



Big Bear Fire Authority

BIG BEAR FIRE AUTHORITY

May 20, 2026

Special Board Workshop

4:30 p.m.

BOARD OF DIRECTORS

Board Chair JoKay Rowe
Vice Chair Kendi Segovia
Director Rick Herrick
Director Perri Melnick
Director Charles Hicks
Director Randall Putz
Director Bob Rowe
Director John Russo
Director Larry Walsh
Director Al Ziegler

STAFF

Fire Chief Luke Wagner
Director of Business Services Kristin Mandolini
Authority Counsel Nicholas Norvell
Special Authority Counsel Adriana R. Ochoa
Board Secretary Dakota Cotton

NOTICE IS HEREBY GIVEN, that a Regular Meeting of the Big Bear Fire Authority will be held on Wednesday, May 20, 2026, at 4:30 p.m. This meeting will be held at the Big Bear Fire Department, Station 281, located at 41090 Big Bear Boulevard, Big Bear Lake, CA;

In addition, Director Herrick will participate in this meeting via teleconference from the following location, which shall be accessible to the public for the meeting: Private Residence, 44-506 Hoomau Street, Honokaa, HI 96727. Members of the public may attend and provide comment at this location. The agenda will also be posted at this teleconference location in accordance with the Brown Act.

All votes taken during this meeting will be by roll call. Said meeting being called pursuant to Section 54953 of the Government Code of the State of California to consider the following matters:

CALL TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

ROLL CALL

ANNOUNCEMENT:

The Fire Authority's Administrative offices will be closed:

- Monday, May 25, 2026, in observance of Memorial Day and will reopen on Tuesday, May 26, 2026, at 8:00 a.m.

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

DISCUSSION ITEMS

1. Preliminary Discussion Draft FY 2026-27 Budget

ADJOURN

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 14th day of May 2026.

Dakota Cotton
Board Secretary

The Big Bear Fire Authority wishes to make all its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact the department at 909/866-7566. Notification 48 hours prior to the meeting will enable the Fire Authority to make reasonable arrangements to ensure accessibility to this meeting.

BIG BEAR FIRE AUTHORITY

2026-2027 Draft Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
Revenue									
Property Tax Revenues	15,153,961	0	1	0	0	0	0	0	15,153,962
Service Charges	77,989	3,412,590	370,000	0	0	0	0	0	3,860,579
Mutual Aid Reimbursement	0	0	0	0	1,042,455	0	0	0	1,042,455
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	328,971	0	0	0	0	328,971
Use of Money and Property	81,944	0	9,600	0	0	0	0	0	91,544
Other Revenue	0	6,586	0	0	0	0	0	0	6,586
Grant Revenue	0	0	0	0	0	0	13,406	0	13,406
Total Revenue	15,313,894	3,419,176	1,069,601	328,971	1,042,455	0	13,406	0	21,187,502
Expenses									
Salaries and Benefits	9,432,465	2,735,814	672,935	242,387	779,210	0	0	0	13,862,812
Retiree Benefits	1,269,208	7,622	0	0	0	0	0	0	1,276,830
Professional Services	561,291	744,370	0	16,740	0	0	0	0	1,322,400
Insurance	799,143	262,658	0	0	0	0	0	0	1,061,801
Maintenance and Equipment	493,173	58,419	5,000	2,500	0	0	0	0	559,092
Supplies	144,090	161,953	0	7,000	5,959	0	0	0	319,003
Utilities	243,400	0	15,100	0	0	0	0	0	258,500
Other Expenditures	226,572	8,800	0	0	49,261	0	0	0	284,633
Debt Service - Apparatus	0	0	0	0	0	313,111	0	0	313,111
Debt Service - Pension	0	0	0	0	0	104,984	0	0	104,984
Grant Related Expenditures	0	0	0	0	0	0	13,406	0	13,406
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
Total Expenses	13,169,342	3,979,636	693,035	268,627	834,430	418,095	13,406	0	19,376,572
Contribution to Fund Balance	2,144,552	(560,460)	376,565	60,344	208,025	(418,095)	0	0	1,810,931

REVENUE CATEGORY DETAILS
2026-2027

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Property Taxes	CSD Fire Parcel Tax	2,570,913						2,570,913
	CSD Fire Ad Valorum Property Tax (Less Lighting)	4,019,550						4,019,550
	<i>Total CSD Property Taxes*</i>							6,590,463
	FPD Ad Valorum Taxes	6,913,047						6,913,047
	FPD Suppl Roll Prtx Current Year	101,102						101,102
	FPD Unitary Tax	213,368						213,368
	FPD Prior Year Taxes	194,781						194,781
	FPD Suppl Roll Prtx Prior Year	155,323						155,323
	FPD RDA Residual Balance RR09	578,376						578,376
	FPD RDA Residual Balance RR10	116,193						116,193
	FPD RDA Sharing Agreement RR09	233,165						233,165
	FPD RDA Sharing Agreement RR10	58,143						58,143
<i>Total FPD Property Taxes*</i>								8,563,497
	Total	15,153,961	-	-	-	-	-	15,153,961
<i>*FPD Property Tax Contribution Exceeds CSD's by \$1,973,035</i>								
Current Service Charges	Workers Comp Reimb	76,662						76,662
	Public Training	1,327						1,327
	Ambulance Charges for Service		7,783,251					7,783,251
	Ambulance Contractual Allowance		(4,135,269)					(4,135,269)
	Ambulance Bad Debt Write-Off		(235,392)					(235,392)
	Air Amb - Patient Transport Fees				370,000			370,000
	Total	77,989	3,412,590	370,000	-	-	-	3,860,579
Mutual Aid	Mutual Aid Response Reimbursement					1,042,455		1,042,455
	Total	-	-	-	-	1,042,455	-	1,042,455
Personnel Reimbursement	Air Amb - Clinical Crew - Paramedic Reimbursement			552,000				552,000
	Air Amb - Clinical Crew - Flight Nurse Reimbursement			138,000				138,000
	Total	-	-	690,000	-	-	-	690,000
Citations/Cost Recovery	Fire Hazard Abatement Citations				143,612			143,612
	Wildfire Mitigation Disclosure AB 38				81,581			81,581
	Inspections Reports and Misc				83,877			83,877
	Licenses and Permits				5,040			5,040
	Plan Review				14,861			14,861
	Total	-	-	-	328,971	-	-	328,971

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Use of Money and Property	Gain on Investment	5,000						5,000
	Rent Income - Bear Mtn	4,387						4,387
	Rent Income - Baldwin Lake	43,883						43,883
	Rent/Options - Cell Tower	28,674						28,674
	Amb Air - Facility Lease			9,600				9,600
	Total	81,944	-	9,600	-	-	-	91,544

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Revenue	Ambulance Membership Program		14,900					14,900
	Ambulance Membership Write-Off		(8,314)					(8,314)
	Total	-	6,586	-	-	-	-	6,586

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Grant Revenue	Grant Revenue						13,406	13,406
	Total	-	-	-	-	-	13,406	13,406

