            | 64,100            | 27,477           | 41,895            | -35%        | 64,100            |
| Utilities - Water                   | 21,726            | 20,894            | 19,300            | 12,502           | 18,500            | -4%         | 19,300            |
| <b>Total Utilities</b>              | <b>240,363</b>    | <b>205,077</b>    | <b>229,200</b>    | <b>125,074</b>   | <b>203,038</b>    | <b>-11%</b> | <b>230,400</b>    |
| <b>Other Expenditures</b>           |                   |                   |                   |                  |                   |             |                   |
| Advertising                         | 29,965            | 5,398             | 8,000             | 3,854            | 5,781             | -28%        | 8,000             |
| Community Promotion                 | 4,599             | 3,970             | 5,000             | 3,879            | 5,819             | 16%         | 5,000             |
| Education & Training                | 40,496            | 36,905            | 66,267            | 54,292           | 69,144            | 4%          | 69,000            |
| Employee Appreciation               | 2,207             | 2,309             | 3,000             | 911              | 2,570             | -14%        | 3,000             |
| Interest Expense                    | 21,495            | 41,875            | 50,000            | 39,576           | 41,875            | 100%        | 50,000            |
| Other Expenditures                  | 1,700             | (1,293)           | 2,500             | 297              | 2,500             | 0%          | 2,500             |
| Memberships and Dues                | 3,554             | 7,169             | 6,000             | 5,333            | 8,000             | 33%         | 8,000             |
| Rents and Leases                    | 52,847            | 58,724            | 56,600            | 31,207           | 46,811            | -17%        | 48,300            |
| Travel                              | 22,555            | 14,854            | 31,800            | 6,268            | 19,402            | -39%        | 31,800            |
| Board & Admin Meetings              | 7,132             | 5,774             | 5,300             | 2,191            | 3,287             | -38%        | 9,400             |
| Board Stipends and Expenses         | 11,418            | 23,230            | 17,356            | 12,830           | 19,245            | 11%         | 26,800            |
| Bank Fees                           | 11,887            | 6,060             | 4,934             | 6,851            | 10,277            | 108%        | 10,790            |
| Reimburse CSD- Street Lighting      | 33,985            | 34,322            | 39,000            | 26,325           | 39,488            | 1%          | 0                 |
| <b>Total Other Expenditures</b>     | <b>243,840</b>    | <b>239,296</b>    | <b>295,757</b>    | <b>193,814</b>   | <b>274,196</b>    | <b>-7%</b>  | <b>272,590</b>    |
| <b>Total Operating Expenditures</b> | <b>12,473,242</b> | <b>12,574,905</b> | <b>12,674,414</b> | <b>8,891,540</b> | <b>13,136,506</b> | <b>0</b>    | <b>13,239,868</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|  | 2022-2023 | 2023-2024 | 2024-2025 | February  | 2024-2025 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|  | Actual    | Actual    | Budget    | YTD       | Projected | Variance  | Budget    |
| <b>Excess Revenue over Expenses - Operations</b> | 235,246   | 1,180,624 | 1,374,682 | (671,263) | 1,117,717 |           | 1,697,863 |

### AMBULANCE

| <b>Ambulance Revenue</b>             |                  |                  |                  |                  |                  |            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|
| <b>Current Services Charges</b>      |                  |                  |                  |                  |                  |            |                  |
| Ambulance Charges for Services       | 7,015,322        | 7,226,243        | 7,581,535        | 5,024,925        | 7,537,388        | -1%        | 7,612,761        |
| Contractual Allowance                | (3,865,871)      | (3,252,786)      | (3,254,499)      | (2,560,221)      | (3,740,332)      | 15%        | (3,777,735)      |
| Bad Debt                             | (729,906)        | (711,388)        | (501,298)        | (143,720)        | (215,580)        | -57%       | (222,047)        |
| Write-Offs                           | 0                | 0                | 0                | 0                | 0                | 0%         | 0                |
| Ground Emergency Medical Transport   | 923,347          | 39,603           | 0                | 0                | 0                | 0%         | 0                |
| <b>Total Current Service Charges</b> | <b>3,342,892</b> | <b>3,301,672</b> | <b>3,825,737</b> | <b>2,320,984</b> | <b>3,581,476</b> | <b>-6%</b> | <b>3,612,979</b> |
| <b>Other Revenue</b>                 |                  |                  |                  |                  |                  |            |                  |
| Ambulance Membership Program         | 19,345           | 19,470           | 21,000           | 12,705           | 19,058           | -9%        | 19,100           |
| Ambulance Membership Write-Off       | (11,967)         | (9,553)          | (9,300)          | (2,181)          | (3,272)          | -65%       | (8,523)          |
| <b>Total Other Revenue</b>           | <b>7,378</b>     | <b>9,917</b>     | <b>11,700</b>    | <b>10,524</b>    | <b>15,786</b>    | <b>35%</b> | <b>10,577</b>    |
| <b>Total Ambulance Revenue</b>       | <b>3,350,270</b> | <b>3,311,589</b> | <b>3,837,437</b> | <b>2,331,508</b> | <b>3,597,262</b> | <b>65%</b> | <b>3,623,556</b> |