**EXPENSE CATEGORY DETAILS
2025-2026**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Salaries and Benefits	Salaries	4,421,766	1,264,102	346,358	168,635	221,413		6,422,274
	Overtime	1,374,400	596,778	91,777	1,767	546,660		2,611,381
	Paramedic Pay	320,384	10,012					330,396
	Uniform Allowance	36,000						36,000
	Medical Insurance	983,649	361,330	109,253	12,522			1,466,754
	Dental Insurance	48,511	7,801	6,241	978			63,531
	Vision Insurance	5,814	1,726	804	106			8,449
	Life Insurance	5,578	2,913	1,747	226			10,464
	Disability Insurance	22,367	12,738	2,555	826			38,485
	HRA	188,650	8,500	20,600	7,250			225,000
	SBCERA Expense - Retirement	1,919,315	431,001	88,065	48,043			2,486,424
	Medicare ER	84,693	22,472	5,032	1,909	11,137		125,243
	SUI Insurance	6,914	2,016	504	126			9,560
	Direct Benefits Cafeteria	14,426	14,426					28,852
	Total	9,432,465	2,735,814	672,935	242,387	779,210	-	13,862,812

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Retiree Benefits	Retiree Medical Insurance	422,800	7,622					430,422
	PERS Unfunded Liability	846,408						846,408
	Total	1,269,208	7,622	-	-	-	-	1,276,830

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Professional Services	Contractual Services							
	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				16,740			16,740
	Confire	80,647	265,870					344,168
	Emergency Repairs	40,000						40,000
	Professional Services							
	Legal	200,000						200,000
	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
	Other							
	General Support Services - CSD	31,200						31,200
	Property Tax Collection Charges	68,654						68,654
PP-GEMT IGT		204,000					204,000	
Recruitment	6,000						6,000	
	Total	561,291	744,370		16,740			1,320,051

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Insurance	Workers Compensation Insurance	526,486	175,493					701,979
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	35,578	11,859					47,437
	Liability Insurance	225,918	75,306					301,224
	Crime & Other Insurance	6,161						6,161
	Total	799,143	262,658			-		1,061,801

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Maintenance & Equipment	Fleet Maintenance	151,500	48,333					199,833
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	80,000		5,000				85,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	10,085		2,500			91,458
	Total	493,173	58,419	5,000	2,500			559,092

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Supplies	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	50,153		2,000	5,959		132,713
	General Household	18,800						18,800
	Medical Supplies		111,500					111,500
	Office Supplies	10,000						10,000
	Postage	3,400	300		5,000			8,700
	Printing	3,190						3,190
	Total	144,090	161,953		7,000	5,959		319,003

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Utilities	Data Telephone Lines	77,200						77,200
	Utilities - Electric	102,400		10,800				113,200
	Utilities - Gas	43,200		2,100				45,300
	Utilities - Water	20,600		2,200				22,800
	Total	243,400	-	15,100	-	-	-	258,500

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Expenditures	Advertising	8,000			0			8,000
	Community Promotion	5,000						5,000
	Education & Training	50,000						50,000
	Employee Appreciation	3,000						3,000
	Interest Expense	65,000						65,000
	Other Expenditures	2,500	3,400					5,900
	Memberships and Dues	8,000						8,000
	Rents and Leases	40,000						40,000
	Travel	20,000				49,261		69,261
	Board & Admin Meetings	5,000						5,000
	Board Stipends and Expenses	15,000						15,000
	Bank Fees	5,072	5,400					10,472
	Reimburse CSD- Street Lighting	0						-
	Total	226,572	8,800	-	-	49,261	-	284,633

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Apparatus	Type 1 Engine Loan Principal (PNC)	0						0
	Type 1 Engine Loan Interest (PNC)	0						0
	Brush Engine/Ladder Truck -Loan Principal (B of A)	158,396						158,396
	Brush Engine/Ladder Truck -Loan Interest (B of A)	17,636						17,636
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	122,131						122,131
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	14,948						14,948
Total	313,111	-	-	-	-	-	313,111	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Pension	SBCERA County Pool Payment - Principal	45,339						45,339
	SBCERA County Pool Payment - Interest	59,645						59,645
	Total	104,984	-	-	-	-	-	104,984

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Funds	Grant Expenditures						13,406	13,406
	Capital Expenditures							0
	N/A							0
	Total	-	-	-	-	-	13,406	13,406

Big Bear Fire Authority Full-Time Equivalent by Classification

2025-2026 2026-2027			
JOB CLASSIFICATIONS	FTE BUDGET	FTE BUDGET	CHANGE
OPERATIONS			
BATTALION CHIEF	3	3	0
FIRE CAPTAIN	9	9	0
FIRE ENGINEER	9	9	0
FIRE FIGHTER	12	12	0
FLIGHT NURSE	1	1	0
FLIGHT PARAMEDIC	4	4	0
AMBULANCE OPERATOR	15	15	0
FIRE MECHANIC	1	1	0
FIRE PREVENTION			
FIRE INSPECTOR	1	0	-1
FIRE PREVENTION ADMINISTRATIVE ASSISTANT	1	1	0
ADMINISTRATIVE SUPPORT STAFF			
BOARD SECRETARY	0.5	1	0.5
FACILITIES & SYSTEMS MANAGER	1	1	0
HUMAN RESOURCES COORDINATOR	1	1	0
ACCOUNTING TECHNICIAN	1	1	0
EXECUTIVE STAFF			
FIRE CHIEF	1	1	0
DIRECTOR OF BUSINESS SERVICES	1	1	0
TOTAL FTE	61.5	61	-0.5
PAID CALL			
PAID CALL DIVISION CHIEF	3	3	0
PAID CALL BATTALION CHIEF	3	3	0
PAID CALL CAPTAIN	3	3	0
PAID CALL EQUIPMENT OPERATOR	2	2	0
Total Paid Call Positions	11	11	0

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

2023-2024 2024-2025 2025-2026 March 2025-2026 2025-2026 2026-2027

Actual Actual Budget YTD Projected Variance **Budget**

OPERATIONS

Operations Revenue

Property Taxes

CSD Fire Parcel Tax	2,255,323	2,403,500	2,467,051	1,625,689	2,467,051	0%	2,570,913
CSD Fire Ad Valorum Property Tax (Less Lighting)	3,672,594	3,787,268	3,782,339	2,565,292	3,782,339	0%	4,019,550
<i>Total CSD Property Taxes*</i>			6,249,390	4,190,981	6,249,390		6,590,463
FPD Ad Valorum Taxes	5,706,781	6,392,747	6,727,494	4,250,165	6,727,494	0%	6,913,047
FPD Suppl Roll Prtx Current Year	86,584	85,430	107,230	52,865	107,230	0%	101,102
FPD Unitary Tax	203,332	213,524	203,191	124,173	203,191	0%	213,368
FPD Prior Year Taxes	414,863	72,065	105,840	12,505	105,840	0%	194,781
FPD Suppl Roll Prtx Prior Year	200,250	114,898	101,254	53,857	101,254	0%	155,323
FPD RDA Residual Balance RR09	541,601	631,099	622,982	415,683	622,982	0%	578,376
FPD RDA Residual Balance RR10	103,706	136,493	118,663	85,440	118,663	0%	116,193
FPD RDA Sharing Agreement RR09	249,557	241,607	441,312	144,244	441,312	0%	233,165
FPD RDA Sharing Agreement RR10	54,545	70,181	84,059	40,446	84,059	0%	58,141
<i>Total FPD Property Taxes*</i>			8,512,027	5,179,378	8,512,025		8,563,498
Total Property Tax Revenue	13,489,134	14,148,813	14,761,416	9,370,359	14,761,414	0%	15,153,961