| <b>Ambulance Expenditures</b>         |                  |                  |                  |                |                  |             |                  |
|---------------------------------------|------------------|------------------|------------------|----------------|------------------|-------------|------------------|
| <b>Salaries</b>                       |                  |                  |                  |                |                  |             |                  |
| Salaries                              | 1,224,540        | 1,235,570        | 1,495,230        | 865,788        | 1,298,682        | -13%        | 1,359,814        |
| <b>Total Salaries</b>                 | <b>1,224,540</b> | <b>1,235,570</b> | <b>1,495,230</b> | <b>865,788</b> | <b>1,298,682</b> | <b>-13%</b> | <b>1,359,814</b> |
| <b>Overtime &amp; Other Pay</b>       |                  |                  |                  |                |                  |             |                  |
| Overtime                              | 798,967          | 813,336          | 560,333          | 515,707        | 673,561          | 20%         | 588,848          |
| Paramedic Pay                         | 14,321           | 14,481           | 15,788           | 10,722         | 16,083           | 2%          | 16,019           |
| <b>Total Overtime &amp; Other Pay</b> | <b>813,288</b>   | <b>827,817</b>   | <b>576,121</b>   | <b>526,429</b> | <b>689,644</b>   | <b>20%</b>  | <b>604,868</b>   |
| <b>Benefits</b>                       |                  |                  |                  |                |                  |             |                  |
| Medical Insurance                     | 236,419          | 273,832          | 262,979          | 208,506        | 272,759          | 4%          | 265,805          |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|                                     | 2022-2023      | 2023-2024        | 2024-2025        | February       | 2024-2025        | 2024-2025  | 2025-2026      |
|-------------------------------------|----------------|------------------|------------------|----------------|------------------|------------|----------------|
|                                     | Actual         | Actual           | Budget           | YTD            | Projected        | Variance   | Budget         |
| Dental Insurance                    | 13,554         | 10,683           | 11,835           | 5,875          | 8,813            | -26%       | 9,253          |
| Vision Insurance                    | 3,333          | 3,226            | 2,223            | 2,218          | 3,327            | 50%        | 1,948          |
| Life Insurance                      | 2,957          | 2,659            | 3,157            | 1,934          | 2,901            | -8%        | 2,999          |
| Disability Insurance                | 11,481         | 12,791           | 13,550           | 11,375         | 17,063           | 26%        | 17,574         |
| SBCERA Expense - Retirement         | 583,144        | 615,984          | 679,588          | 395,933        | 593,900          | -13%       | 533,258        |
| HRA                                 | 6,646          | 46,555           | 96,242           | 4,833          | 87,014           | -10%       | 17,177         |
| Medicare ER                         | 26,643         | 27,314           | 25,697           | 18,394         | 27,591           | 7%         | 23,690         |
| SUI Insurance                       | 5,137          | 3,763            | 2,809            | 2,017          | 3,026            | 8%         | 2,136          |
| Direct Benefits Cafeteria           | 31,918         | 33,707           | 40,317           | 29,770         | 44,655           | 11%        | 28,852         |
| <b>Total Benefits Employer Paid</b> | <b>921,232</b> | <b>1,030,514</b> | <b>1,138,396</b> | <b>680,855</b> | <b>1,061,047</b> | <b>-7%</b> | <b>902,692</b> |

|                                    |                  |                  |                  |                  |                  |            |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|
| <b>Total Salaries and Benefits</b> | <b>2,959,060</b> | <b>3,093,901</b> | <b>3,209,748</b> | <b>2,073,072</b> | <b>3,049,373</b> | <b>-5%</b> | <b>2,867,373</b> |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|

### Retiree Benefits

|                               |              |               |               |              |               |           |               |
|-------------------------------|--------------|---------------|---------------|--------------|---------------|-----------|---------------|
| Retiree Medical Insurance     | 9,624        | 10,418        | 10,609        | 7,717        | 11,576        | 9%        | 11,948        |
| <b>Total Retiree Benefits</b> | <b>9,624</b> | <b>10,418</b> | <b>10,609</b> | <b>7,717</b> | <b>11,576</b> | <b>9%</b> | <b>11,948</b> |

### Professional Services

|                                    |                |                |                |                |                |           |                |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|----------------|
| Contractual Services               | 583,973        | 649,445        | 650,834        | 502,110        | 703,165        | 8%        | 736,626        |
| <b>Total Professional Services</b> | <b>583,973</b> | <b>649,445</b> | <b>650,834</b> | <b>502,110</b> | <b>703,165</b> | <b>8%</b> | <b>736,626</b> |

### Insurance

|                                |                |                |                |                |                |            |                |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|
| Workers Compensation Insurance | 172,610        | 197,511        | 190,481        | 128,512        | 171,349        | -10%       | 185,079        |
| Insurance Property             | 7,677          | 10,186         | 10,469         | 7,699          | 10,265         | -2%        | 14,831         |
| Insurance Liability            | 37,890         | 40,454         | 49,892         | 38,467         | 51,289         | 3%         | 65,484         |
| <b>Total Insurance</b>         | <b>218,177</b> | <b>248,151</b> | <b>250,842</b> | <b>174,678</b> | <b>232,904</b> | <b>-7%</b> | <b>265,393</b> |