*FPD Property Tax Contribution Exceeds CSD's by \$1,973,035

Current Services Charges

Workers Comp Reimb	186,807	40,107	97,958	32,118	42,824	7%	76,662
Inspections Reports and Misc	739	0	0	0	0	0%	0
Licenses and Permits	0	0	0	0	0	0%	0
Public Training	1,950	0	1,353	0	1,275	0%	1,327
Plan Review	0	0	0	0	0	0%	0
Total Current Service Charges	189,496	40,107	99,311	32,118	44,099	10%	77,989

Use of Money and Property

Gain on Sale of Assets	0	15,239	0	5,355	25,355	0%	0
Gain on Investment	9,870	13,130	5,000	283	5,000	-62%	5,000
Rent Income - Bear Mtn	0	7,956	3,900	4,218	4,218	-47%	4,387
Rent Income - Baldwin Lake	38,196	40,908	40,908	28,360	42,540	4%	43,883

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Rent/Options - Cell Tower	28,833	27,018	27,195	20,839	27,839	3%	28,674
Total Use of Money and Property	76,899	104,251	77,003	59,055	104,952	1%	81,944

Total Operations Revenue	13,755,529	14,293,171	14,937,731	9,461,532	14,910,465	4%	15,313,894
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Operations Expenditures

Salaries							
Salaries	4,154,036	4,413,658	4,440,488	3,546,426	4,560,354	3%	4,421,766
Total Salaries	4,154,036	4,413,658	4,440,488	3,546,426	4,560,354	3%	4,421,766

Overtime & Other Pay

Overtime	1,731,463	1,669,787	1,513,286	1,134,038	1,374,249	-18%	1,374,400
Paramedic Pay	282,426	307,681	314,377	222,692	289,500	-6%	320,384
Uniform Allowance	36,000	33,600	36,000	34,800	34,800	4%	36,000
Total Overtime & Other Pay	2,049,889	2,011,068	1,863,662	1,391,530	1,698,549	-16%	1,730,784

Benefits

Medical Insurance	770,249	874,314	882,999	736,069	931,425	7%	983,649
Dental Insurance	42,422	47,681	48,752	39,564	52,752	11%	48,511
Vision Insurance	6,280	6,159	5,934	5,208	6,944	13%	5,814
Life Insurance	4,961	5,251	5,386	4,061	5,415	3%	5,578
Disability Insurance	20,108	18,278	21,836	11,611	15,481	-15%	22,367
HRA	191,835	169,679	176,573	112,085	176,573	4%	188,650
Other Retirement Expense	18,977	19,985	0	0	0	0%	0
SBCERA Expense - Retirement	2,193,380	2,258,223	1,985,530	1,638,701	2,184,935	-3%	1,919,315
Medicare ER	84,421	92,261	86,730	67,999	90,754	-2%	84,693
SUI Insurance	7,641	6,248	6,574	4,991	6,655	7%	6,914
Direct Benefits Cafeteria	50,350	10,123	14,426	20,584	28,313	180%	14,426
Total Benefits Employer Paid	3,390,624	3,508,202	3,234,739	2,640,873	3,499,247	0%	3,279,916
Total Salaries and Benefits	9,594,549	9,932,928	9,538,890	7,578,829	9,758,150	-2%	9,432,465

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Retiree Benefits							
Retiree Medical Insurance	323,642	365,299	372,700	307,847	410,463	12%	422,800
PERS Unfunded Liability	459,296	809,997	879,332	659,499	879,332	9%	846,408
Total Retiree Benefits	782,938	1,175,296	1,252,032	967,346	1,289,795	10%	1,269,208
Professional Services							
Contractual Services	114,290	119,570	135,042	76,706	132,275	11%	129,647
Professional Services	64,258	128,183	125,790	48,805	95,073	-26%	125,790
Professional Services - Legal	159,410	220,635	120,000	111,538	128,717	-42%	200,000
Recruitment	7,100	8,245	11,000	4,258	5,677	-31%	6,000
General Support Services - CSD	31,200	31,200	31,200	0	31,200	0%	31,200
Property Tax Collect Charges	66,654	65,058	68,654	17,619	68,000	5%	68,654
Total Professional Services	442,911	572,891	491,686	258,926	460,943	-20%	561,291
Insurance							
Workers Compensation Insurance	592,535	514,047	555,236	451,260	514,048	0%	526,486
Workers Comp Tail Claims	(18,486)	(19,918)	5,000	5,004	5,004	-125%	5,000
Insurance Property	30,559	31,528	44,494	30,602	40,803	29%	35,578
Insurance Liability	121,363	153,869	196,451	158,550	211,400	37%	225,918
Insurance Crime & Other	5,532	6,203	6,327	6,890	6,203	0%	6,161
Total Insurance	731,502	685,730	807,507	652,306	777,458	13%	799,143
Maintenance and Equipment							
Fleet Maintenance	198,027	137,530	151,500	86,859	115,812	-16%	151,500
Equipment Rotation	24,386	50,209	76,600	34,073	55,000	10%	76,600
Machinery and Equipment	17,824	15,583	50,000	24,938	32,500	109%	50,000
Maint - Buildings and Grounds	82,163	57,083	80,000	16,081	41,441	-27%	80,000
Maintenance Equipment	35,132	21,267	45,000	34,003	45,337	113%	45,000
Communications - Radio	21,250	(119)	11,200	10,647	11,200	-9512%	11,200
Software/Other Peripheral	67,351	50,705	78,873	60,511	80,681	59%	78,873
Total Maintenance and Equipment	446,133	332,258	493,173	267,112	381,972	15%	493,173
Supplies							

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Clothing and Personal Equipment	27,088	19,536	34,100	14,457	29,276	50%	34,100
Fuel	73,235	69,533	74,600	39,303	52,404	-25%	74,600
General Household	14,770	22,619	25,800	13,656	18,208	-20%	18,800
Office Supplies	10,963	8,075	10,000	5,055	6,740	-17%	10,000
Postage	3,035	5,216	5,900	2,442	3,256	-38%	3,400
Printing	3,407	1,444	3,190	1,456	1,941	34%	3,190
Total Supplies	132,499	126,423	153,590	76,369	111,825	-12%	144,090
Utilities							
Data Telephone Lines	68,414	68,085	72,200	56,161	74,881	10%	77,200
Utilities - Electric	62,878	77,039	74,800	74,557	99,409	29%	102,400
Utilities - Gas	52,891	47,056	64,100	35,094	41,895	-11%	43,200
Utilities - Water	20,894	20,156	19,300	12,593	19,784	-2%	20,600
Total Utilities	205,077	212,336	230,400	178,405	235,970	11%	243,400
Other Expenditures							
Advertising	5,398	6,702	8,000	4,312	5,749	-14%	8,000
Community Promotion	3,970	5,253	5,000	5,040	6,720	28%	5,000
Education & Training	36,905	92,933	69,000	10,701	48,268	-48%	50,000
Employee Appreciation	2,309	2,191	3,000	3,085	2,570	17%	3,000
Interest Expense	41,875	48,071	50,000	62,326	63,826	100%	65,000
Other Expenditures	(1,293)	226	2,500	(822)	2,500	1006%	2,500
Memberships and Dues	7,169	10,216	8,000	12,127	13,000	27%	8,000
Rents and Leases	58,724	46,803	48,300	35,749	47,665	2%	40,000
Travel	14,854	20,698	31,800	4,762	16,349	-21%	20,000
Board & Admin Meetings	5,774	17,811	9,400	1,257	1,676	-91%	5,000
Board Stipends and Expenses	23,230	24,490	26,800	10,428	13,904	-43%	15,000
Bank Fees	6,060	9,517	10,790	3,623	4,831	-49%	5,072
Reimburse CSD- Street Lighting	34,322	34,864	0	0	0	0%	0
Total Other Expenditures	239,296	319,775	272,590	152,588	227,059	-29%	226,572
Total Operating Expenditures	12,574,905	13,357,637	13,239,868	10,131,881	13,243,171	(0)	13,169,342