### Maintenance and Equipment

|  |               |               |               |               |               |            |               |
|--|---------------|---------------|---------------|---------------|---------------|------------|---------------|
| Fleet Maintenance                      | 63,971        | 59,045        | 48,333        | 18,067        | 52,100        | 8%         | 48,333        |
| Software/Other Peripheral              | 11,722        | 3,415         | 8,085         | 9,229         | 11,844        | 46%        | 10,085        |
| <b>Total Maintenance and Equipment</b> | <b>75,693</b> | <b>62,460</b> | <b>56,419</b> | <b>27,296</b> | <b>63,944</b> | <b>13%</b> | <b>58,419</b> |

### Supplies

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|                       | 2022-2023      | 2023-2024      | 2024-2025      | February      | 2024-2025      | 2024-2025   | 2025-2026      |
|-----------------------|----------------|----------------|----------------|---------------|----------------|-------------|----------------|
|                       | Actual         | Actual         | Budget         | YTD           | Projected      | Variance    | Budget         |
| Fuel                  | 52,285         | 50,717         | 55,840         | 24,807        | 37,211         | -33%        | 53,569         |
| Medical Supplies      | 102,954        | 112,330        | 111,500        | 63,659        | 105,489        | -5%         | 111,500        |
| Postage               | 210            | 449            | 300            | 45            | 68             | 0%          | 300            |
| <b>Total Supplies</b> | <b>155,449</b> | <b>163,495</b> | <b>167,640</b> | <b>88,511</b> | <b>142,767</b> | <b>-15%</b> | <b>165,369</b> |

### Other Expenditures

|                                 |               |               |               |              |               |             |               |
|---------------------------------|---------------|---------------|---------------|--------------|---------------|-------------|---------------|
| Other Expenditures              | 4,196         | 3,444         | 3,000         | 2,404        | 3,606         | 20%         | 3,700         |
| Bank Fees                       | 6,900         | 8,724         | 9,400         | 5,040        | 7,560         | -20%        | 7,600         |
| <b>Total Other Expenditures</b> | <b>11,096</b> | <b>12,168</b> | <b>12,400</b> | <b>7,444</b> | <b>11,166</b> | <b>-10%</b> | <b>11,300</b> |

|                                     |                  |                  |                  |                  |                  |            |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|
| <b>Total Ambulance Expenditures</b> | <b>4,013,072</b> | <b>4,240,038</b> | <b>4,358,492</b> | <b>2,880,828</b> | <b>4,214,893</b> | <b>-3%</b> | <b>4,116,428</b> |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|

|   |                  |                  |                  |                  |                  |  |                  |
|---|------------------|------------------|------------------|------------------|------------------|--|------------------|
| <b>Excess Revenue over Expenses - Ambulance</b> | <b>(662,802)</b> | <b>(928,449)</b> | <b>(521,054)</b> | <b>(549,320)</b> | <b>(617,631)</b> |  | <b>(492,872)</b> |
|---|------------------|------------------|------------------|------------------|------------------|--|------------------|

## AIR OPERATIONS

### Air Operations Revenue

#### Current Services Charges

|  |                |                |                |                |                |           |                  |
|--|----------------|----------------|----------------|----------------|----------------|-----------|------------------|
| Air Amb - Clinical Crew - Paramedic Reimbursement    | 524,472        | 521,898        | 552,000        | 343,765        | 515,648        | -7%       | 552,000          |
| Air Amb - Clinical Crew - Flight Nurse Reimbursement | 138,000        | 138,000        | 138,000        | 92,000         | 138,000        | 0%        | 138,000          |
| Air Amb - Patient Transport Fees                     | 315,350        | 272,000        | 297,500        | 226,950        | 340,425        | 14%       | 340,000          |
| <b>Total Current Service Charges</b>                 | <b>977,822</b> | <b>931,898</b> | <b>987,495</b> | <b>662,715</b> | <b>994,073</b> | <b>1%</b> | <b>1,029,995</b> |

#### Use of Money and Property

|  |              |              |              |              |              |           |              |
|--|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| Amb Air - Facility Lease               | 9,600        | 9,600        | 9,600        | 5,600        | 9,600        | 0%        | 9,600        |
| <b>Total Use of Money and Property</b> | <b>9,600</b> | <b>9,600</b> | <b>9,600</b> | <b>5,600</b> | <b>9,600</b> | <b>0%</b> | <b>9,600</b> |

|                                     |                |                |                |                |                  |             |                  |
|-------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------|------------------|
| <b>Total Air Operations Revenue</b> | <b>987,422</b> | <b>941,498</b> | <b>997,095</b> | <b>668,315</b> | <b>1,003,673</b> | <b>-20%</b> | <b>1,039,595</b> |
|-------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------|------------------|