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Excess Revenue over Expenses - Operations	1,180,624	935,535	1,697,863	(670,349)	1,667,295		2,144,552

AMBULANCE

Ambulance Revenue							
Current Services Charges							
Ambulance Charges for Services	7,226,243	7,566,624	7,612,761	5,779,642	7,706,189	2%	7,783,251
Contractual Allowance	(3,252,786)	(3,843,122)	(3,777,735)	(3,198,096)	(4,114,128)	7%	(4,135,269)
Bad Debt	(711,388)	(443,437)	(222,047)	(171,402)	(228,536)	-48%	(235,392)
Write-Offs	0	0	0	0	0	0%	0
Ground Emergency Medical Transport	39,603	19,007	0	0	0	0%	0
Total Current Service Charges	3,301,672	3,299,072	3,612,979	2,410,144	3,363,525	2%	3,412,590
Other Revenue							
Ambulance Membership Program	19,470	18,075	19,100	11,175	14,900	-18%	14,900
Ambulance Membership Write-Off	(9,553)	(6,224)	(8,523)	(4,135)	(5,513)	-11%	(8,314)
Total Other Revenue	9,917	11,851	10,577	7,040	9,387	-21%	6,586
Total Ambulance Revenue	3,311,589	3,310,923	3,623,556	2,417,184	3,372,912	55%	3,419,176

Ambulance Expenditures							
Salaries							
Salaries	1,235,570	1,281,381	1,359,814	953,515	1,271,353	-1%	1,264,102
Total Salaries	1,235,570	1,281,381	1,359,814	953,515	1,271,353	-1%	1,264,102
Overtime & Other Pay							
Overtime	813,336	769,294	588,848	662,604	683,472	-11%	596,778
Paramedic Pay	14,481	15,817	16,019	12,207	16,276	3%	10,012
Total Overtime & Other Pay	827,817	785,111	604,868	674,811	699,748	-11%	606,790

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Benefits							
Medical Insurance	273,832	321,841	265,805	220,176	293,568	-9%	361,330
Dental Insurance	10,683	8,628	9,253	5,572	7,429	-14%	7,801
Vision Insurance	3,226	3,093	1,948	1,638	2,184	-29%	1,726
Life Insurance	2,659	2,941	2,999	2,019	2,692	-8%	2,913
Disability Insurance	12,791	16,935	17,574	9,275	12,367	-27%	12,738
SBCERA Expense - Retirement	615,984	586,682	533,258	361,430	481,907	-18%	431,001
HRA	46,555	82,003	17,177	3,562	4,354	-95%	8,500
Medicare ER	27,314	27,375	23,690	22,527	30,036	10%	22,472
SUI Insurance	3,763	2,284	2,136	2,287	3,049	34%	2,016
Direct Benefits Cafeteria	33,707	43,048	28,852	13,296	16,804	-61%	14,426
Total Benefits Employer Paid	1,030,514	1,094,830	902,692	641,782	854,390	-22%	864,922
Total Salaries and Benefits	3,093,901	3,161,322	2,867,373	2,270,108	2,825,491	-11%	2,735,814
Retiree Benefits							
Retiree Medical Insurance	10,418	10,055	11,948	5,505	7,340	-27%	7,622
Total Retiree Benefits	10,418	10,055	11,948	5,505	7,340	-27%	7,622
Professional Services							
Contractual Services	649,445	721,837	736,626	689,575	819,433	14%	744,370
Total Professional Services	649,445	721,837	736,626	689,575	819,433	14%	744,370
Insurance							
Workers Compensation Insurance	197,511	171,349	185,079	150,420	200,560	17%	175,493
Insurance Property	10,186	10,468	14,831	10,201	13,601	30%	11,859
Insurance Liability	40,454	51,289	65,484	52,850	70,467	37%	75,306
Total Insurance	248,151	233,106	265,393	213,471	284,628	22%	262,658
Maintenance and Equipment							
Fleet Maintenance	59,045	28,568	48,333	26,677	35,569	25%	48,333
Software/Other Peripheral	3,415	9,229	10,085	9,793	13,057	41%	10,085
Total Maintenance and Equipment	62,460	37,797	58,419	36,470	48,627	29%	58,419

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Supplies							
Fuel	50,717	42,178	53,569	23,909	31,879	-24%	50,153
Medical Supplies	112,330	125,417	111,500	84,434	112,579	-10%	111,500
Postage	449	98	300	168	224	0%	300
Total Supplies	163,495	167,693	165,369	108,511	144,681	-14%	161,953
Other Expenditures							
Other Expenditures	3,444	3,312	3,700	2,537	3,383	2%	3,400
Bank Fees	8,724	8,919	7,600	4,026	5,368	-40%	5,400
Total Other Expenditures	12,168	12,231	11,300	6,563	8,751	-28%	8,800
Total Ambulance Expenditures	4,240,038	4,344,041	4,116,428	3,330,203	4,138,951	-5%	3,979,636
Excess Revenue over Expenses - Ambulance	(928,449)	(1,033,118)	(492,872)	(913,019)	(766,039)		(560,460)

AIR OPERATIONS

Air Operations Revenue							
Current Services Charges							
Air Amb - Clinical Crew - Paramedic Reimbursement	521,898	510,005	552,000	361,682	482,243	-5%	552,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	138,000	138,000	138,000	103,500	138,000	0%	138,000
Air Amb - Patient Transport Fees	272,000	315,350	340,000	280,500	374,000	19%	370,000
Total Current Service Charges	931,898	963,355	1,029,995	745,682	994,243	3%	1,059,995
Use of Money and Property							
Amb Air - Facility Lease	9,600	9,600	9,600	7,200	9,600	0%	9,600
Total Use of Money and Property	9,600	9,600	9,600	7,200	9,600	0%	9,600
Total Air Operations Revenue	941,498	972,955	1,039,595	752,882	1,003,843	-20%	1,069,595

Air Operations Expenditures							
Salaries							

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Salaries	295,215	352,538	332,721	224,736	299,648	-15%	346,358
Total Salaries	295,215	352,538	332,721	224,736	299,648	-15%	346,358
Overtime & Other Pay							
Overtime	104,387	75,550	84,144	66,828	89,104	18%	91,777
Total Overtime & Other Pay	104,387	75,550	84,144	66,828	89,104	18%	91,777
Benefits							
Medical Insurance	112,209	110,405	118,868	84,385	112,513	2%	109,253
Dental Insurance	5,496	4,455	5,991	2,636	3,515	-21%	6,241
Vision Insurance	1,234	993	773	569	759	-24%	804
Life Insurance	1,415	986	1,728	544	725	-26%	1,747
Disability Insurance	4,211	3,347	2,472	1,628	2,171	-35%	2,555
SBCERA Expense - Retirement	108,000	101,341	88,936	58,546	78,061	-23%	88,065
HRA	20,750	10,750	20,000	0	20,000	86%	20,600
Medicare ER	8,398	8,477	4,824	5,812	5,637	-34%	5,032
SUI Insurance	786	528	504	560	747	41%	504
Total Benefits	262,499	241,282	244,097	154,680	224,128	-7%	234,801
Total Salaries and Benefits	662,101	669,370	660,962	446,244	612,880	-8%	672,935
Maintenance and Equipment							
Maintenance Building and Grounds	0	4,224	5,000	0	5,000	18%	5,000
Total Maintenance and Equipment	0	4,224	5,000	0	5,000	18%	5,000
Utilities							
Utilities - Electric	6,600	8,099	7,300	9,204	10,772	33%	10,800
Utilities - Gas	1,737	1,444	1,400	1,541	2,055	42%	2,100
Utilities - Water	1,067	1,299	1,600	1,647	2,196	69%	2,200
Total Utilities	9,404	10,842	10,300	12,392	15,023	39%	15,100
Total Air Operations Expenditures	671,505	684,436	676,262	458,636	632,902	-8%	693,035