### Air Operations Expenditures

#### Salaries

|                       |                |                |                |                |                |           |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|-----------|----------------|
| Salaries              | 275,446        | 295,215        | 352,425        | 255,600        | 363,400        | 3%        | 332,721        |
| <b>Total Salaries</b> | <b>275,446</b> | <b>295,215</b> | <b>352,425</b> | <b>255,600</b> | <b>363,400</b> | <b>3%</b> | <b>332,721</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

|  | Actual         | Actual         | Budget         | YTD            | Projected      | Variance    | Budget         |
|--|----------------|----------------|----------------|----------------|----------------|-------------|----------------|
| <b>Overtime &amp; Other Pay</b>                      |                |                |                |                |                |             |                |
| Overtime   | 103,467        | 104,387        | 108,130        | 54,462         | 81,693         | -24%        | 84,144         |
| <b>Total Overtime &amp; Other Pay</b>                | <b>103,467</b> | <b>104,387</b> | <b>108,130</b> | <b>54,462</b>  | <b>81,693</b>  | <b>-24%</b> | <b>84,144</b>  |
| <b>Benefits</b>                                      |                |                |                |                |                |             |                |
| Medical Insurance                                    | 99,557         | 112,209        | 129,748        | 71,936         | 107,904        | -17%        | 118,868        |
| Dental Insurance                                     | 5,418          | 5,496          | 7,823          | 3,052          | 4,578          | -41%        | 5,991          |
| Vision Insurance                                     | 1,287          | 1,234          | 794            | 716            | 1,074          | 35%         | 773            |
| Life Insurance                                       | 1,627          | 1,415          | 1,751          | 716            | 1,074          | -39%        | 1,728          |
| Disability Insurance                                 | 4,760          | 4,211          | 3,929          | 2,430          | 3,645          | -7%         | 2,472          |
| SBCERA Expense - Retirement                          | 102,619        | 108,000        | 114,341        | 69,536         | 104,304        | -9%         | 88,936         |
| HRA  | 687            | 20,750         | 20,750         | 500            | 20,750         | 0%          | 20,000         |
| Medicare ER  | 7,723          | 8,398          | 5,185          | 6,068          | 6,454          | 24%         | 4,824          |
| SUI Insurance  | 995            | 786            | 668            | 520            | 987            | 48%         | 504            |
| <b>Total Benefits</b>                                | <b>224,673</b> | <b>262,499</b> | <b>284,989</b> | <b>155,474</b> | <b>250,770</b> | <b>-12%</b> | <b>244,097</b> |
| <b>Total Salaries and Benefits</b>                   | <b>603,586</b> | <b>662,101</b> | <b>745,544</b> | <b>465,536</b> | <b>695,863</b> | <b>-7%</b>  | <b>660,962</b> |
| <b>Maintenance and Equipment</b>                     |                |                |                |                |                |             |                |
| Maintenance Building and Grounds                     | 6,845          | 0              | 5,000          | 3,457          | 5,000          | 0%          | 5,000          |
| <b>Total Maintenance and Equipment</b>               | <b>6,845</b>   | <b>0</b>       | <b>5,000</b>   | <b>3,457</b>   | <b>5,000</b>   | <b>0%</b>   | <b>5,000</b>   |
| <b>Utilities</b>                                     |                |                |                |                |                |             |                |
| Utilities - Electric                                 | 8,072          | 6,600          | 6,900          | 4,857          | 7,286          | 6%          | 7,300          |
| Utilities - Gas                                      | 1,791          | 1,737          | 1,700          | 928            | 1,392          | -18%        | 1,400          |
| Utilities - Water                                    | 1,549          | 1,067          | 1,300          | 1,057          | 1,586          | 22%         | 1,600          |
| <b>Total Utilities</b>                               | <b>11,412</b>  | <b>9,404</b>   | <b>9,900</b>   | <b>6,842</b>   | <b>10,263</b>  | <b>4%</b>   | <b>10,300</b>  |
| <b>Total Air Operations Expenditures</b>             | <b>621,843</b> | <b>671,505</b> | <b>760,444</b> | <b>475,835</b> | <b>711,126</b> | <b>-6%</b>  | <b>676,262</b> |
| <b>Excess Revenue over Expenses - Air Operations</b> | <b>365,579</b> | <b>269,993</b> | <b>236,651</b> | <b>192,480</b> | <b>292,547</b> |             | <b>363,333</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

Actual    Actual    Budget    YTD    Projected    Variance    **Budget**

### FIRE PREVENTION

#### Fire Prevention Revenue

|                                      |          |                |                |                |                |             |                |
|--------------------------------------|----------|----------------|----------------|----------------|----------------|-------------|----------------|
| Fire Hazard Abatement Citations      | 0        | 278,534        | 412,883        | 61,424         | 107,136        | -74%        | 237,493        |
| Wildfire Mitigation Disclosure AB 38 | 0        | 33,483         | 26,988         | 65,971         | 103,957        | 285%        | 134,154        |
| Inspections Reports and Misc         | 0        | 16,495         | 18,365         | 4,372          | 6,558          | -64%        | 6,886          |
| Licenses and Permits                 | 0        | 7,792          | 958            | 1,286          | 1,929          | 101%        | 2,025          |
| Plan Review                          | 0        | 31,640         | 27,202         | 20,043         | 30,065         | 11%         | 31,568         |
| <b>Total Fire Prevention Revenue</b> | <b>0</b> | <b>367,943</b> | <b>486,395</b> | <b>153,096</b> | <b>249,644</b> | <b>-49%</b> | <b>412,126</b> |