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Excess Revenue over Expenses - Air Operations	269,993	288,519	363,333	294,246	370,940		376,560

FIRE PREVENTION

Fire Prevention Revenue							
Fire Hazard Abatement Citations	278,534	70,038	237,493	102,580	136,773	95%	143,612
Wildfire Mitigation Disclosure AB 38	33,483	81,691	134,154	40,415	53,887	-34%	81,581
Inspections Reports and Misc	16,495	16,567	6,886	59,912	79,883	382%	83,877
Licenses and Permits	7,792	4,486	2,025	3,600	4,800	7%	5,040
Plan Review	31,640	31,392	31,568	10,615	14,153	-55%	14,861
Total Fire Prevention Revenue	367,943	204,174	412,126	217,122	289,496	42%	328,971

Total Fire Prevention Revenue	367,943	204,174	412,126	217,122	289,496		328,971
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Fire Prevention Expenditures

Salaries							
Salaries	211,583	280,534	237,430	176,773	235,697	-16%	168,635
Total Salaries	211,583	280,534	237,430	176,773	235,697	-16%	168,635

Overtime & Other Pay							
Overtime	867	1,720	2,657	1,287	1,716	0%	1,767
Total Overtime & Other Pay	867	1,720	2,657	1,287	1,716	0%	1,767

Benefits - Employer Paid							
Medical Insurance	31,534	38,453	37,734	28,360	37,813	-2%	12,522
Dental Insurance	1,649	2,637	1,653	1,247	1,663	-37%	978
Vision Insurance	447	444	319	355	473	7%	106
Life Insurance	286	312	351	263	351	12%	226
Disability Insurance	586	635	1,489	584	779	23%	826
SBCERA Expense - Retirement	87,155	67,663	68,977	51,615	68,820	2%	48,043
HRA	2,500	2,500	11,250	938	11,250	350%	7,250

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Medicare ER	3,238	4,230	3,457	2,667	3,556	-16%	1,909
SUI Insurance	634	552	252	389	519	-6%	126
Total Benefits	128,028	117,426	125,482	86,418	125,223	7%	71,985
Total Salaries and Benefits	340,479	399,680	365,570	264,478	362,637	-9%	242,387
Professional Services							
Contractual Services	21,745	9,088	21,752	11,957	15,943	75%	16,740
Total Professional Services	21,745	9,088	21,752	11,957	15,943	75%	16,740
Maintenance and Equipment							
Software/Other Peripheral	10,507	0	0	2,399	2,399	0%	2,500
Total Maintenance and Equipment	10,507	0	0	2,399	2,399	0%	2,500
Supplies							
Fuel	45	2,426	2,000	1,310	1,747	-28%	2,000
Office Supplies	3,099	0	0	0	0	0%	0
Postage	19,824	1,113	5,000	878	1,171	5%	5,000
Total Supplies	22,967	3,539	7,000	2,188	2,917	-18%	7,000
Advertising	21,018	20,338	25,000	0	0	-100%	0
Other Expenditures	393	0	0	0	0	#DIV/0!	0
Total Other Expenditures	21,411	20,338	25,000	0	0	-100%	0
Total Fire Prevention Expenditures	417,109	432,645	419,322	281,022	383,896		268,627
Excess Revenue over Expenses - Fire Prevention	(49,166)	(228,471)	(7,196)	(63,900)	(94,400)		60,344

MUTUAL AID

Mutual Aid Revenue							
Intergovernmental							
Mutual Aid Response Reimbursement	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455
Total Intergovernmental Revenue	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Mutual Aid Revenue	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455
Mutual Aid Expenditures							
Salaries							
Salaries	107,704	251,020	235,077	122,863	122,863	-51%	221,413
Total Salaries	107,704	251,020	235,077	122,863	122,863	-51%	221,413
Overtime & Other Pay							
Overtime	331,204	622,441	580,394	424,708	424,708	-32%	546,660
Total Overtime & Other Pay	331,204	622,441	580,394	424,708	424,708	-32%	546,660
Benefits - Employer Paid							
Medicare ER	11,692	16,004	11,824	9,536	9,536	-40%	11,137
Total Benefits Employer Paid	11,692	16,004	11,824	9,536	9,536	-40%	11,137
Total Salaries and Benefits	450,600	889,465	827,295	557,107	557,107	-37%	779,210
Supplies							
Fuel	3,059	8,456	6,327	1,754	1,754	-79%	5,959
Total Supplies	3,059	8,456	6,327	1,754	1,754	-79%	5,959
Other Expenditures							
Supplies/Travel	40,606	57,671	52,272	33,497	33,497	-42%	49,261
Total Other Expenditures	40,606	57,671	52,272	33,497	33,497	-42%	49,261
Total Mutual Aid Expenditures	494,265	955,592	885,894	592,358	592,358	-38%	834,430
Excess Revenue over Expenses - Mutual Aid	158,211	627,463	220,891	235,146	235,146		208,025

DEBT SERVICING/TRANSFERS

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

Debt Servicing

Debt Service - Apparatus							
Type 1 Engine Loan Principal (PNC)	115,091	116,106	118,111	118,111	118,111	2%	0
Type 1 Engine Loan Interest (PNC)	4,546	3,531	1,526	1,526	1,526	-57%	0
Brush Engine/Ladder Truck -Loan Principal (B of A)	150,252	152,919	155,634	152,919	152,919	0%	158,396
Brush Engine/Ladder Truck -Loan Interest (B of A)	25,780	23,112	20,398	23,112	23,112	0%	17,636
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	115,280	117,519	119,803	117,519	117,519	0%	122,131
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	21,799	19,559	17,276	19,559	19,559	0%	14,948
Total Debt Service - Apparatus	432,748	432,746	432,748	432,746	432,746	0%	313,111

Debt Service - Pension

Side Fund Loan CSD (Principal)	117,723	60,522	0	0	0	-100%	0
Side Fund Loan CSD (Interest)	5,591	1,135	0	0	0	-100%	0
SBCERA County Pool Payment - Principal	35,243	38,330	41,687	31,265	31,265	-18%	45,339
SBCERA County Pool Payment - Interest	69,741	66,654	63,297	47,473	47,473	-29%	59,645
Total Debt Service - Pension	228,298	166,641	104,984	78,738	78,738	-53%	104,984

Total Debt Service	661,045	599,387	537,732	511,484	511,484		418,095
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Transfer Out - Grant Fund (Matching Expenses)	0	1,892	0	0	0	0%	0
Transfer Out - Capital Fund	41,753	197,802	0	0	0	-100%	0