|                                      |  |                |                |                |                |  |                |
|--------------------------------------|--|----------------|----------------|----------------|----------------|--|----------------|
| <b>Total Fire Prevention Revenue</b> |  | <b>367,943</b> | <b>486,395</b> | <b>153,096</b> | <b>249,644</b> |  | <b>412,126</b> |
|--------------------------------------|--|----------------|----------------|----------------|----------------|--|----------------|

#### Fire Prevention Expenditures

##### Salaries

|                       |          |                |                |                |                |           |                |
|-----------------------|----------|----------------|----------------|----------------|----------------|-----------|----------------|
| Salaries              | 0        | 211,583        | 274,908        | 184,901        | 277,352        | 1%        | 237,430        |
| <b>Total Salaries</b> | <b>0</b> | <b>211,583</b> | <b>274,908</b> | <b>184,901</b> | <b>277,352</b> | <b>1%</b> | <b>237,430</b> |

##### Overtime & Other Pay

|                                       |          |            |              |              |              |            |              |
|---------------------------------------|----------|------------|--------------|--------------|--------------|------------|--------------|
| Overtime                              | 0        | 867        | 1,341        | 1,720        | 2,580        | 92%        | 2,657        |
| <b>Total Overtime &amp; Other Pay</b> | <b>0</b> | <b>867</b> | <b>1,341</b> | <b>1,720</b> | <b>2,580</b> | <b>92%</b> | <b>2,657</b> |

##### Benefits - Employer Paid

|                             |          |                |                |               |                |            |                |
|-----------------------------|----------|----------------|----------------|---------------|----------------|------------|----------------|
| Medical Insurance           | 0        | 31,534         | 31,264         | 27,476        | 41,214         | 32%        | 37,734         |
| Dental Insurance            | 0        | 1,649          | 3,954          | 1,926         | 2,889          | -27%       | 1,653          |
| Vision Insurance            | 0        | 447            | 380            | 268           | 402            | 6%         | 319            |
| Life Insurance              | 0        | 286            | 390            | 182           | 273            | -30%       | 351            |
| Disability Insurance        | 0        | 586            | 963            | 374           | 561            | -42%       | 1,489          |
| SBCERA Expense - Retirement | 0        | 87,155         | 75,120         | 41,614        | 62,421         | -17%       | 68,977         |
| HRA                         | 0        | 2,500          | 12,500         | 1,667         | 12,500         | 0%         | 11,250         |
| Medicare ER                 | 0        | 3,238          | 4,174          | 2,749         | 4,124          | -1%        | 3,457          |
| SUI Insurance               | 0        | 634            | 322            | 462           | 693            | 115%       | 252            |
| <b>Total Benefits</b>       | <b>0</b> | <b>128,028</b> | <b>129,067</b> | <b>76,718</b> | <b>125,077</b> | <b>-3%</b> | <b>125,482</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|   | 2022-2023 | 2023-2024       | 2024-2025       | February         | 2024-2025        | 2024-2025    | 2025-2026      |
|---|-----------|-----------------|-----------------|------------------|------------------|--------------|----------------|
|   | Actual    | Actual          | Budget          | YTD              | Projected        | Variance     | Budget         |
| <b>Total Salaries and Benefits</b>                    | 0         | 340,479         | 405,316         | 263,339          | 405,008          | 0%           | 365,570        |
| <b>Professional Services</b>                          |           |                 |                 |                  |                  |              |                |
| Contractual Services                                  |           | 21,745          | 32,113          | 7,144            | 20,716           | -35%         | 21,752         |
| <b>Total Professional Services</b>                    |           | <b>21,745</b>   | <b>32,113</b>   | <b>7,144</b>     | <b>20,716</b>    | <b>-35%</b>  | <b>21,752</b>  |
| <b>Maintenance and Equipment</b>                      |           |                 |                 |                  |                  |              |                |
| Software/Other Peripheral                             |           | 10,507          | 30,000          | 0                | 0                | -100%        | 0              |
| <b>Total Maintenance and Equipment</b>                |           | <b>10,507</b>   | <b>30,000</b>   | <b>0</b>         | <b>0</b>         | <b>-100%</b> | <b>0</b>       |
| <b>Supplies</b>                                       |           |                 |                 |                  |                  |              |                |
| Fuel  |           | 45              | 5,000           | 1,205            | 1,808            | -64%         | 2,000          |
| Office Supplies                                       |           | 3,099           | 2,000           | 0                | 0                | -100%        | 0              |
| Postage   |           | 19,824          | 30,429          | 859              | 1,289            | -96%         | 5,000          |
| <b>Total Supplies</b>                                 |           | <b>22,967</b>   | <b>37,429</b>   | <b>2,064</b>     | <b>3,096</b>     | <b>-92%</b>  | <b>7,000</b>   |
| Advertising   |           | 21,018          | 25,000          | 0                | 25,000           | 0%           | 25,000         |
| Other Expenditures                                    |           | 393             | 1,000           | 0                | 0                | -100%        | 0              |
| <b>Total Other Expenditures</b>                       |           | <b>21,411</b>   | <b>26,000</b>   | <b>0</b>         | <b>25,000</b>    | <b>-4%</b>   | <b>25,000</b>  |
| <b>Total Fire Prevention Expenditures</b>             |           | <b>417,109</b>  | <b>530,857</b>  | <b>272,547</b>   | <b>453,820</b>   |              | <b>419,322</b> |
| <b>Excess Revenue over Expenses - Fire Prevention</b> |           | <b>(49,166)</b> | <b>(44,463)</b> | <b>(119,451)</b> | <b>(204,176)</b> |              | <b>(7,196)</b> |