TOTAL OPERATING FUND REVENUE	19,029,035	20,364,284	21,119,793	13,676,224	20,404,220		21,174,091
TOTAL OPERATING FUND EXPENSES	19,100,621	20,573,431	19,875,507	15,305,584	19,502,762		19,363,166
EXCESS REVENUE OVER EXPENSES	(71,587)	(209,147)	1,244,287	(1,629,360)	901,458		1,810,925

GRANT FUND

BBL Chipping/Tree Contribution Revenue

Chipping Contribution - City of BBL	0	0	9,462	0	0	#DIV/0!	0
Tree Contribution - City of BBL	9,938	3,000	4,580	0	0	-100%	0
Total Revenue	9,938	3,000	14,042	0	0	-100%	0

BBL Chipping Contribution Expense

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Contractual Services - Chip	0		9,462	0	0	#DIV/0!	0
Contractual Services - Tree	9,938	3,000	4,580	0	0	-100%	0
Total Expense	9,938	3,000	14,042	0	0	-100%	0
HSG Grant Revenue							
Grant Revenue	14,111	27,457	13,406	0	0	-100%	13,406
Total Revenue	14,111	27,457	13,406	0	0	-100%	13,406
HSG Grant Expense							
Radios	14,111	29,374	13,406	0	0	-100%	13,406
Total Expense	14,111	29,374	13,406	0	0	-100%	13,406
TOTAL GRANT FUND REVENUE	24,049	30,457	27,448	0	0		13,406
TOTAL GRANT FUND EXPENSES	24,049	32,374	27,448	0	0		13,406
EXCESS REVENUE OVER EXPENSES	0	(1,917)	0	0	0		0

CAPITAL

Capital Transfers In							
Transfer in from Operating Fund	7,508	197,802					
PY Loan Proceeds	67,801						
Capital Expenditures							
Garage Door Replacement							
Rope Rescue Equipment	7,508						
Ambulance Chassis + Buildout (Roll to 24-25)	0	177,749					
Gurney		0					
282 Exterior Paint		0					
282 Asphalt Patching		15,700					
283 Exterior Paint		0					
Snow Blower		4,353					
282 Roof (Roll to 25-26)	0	0					

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Capital Expenditures	7,508	197,802	0	0	0	0	0
TOTAL CAPITAL FUND REVENUE	75,309	197,802	0	0	0	0	0
TOTAL CAPITAL FUND EXPENSES	7,508	197,802	0	0	0	0	0
EXCESS REVENUE OVER EXPENSES	67,801	0	0	0	0	0	0

TOTAL ALL FUND REVENUE	19,128,393	20,394,741	21,147,247	13,676,224	20,404,220	0%	21,187,503
TOTAL ALL FUND EXPENSES	19,132,178	20,603,913	19,902,955	15,305,584	19,502,762	-5%	19,376,572
EXCESS REVENUE OVER EXPENSES	(3,786)	(209,172)	1,244,292	(1,629,360)	901,458		1,810,930

BIG BEAR FIRE AUTHORITY

2026-2027 Draft Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
Revenue									
Property Tax Revenues	15,153,961	0	0	0	0	0	0	0	15,153,961
Property Tax Withheld by FPD	(1,489,549)	0	0	0	0	0	0	0	(1,489,549)
Service Charges	77,989	3,412,590	370,000	0	0	0	0	0	3,860,579
Mutual Aid Reimbursement	0	0	0	0	1,042,455	0	0	0	1,042,455
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	328,971	0	0	0	0	328,971
Use of Money and Property	81,944	0	9,600	0	0	0	0	0	91,544
Other Revenue	0	6,586	0	0	0	0	0	0	6,586
Grant Revenue	0	0	0	0	0	0	13,406	0	13,406
Total Revenue	13,824,345	3,419,176	1,069,600	328,971	1,042,455	0	13,406	0	19,697,953
Expenses									
Salaries and Benefits	9,432,465	2,735,814	672,935	242,387	779,210	0	0	0	13,862,812
Retiree Benefits	1,269,208	7,622	0	0	0	0	0	0	1,276,830
Professional Services	561,291	744,370	0	16,740	0	0	0	0	1,322,400
Insurance	799,143	262,658	0	0	0	0	0	0	1,061,801
Maintenance and Equipment	493,173	58,419	5,000	2,500	0	0	0	0	559,092
Supplies	144,090	161,953	0	7,000	5,959	0	0	0	319,003
Utilities	243,400	0	15,100	0	0	0	0	0	258,500
Other Expenditures	226,572	8,800	0	0	49,261	0	0	0	284,633
Debt Service - Apparatus	0	0	0	0	0	313,111	0	0	313,111
Debt Service - Pension	0	0	0	0	0	104,984	0	0	104,984
Grant Related Expenditures	0	0	0	0	0	0	13,406	0	13,406
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
Total Expenses	13,169,342	3,979,636	693,035	268,627	834,430	418,095	13,406	0	19,376,572
Contribution to Fund Balance	655,003	(560,460)	376,565	60,344	208,025	(418,095)	0	0	321,381

**REVENUE CATEGORY DETAILS
2026-2027**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Property Taxes	CSD Fire Parcel Tax	2,570,913						2,570,913
	CSD Fire Ad Valorum Property Tax (Less Lighting)	4,019,550						4,019,550
	<i>Total CSD Property Taxes*</i>							6,590,463
	FPD Ad Valorum Taxes	6,913,047						6,913,047
	FPD Suppl Roll Prtx Current Year	101,102						101,102
	FPD Unitary Tax	213,368						213,368
	FPD Prior Year Taxes	194,781						194,781
	FPD Suppl Roll Prtx Prior Year	155,323						155,323
	FPD RDA Residual Balance RR09	578,376						578,376
	FPD RDA Residual Balance RR10	116,193						116,193
	FPD RDA Sharing Agreement RR09	233,165						233,165
	FPD RDA Sharing Agreement RR10	58,143						58,143
	Less: FPD Property taxes withheld							(1,489,549)
<i>Total FPD Property Taxes*</i>							7,073,948	
	Total	15,153,961	-	-	-	-	-	13,664,412
<i>*FPD Property Tax Contribution Exceeds CSD's by \$483,485</i>								
		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Current Service Charges	Workers Comp Reimb	76,662						76,662
	Public Training	1,327						1,327
	Ambulance Charges for Service		7,783,251					7,783,251
	Ambulance Contractual Allowance		(4,135,269)					(4,135,269)
	Ambulance Bad Debt Write-Off		(235,392)					(235,392)
	Air Amb - Patient Transport Fees				370,000			370,000
	Total	77,989	3,412,590	370,000	-	-	-	3,860,579
		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Mutual Aid	Mutual Aid Response Reimbursement					1,042,455		1,042,455
	Total	-	-	-	-	1,042,455	-	1,042,455
		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Personnel Reimbursement	Air Amb - Clinical Crew - Paramedic Reimbursement			552,000				552,000
	Air Amb - Clinical Crew - Flight Nurse Reimbursement			138,000				138,000
	Total	-	-	690,000	-	-	-	690,000
		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Citations/Cost Recovery	Fire Hazard Abatement Citations				143,612			143,612
	Wildfire Mitigation Disclosure AB 38				81,581			81,581
	Inspections Reports and Misc				83,877			83,877
	Licenses and Permits				5,040			5,040
	Plan Review				14,861			14,861
	Total	-	-	-	328,971	-	-	328,971

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Use of Money and Property	Gain on Investment	5,000						5,000
	Rent Income - Bear Mtn	4,387						4,387
	Rent Income - Baldwin Lake	43,883						43,883
	Rent/Options - Cell Tower	28,674						28,674
	Amb Air - Facility Lease			9,600				9,600
	Total	81,944	-	9,600	-	-	-	91,544