## MUTUAL AID

| <b>Mutual Aid Revenue</b>              |                  |                |                |                  |                  |            |                  |
|--|------------------|----------------|----------------|------------------|------------------|------------|------------------|
| <b>Intergovernmental</b>               |                  |                |                |                  |                  |            |                  |
| Mutual Aid Response Reimbursement      | 1,413,019        | 652,476        | 822,780        | 1,349,104        | 1,561,094        | 90%        | 1,106,785        |
| <b>Total Intergovernmental Revenue</b> | <b>1,413,019</b> | <b>652,476</b> | <b>822,780</b> | <b>1,349,104</b> | <b>1,561,094</b> | <b>90%</b> | <b>1,106,785</b> |
| <b>Total Mutual Aid Revenue</b>        | <b>1,413,019</b> | <b>652,476</b> | <b>822,780</b> | <b>1,349,104</b> | <b>1,561,094</b> | <b>90%</b> | <b>1,106,785</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|  | 2022-2023      | 2023-2024      | 2024-2025      | February       | 2024-2025      | 2024-2025  | 2025-2026      |
|--|----------------|----------------|----------------|----------------|----------------|------------|----------------|
|  | Actual         | Actual         | Budget         | YTD            | Projected      | Variance   | Budget         |
| <b>Mutual Aid Expenditures</b>                   |                |                |                |                |                |            |                |
| <b>Salaries</b>                                  |                |                |                |                |                |            |                |
| Salaries   | 182,740        | 107,704        | 174,755        | 247,953        | 247,953        | 42%        | 235,077        |
| <b>Total Salaries</b>                            | <b>182,740</b> | <b>107,704</b> | <b>174,755</b> | <b>247,953</b> | <b>247,953</b> | <b>42%</b> | <b>235,077</b> |
| <b>Overtime &amp; Other Pay</b>                  |                |                |                |                |                |            |                |
| Overtime   | 482,337        | 331,204        | 431,463        | 622,441        | 662,441        | 54%        | 580,394        |
| <b>Total Overtime &amp; Other Pay</b>            | <b>482,337</b> | <b>331,204</b> | <b>431,463</b> | <b>622,441</b> | <b>662,441</b> | <b>54%</b> | <b>580,394</b> |
| <b>Benefits - Employer Paid</b>                  |                |                |                |                |                |            |                |
| Medicare ER                                      | 11,867         | 11,692         | 8,790          | 14,746         | 14,746         | 68%        | 11,824         |
| <b>Total Benefits Employer Paid</b>              | <b>11,867</b>  | <b>11,692</b>  | <b>8,790</b>   | <b>14,746</b>  | <b>14,746</b>  | <b>68%</b> | <b>11,824</b>  |
| <b>Total Salaries and Benefits</b>               | <b>676,944</b> | <b>450,600</b> | <b>615,008</b> | <b>885,140</b> | <b>925,140</b> | <b>50%</b> | <b>827,295</b> |
| <b>Supplies</b>                                  |                |                |                |                |                |            |                |
| Fuel   | 4,512          | 3,059          | 4,704          | 8,465          | 8,465          | 80%        | 6,327          |
| <b>Total Supplies</b>                            | <b>4,512</b>   | <b>3,059</b>   | <b>4,704</b>   | <b>8,465</b>   | <b>8,465</b>   | <b>80%</b> | <b>6,327</b>   |
| <b>Other Expenditures</b>                        |                |                |                |                |                |            |                |
| Supplies/Travel                                  | 137,501        | 40,606         | 38,512         | 57,325         | 57,325         | 49%        | 52,272         |
| <b>Total Other Expenditures</b>                  | <b>137,501</b> | <b>40,606</b>  | <b>38,512</b>  | <b>57,325</b>  | <b>57,325</b>  | <b>49%</b> | <b>52,272</b>  |
| <b>Total Mutual Aid Expenditures</b>             | <b>818,957</b> | <b>494,265</b> | <b>658,224</b> | <b>950,930</b> | <b>990,930</b> | <b>51%</b> | <b>885,894</b> |
| <b>Excess Revenue over Expenses - Mutual Aid</b> | <b>594,062</b> | <b>158,211</b> | <b>164,556</b> | <b>398,174</b> | <b>570,164</b> |            | <b>220,891</b> |