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Revenue	Ambulance Membership Program		14,900					14,900
	Ambulance Membership Write-Off		(8,314)					(8,314)
	Total	-	6,586	-	-	-	-	6,586

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Grant Revenue	Grant Revenue						13,406	13,406
	Total	-	-	-	-	-	13,406	13,406

**EXPENSE CATEGORY DETAILS
2025-2026**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Salaries and Benefits	Salaries	4,421,766	1,264,102	346,358	168,635	221,413		6,422,274
	Overtime	1,374,400	596,778	91,777	1,767	546,660		2,611,381
	Paramedic Pay	320,384	10,012					330,396
	Uniform Allowance	36,000						36,000
	Medical Insurance	983,649	361,330	109,253	12,522			1,466,754
	Dental Insurance	48,511	7,801	6,241	978			63,531
	Vision Insurance	5,814	1,726	804	106			8,449
	Life Insurance	5,578	2,913	1,747	226			10,464
	Disability Insurance	22,367	12,738	2,555	826			38,485
	HRA	188,650	8,500	20,600	7,250			225,000
	SBCERA Expense - Retirement	1,919,315	431,001	88,065	48,043			2,486,424
	Medicare ER	84,693	22,472	5,032	1,909	11,137		125,243
	SUI Insurance	6,914	2,016	504	126			9,560
	Direct Benefits Cafeteria	14,426	14,426					28,852
	Total	9,432,465	2,735,814	672,935	242,387	779,210	-	13,862,812

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Retiree Benefits	Retiree Medical Insurance	422,800	7,622					430,422
	PERS Unfunded Liability	846,408						846,408
	Total	1,269,208	7,622	-	-	-	-	1,276,830

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Professional Services	Contractual Services							
	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				16,740			16,740
	Confire	80,647	265,870					344,168
	Emergency Repairs	40,000						40,000
	Professional Services							
	Legal	200,000						200,000
	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
	Other							
General Support Services - CSD	31,200						31,200	
Property Tax Collection Charges	68,654						68,654	
PP-GEMT IGT		204,000					204,000	
Recruitment	6,000						6,000	
	Total	561,291	744,370		16,740			1,320,051

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Insurance	Workers Compensation Insurance	526,486	175,493					701,979
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	35,578	11,859					47,437
	Liability Insurance	225,918	75,306					301,224
	Crime & Other Insurance	6,161						6,161
	Total	799,143	262,658		-			1,061,801

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Maintenance & Equipment	Fleet Maintenance	151,500	48,333					199,833
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	80,000		5,000				85,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	10,085		2,500			91,458
	Total	493,173	58,419	5,000	2,500			559,092

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Supplies	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	50,153		2,000	5,959		132,713
	General Household	18,800						18,800
	Medical Supplies		111,500					111,500
	Office Supplies	10,000						10,000
	Postage	3,400	300		5,000			8,700
	Printing	3,190						3,190
	Total	144,090	161,953		7,000	5,959		319,003

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Utilities	Data Telephone Lines	77,200						77,200
	Utilities - Electric	102,400		10,800				113,200
	Utilities - Gas	43,200		2,100				45,300
	Utilities - Water	20,600		2,200				22,800
	Total	243,400	-	15,100	-	-	-	258,500

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Expenditures	Advertising	8,000			0			8,000
	Community Promotion	5,000						5,000
	Education & Training	50,000						50,000
	Employee Appreciation	3,000						3,000
	Interest Expense	65,000						65,000
	Other Expenditures	2,500	3,400					5,900
	Memberships and Dues	8,000						8,000
	Rents and Leases	40,000						40,000
	Travel	20,000				49,261		69,261
	Board & Admin Meetings	5,000						5,000
	Board Stipends and Expenses	15,000						15,000
	Bank Fees	5,072	5,400					10,472
	Reimburse CSD- Street Lighting	0						-
	Total	226,572	8,800	-	-	49,261	-	284,633

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Apparatus	Type 1 Engine Loan Principal (PNC)	0						0
	Type 1 Engine Loan Interest (PNC)	0						0
	Brush Engine/Ladder Truck -Loan Principal (B of A)	158,396						158,396
	Brush Engine/Ladder Truck -Loan Interest (B of A)	17,636						17,636
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	122,131						122,131
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	14,948						14,948
Total	313,111	-	-	-	-	-	313,111	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Debt Servicing Pension	SBCERA County Pool Payment - Principal	45,339						45,339
	SBCERA County Pool Payment - Interest	59,645						59,645
	Total	104,984	-	-	-	-	-	104,984

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
Other Funds	Grant Expenditures						13,406	13,406
	Capital Expenditures							0
	N/A							0
	Total	-	-	-	-	-	13,406	13,406

Big Bear Fire Authority Full-Time Equivalent by Classification

2025-2026 2026-2027			
JOB CLASSIFICATIONS	FTE BUDGET	FTE BUDGET	CHANGE
OPERATIONS			
BATTALION CHIEF	3	3	0
FIRE CAPTAIN	9	9	0
FIRE ENGINEER	9	9	0
FIRE FIGHTER	12	12	0
FLIGHT NURSE	1	1	0
FLIGHT PARAMEDIC	4	4	0
AMBULANCE OPERATOR	15	15	0
FIRE MECHANIC	1	1	0
FIRE PREVENTION			
FIRE INSPECTOR	1	0	-1
FIRE PREVENTION ADMINISTRATIVE ASSISTANT	1	1	0
ADMINISTRATIVE SUPPORT STAFF			
BOARD SECRETARY	0.5	1	0.5
FACILITIES & SYSTEMS MANAGER	1	1	0
HUMAN RESOURCES COORDINATOR	1	1	0
ACCOUNTING TECHNICIAN	1	1	0
EXECUTIVE STAFF			
FIRE CHIEF	1	1	0
DIRECTOR OF BUSINESS SERVICES	1	1	0
TOTAL FTE	61.5	61	-0.5
PAID CALL			
	Positions	Positions	Positions
PAID CALL DIVISION CHIEF	3	3	0
PAID CALL BATTALION CHIEF	3	3	0
PAID CALL CAPTAIN	3	3	0
PAID CALL EQUIPMENT OPERATOR	2	2	0
Total Paid Call Positions	11	11	0

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

2023-2024 2024-2025 2025-2026 March 2025-2026 2025-2026 2026-2027

Actual Actual Budget YTD Projected Variance **Budget**

OPERATIONS

Operations Revenue

Property Taxes

CSD Fire Parcel Tax	2,255,323	2,403,500	2,467,051	1,625,689	2,467,051	0%	2,570,913
CSD Fire Ad Valorum Property Tax (Less Lighting)	3,672,594	3,787,268	3,782,339	2,565,292	3,782,339	0%	4,019,550
<i>Total CSD Property Taxes*</i>			6,249,390	4,190,981	6,249,390		6,590,463
FPD Ad Valorum Taxes	5,706,781	6,392,747	6,727,494	4,250,165	6,727,494	0%	6,913,047
FPD Suppl Roll Prtx Current Year	86,584	85,430	107,230	52,865	107,230	0%	101,102
FPD Unitary Tax	203,332	213,524	203,191	124,173	203,191	0%	213,368
FPD Prior Year Taxes	414,863	72,065	105,840	12,505	105,840	0%	194,781
FPD Suppl Roll Prtx Prior Year	200,250	114,898	101,254	53,857	101,254	0%	155,323
FPD RDA Residual Balance RR09	541,601	631,099	622,982	415,683	622,982	0%	578,376
FPD RDA Residual Balance RR10	103,706	136,493	118,663	85,440	118,663	0%	116,193
FPD RDA Sharing Agreement RR09	249,557	241,607	441,312	144,244	441,312	0%	233,165
FPD RDA Sharing Agreement RR10	54,545	70,181	84,059	40,446	84,059	0%	58,141
Less FPD Property Taxes Withheld							(1,489,549)
<i>Total FPD Property Taxes*</i>			8,512,027	5,179,378	8,512,025		7,073,949
Total Property Tax Revenue	13,489,134	14,148,813	14,761,416	9,370,359	14,761,414	0%	13,664,412