## DEBT SERVICING/TRANSFERS

### Debt Servicing

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|  | 2022-2023         | 2023-2024         | 2024-2025         | February           | 2024-2025         | 2024-2025  | 2025-2026         |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|------------|-------------------|
|  | Actual            | Actual            | Budget            | YTD                | Projected         | Variance   | Budget            |
| <b>Debt Service - Apparatus</b>                        |                   |                   |                   |                    |                   |            |                   |
| Type 1 Engine Loan Principal (PNC)                     | 111,239           | 115,091           | 116,106           | 116,106            | 116,106           | 0%         | 118,111           |
| Type 1 Engine Loan Interest (PNC)                      | 8,398             | 4,546             | 3,531             | 3,531              | 3,531             | 0%         | 1,526             |
| Brush Engine/Ladder Truck -Loan Principal (B of A)     | 147,632           | 150,252           | 152,919           | 152,919            | 152,919           | 0%         | 155,634           |
| Brush Engine/Ladder Truck -Loan Interest (B of A)      | 28,400            | 25,780            | 23,112            | 23,112             | 23,112            | 0%         | 20,398            |
| Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A) | 113,083           | 115,280           | 117,519           | 117,519            | 117,519           | 0%         | 119,803           |
| Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)   | 23,996            | 21,799            | 19,559            | 19,559             | 19,559            | 0%         | 17,276            |
| <b>Total Debt Service - Apparatus</b>                  | <b>432,748</b>    | <b>432,748</b>    | <b>432,746</b>    | <b>432,746</b>     | <b>432,746</b>    | <b>0%</b>  | <b>432,748</b>    |
| <b>Debt Service - Pension</b>                          |                   |                   |                   |                    |                   |            |                   |
| Side Fund Loan CSD (Principal)                         | 113,429           | 117,723           | 60,522            | 60,522             | 117,723           | 95%        | 0                 |
| Side Fund Loan CSD (Interest)                          | 9,884             | 5,591             | 1,135             | 1,135              | 5,591             | 393%       | 0                 |
| SBCERA County Pool Payment - Principal                 | 32,405            | 35,243            | 38,330            | 25,553             | 38,330            | 0%         | 41,687            |
| SBCERA County Pool Payment - Interest                  | 72,579            | 69,741            | 66,654            | 44,435             | 66,654            | 0%         | 63,297            |
| <b>Total Debt Service - Pension</b>                    | <b>228,297</b>    | <b>228,298</b>    | <b>166,641</b>    | <b>131,645</b>     | <b>228,298</b>    | <b>37%</b> | <b>104,984</b>    |
| <b>Total Debt Service</b>                              | <b>661,045</b>    | <b>661,045</b>    | <b>599,387</b>    | <b>564,391</b>     | <b>661,044</b>    |            | <b>537,732</b>    |
| Transfer Out - Grant Fund (Matching Expenses)          | 17,429            | 0                 | 0                 | 0                  | 0                 | 0%         | 0                 |
| Transfer Out - Capital Fund                            | 131,776           | 41,753            | 378,975           | 0                  | 227,477           | -40%       | 0                 |
| <b>TOTAL OPERATING FUND REVENUE</b>                    | <b>18,729,325</b> | <b>19,029,035</b> | <b>20,192,809</b> | <b>12,722,300</b>  | <b>20,665,895</b> |            | <b>21,119,793</b> |
| <b>TOTAL OPERATING FUND EXPENSES</b>                   | <b>19,007,490</b> | <b>19,100,621</b> | <b>19,960,792</b> | <b>14,036,071</b>  | <b>20,395,796</b> |            | <b>19,875,507</b> |
| <b>EXCESS REVENUE OVER EXPENSES</b>                    | <b>(278,164)</b>  | <b>(71,587)</b>   | <b>232,017</b>    | <b>(1,313,771)</b> | <b>270,099</b>    |            | <b>1,244,287</b>  |

### GRANT FUND

|   |              |              |               |              |              |             |               |
|---|--------------|--------------|---------------|--------------|--------------|-------------|---------------|
| <b>BBL Chipping/Tree Contribution Revenue</b> |              |              |               |              |              |             |               |
| Chipping Contribution - City of BBL           | 0            | 0            | 9,462         | 0            | 0            | -100%       | 9,462         |
| Tree Contribution - City of BBL               | 2,700        | 9,938        | 8,580         | 2,000        | 4,000        | -53%        | 4,580         |
| <b>Total Revenue</b>                          | <b>2,700</b> | <b>9,938</b> | <b>18,042</b> | <b>2,000</b> | <b>4,000</b> | <b>-78%</b> | <b>14,042</b> |
| <b>BBL Chipping Contribution Expense</b>      |              |              |               |              |              |             |               |
| Contractual Services - Chip                   | 0            | 0            | 9,462         | 0            | 0            | -100%       | 9,462         |
| Contractual Services - Tree                   | 2,700        | 9,938        | 8,580         | 2,000        | 4,000        | -53%        | 4,580         |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|                                     | 2022-2023        | 2023-2024     | 2024-2025     | February      | 2024-2025     | 2024-2025 | 2025-2026     |
|-------------------------------------|------------------|---------------|---------------|---------------|---------------|-----------|---------------|
|                                     | Actual           | Actual        | Budget        | YTD           | Projected     | Variance  | Budget        |
| <b>Total Expense</b>                | 2,700            | 9,938         | 18,042        | 2,000         | 4,000         | -78%      | 14,042        |
| <b>HSG Grant Revenue</b>            |                  |               |               |               |               |           |               |
| Grant Revenue                       | 17,081           | 14,111        | 17,024        | 0             | 17,024        | 0%        | 13,406        |
| <b>Total Revenue</b>                | <b>17,081</b>    | <b>14,111</b> | <b>17,024</b> | <b>0</b>      | <b>17,024</b> | <b>0%</b> | <b>13,406</b> |
| <b>HSG Grant Expense</b>            |                  |               |               |               |               |           |               |
| Radios                              | 17,081           | 14,111        | 17,024        | 14,439        | 17,024        | 0%        | 13,406        |
| <b>Total Expense</b>                | <b>17,081</b>    | <b>14,111</b> | <b>17,024</b> | <b>14,439</b> | <b>17,024</b> | <b>0%</b> | <b>13,406</b> |
| <b>TOTAL GRANT FUND REVENUE</b>     | <b>270,126</b>   | 24,049        | 35,066        | 2,000         | 21,024        |           | 27,448        |
| <b>TOTAL GRANT FUND EXPENSES</b>    | <b>270,126</b>   | 24,049        | 35,066        | 16,439        | 21,024        |           | 27,448        |
| <b>EXCESS REVENUE OVER EXPENSES</b> | <b>(278,164)</b> | 0             | 0             | (14,439)      | 0             |           | 0             |

## CAPITAL

|  |          |              |                |                |                |          |          |
|--|----------|--------------|----------------|----------------|----------------|----------|----------|
| <b>Capital Transfers In</b>                  |          |              |                |                |                |          |          |
| Transfer in from Operating Fund              | 131,776  | 7,508        | 378,975        | 0              | 227,477        | -40%     |          |
| PY Loan Proceeds                             |          | 67,801       |                |                |                |          |          |
| <b>Capital Expenditures</b>                  |          |              |                |                |                |          |          |
| Garage Door Replacement                      | 57,020   |              |                |                |                |          |          |
| Rope Rescue Equipment                        |          | 7,508        |                |                |                |          |          |
| Ambulance Chassis + Buildout (Roll to 24-25) | 74,756   | 0            | 179,500        | 177,749        | 177,749        | -1%      |          |
| Gurney                                       |          |              | 10,000         | 0              | 10,000         | 0%       |          |
| 282 Exterior Paint                           |          |              | 9,925          | 0              | 9,925          | 0%       |          |
| 282 Asphalt Patching                         |          |              | 15,800         | 15,700         | 15,700         | -1%      |          |
| 283 Exterior Paint                           |          |              | 9,750          | 0              | 9,750          | 0%       |          |
| Snow Blower                                  |          |              | 4,000          | 4,353          | 4,353          | 9%       |          |
| 282 Roof (Roll to 25-26)                     | 0        | 0            | 150,000        | 0              | 0              | -100%    |          |
| <b>Total Capital Expenditures</b>            | <b>0</b> | <b>7,508</b> | <b>378,975</b> | <b>197,802</b> | <b>227,477</b> | <b>0</b> | <b>0</b> |

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

|                              | 2022-2023 | 2023-2024 | 2024-2025 | February  | 2024-2025 | 2024-2025 | 2025-2026 |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                              | Actual    | Actual    | Budget    | YTD       | Projected | Variance  | Budget    |
| TOTAL CAPITAL FUND REVENUE   | 0         | 75,309    | 378,975   | 0         | 227,477   | (0)       | 0         |
| TOTAL CAPITAL FUND EXPENSES  | 0         | 7,508     | 378,975   | 197,802   | 227,477   | 0         | 0         |
| EXCESS REVENUE OVER EXPENSES | (278,164) | 67,801    | 0         | (197,802) | 0         | (0)       | 0         |

|                                     |                   |                   |                   |                    |                   |           |                   |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-----------|-------------------|
| <b>TOTAL ALL FUND REVENUE</b>       | <b>18,729,325</b> | <b>19,128,393</b> | <b>20,227,875</b> | <b>12,724,300</b>  | <b>20,686,919</b> | <b>2%</b> | <b>21,147,247</b> |
| <b>TOTAL ALL FUND EXPENSES</b>      | <b>18,875,714</b> | <b>19,132,178</b> | <b>19,995,858</b> | <b>14,250,312</b>  | <b>20,416,820</b> | <b>2%</b> | <b>19,902,955</b> |
| <b>EXCESS REVENUE OVER EXPENSES</b> | <b>(146,388)</b>  | <b>(3,786)</b>    | <b>232,017</b>    | <b>(1,526,012)</b> | <b>270,099</b>    |           | <b>1,244,292</b>  |