*FPD Property Tax Contribution Exceeds CSD's by \$483,485

Current Services Charges

Workers Comp Reimb	186,807	40,107	97,958	32,118	42,824	7%	76,662
Inspections Reports and Misc	739	0	0	0	0	0%	0
Licenses and Permits	0	0	0	0	0	0%	0
Public Training	1,950	0	1,353	0	1,275	0%	1,327
Plan Review	0	0	0	0	0	0%	0
Total Current Service Charges	189,496	40,107	99,311	32,118	44,099	10%	77,989

Use of Money and Property

Gain on Sale of Assets	0	15,239	0	5,355	25,355	0%	0
Gain on Investment	9,870	13,130	5,000	283	5,000	-62%	5,000
Rent Income - Bear Mtn	0	7,956	3,900	4,218	4,218	-47%	4,387

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Rent Income - Baldwin Lake	38,196	40,908	40,908	28,360	42,540	4%	43,883
Rent/Options - Cell Tower	28,833	27,018	27,195	20,839	27,839	3%	28,674
Total Use of Money and Property	76,899	104,251	77,003	59,055	104,952	1%	81,944

Total Operations Revenue	13,755,529	14,293,171	14,937,731	9,461,532	14,910,465	4%	13,824,345
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Operations Expenditures

Salaries							
Salaries	4,154,036	4,413,658	4,440,488	3,546,426	4,560,354	3%	4,421,766
Total Salaries	4,154,036	4,413,658	4,440,488	3,546,426	4,560,354	3%	4,421,766

Overtime & Other Pay

Overtime	1,731,463	1,669,787	1,513,286	1,134,038	1,374,249	-18%	1,374,400
Paramedic Pay	282,426	307,681	314,377	222,692	289,500	-6%	320,384
Uniform Allowance	36,000	33,600	36,000	34,800	34,800	4%	36,000
Total Overtime & Other Pay	2,049,889	2,011,068	1,863,662	1,391,530	1,698,549	-16%	1,730,784

Benefits

Medical Insurance	770,249	874,314	882,999	736,069	931,425	7%	983,649
Dental Insurance	42,422	47,681	48,752	39,564	52,752	11%	48,511
Vision Insurance	6,280	6,159	5,934	5,208	6,944	13%	5,814
Life Insurance	4,961	5,251	5,386	4,061	5,415	3%	5,578
Disability Insurance	20,108	18,278	21,836	11,611	15,481	-15%	22,367
HRA	191,835	169,679	176,573	112,085	176,573	4%	188,650
Other Retirement Expense	18,977	19,985	0	0	0	0%	0
SBCERA Expense - Retirement	2,193,380	2,258,223	1,985,530	1,638,701	2,184,935	-3%	1,919,315
Medicare ER	84,421	92,261	86,730	67,999	90,754	-2%	84,693
SUI Insurance	7,641	6,248	6,574	4,991	6,655	7%	6,914
Direct Benefits Cafeteria	50,350	10,123	14,426	20,584	28,313	180%	14,426
Total Benefits Employer Paid	3,390,624	3,508,202	3,234,739	2,640,873	3,499,247	0%	3,279,916
Total Salaries and Benefits	9,594,549	9,932,928	9,538,890	7,578,829	9,758,150	-2%	9,432,465

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Retiree Benefits							
Retiree Medical Insurance	323,642	365,299	372,700	307,847	410,463	12%	422,800
PERS Unfunded Liability	459,296	809,997	879,332	659,499	879,332	9%	846,408
Total Retiree Benefits	782,938	1,175,296	1,252,032	967,346	1,289,795	10%	1,269,208
Professional Services							
Contractual Services	114,290	119,570	135,042	76,706	132,275	11%	129,647
Professional Services	64,258	128,183	125,790	48,805	95,073	-26%	125,790
Professional Services - Legal	159,410	220,635	120,000	111,538	128,717	-42%	200,000
Recruitment	7,100	8,245	11,000	4,258	5,677	-31%	6,000
General Support Services - CSD	31,200	31,200	31,200	0	31,200	0%	31,200
Property Tax Collect Charges	66,654	65,058	68,654	17,619	68,000	5%	68,654
Total Professional Services	442,911	572,891	491,686	258,926	460,943	-20%	561,291
Insurance							
Workers Compensation Insurance	592,535	514,047	555,236	451,260	514,048	0%	526,486
Workers Comp Tail Claims	(18,486)	(19,918)	5,000	5,004	5,004	-125%	5,000
Insurance Property	30,559	31,528	44,494	30,602	40,803	29%	35,578
Insurance Liability	121,363	153,869	196,451	158,550	211,400	37%	225,918
Insurance Crime & Other	5,532	6,203	6,327	6,890	6,203	0%	6,161
Total Insurance	731,502	685,730	807,507	652,306	777,458	13%	799,143
Maintenance and Equipment							
Fleet Maintenance	198,027	137,530	151,500	86,859	115,812	-16%	151,500
Equipment Rotation	24,386	50,209	76,600	34,073	55,000	10%	76,600
Machinery and Equipment	17,824	15,583	50,000	24,938	32,500	109%	50,000
Maint - Buildings and Grounds	82,163	57,083	80,000	16,081	41,441	-27%	80,000
Maintenance Equipment	35,132	21,267	45,000	34,003	45,337	113%	45,000
Communications - Radio	21,250	(119)	11,200	10,647	11,200	-9512%	11,200
Software/Other Peripheral	67,351	50,705	78,873	60,511	80,681	59%	78,873
Total Maintenance and Equipment	446,133	332,258	493,173	267,112	381,972	15%	493,173

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Supplies							
Clothing and Personal Equipment	27,088	19,536	34,100	14,457	29,276	50%	34,100
Fuel	73,235	69,533	74,600	39,303	52,404	-25%	74,600
General Household	14,770	22,619	25,800	13,656	18,208	-20%	18,800
Office Supplies	10,963	8,075	10,000	5,055	6,740	-17%	10,000
Postage	3,035	5,216	5,900	2,442	3,256	-38%	3,400
Printing	3,407	1,444	3,190	1,456	1,941	34%	3,190
Total Supplies	132,499	126,423	153,590	76,369	111,825	-12%	144,090
Utilities							
Data Telephone Lines	68,414	68,085	72,200	56,161	74,881	10%	77,200
Utilities - Electric	62,878	77,039	74,800	74,557	99,409	29%	102,400
Utilities - Gas	52,891	47,056	64,100	35,094	41,895	-11%	43,200
Utilities - Water	20,894	20,156	19,300	12,593	19,784	-2%	20,600
Total Utilities	205,077	212,336	230,400	178,405	235,970	11%	243,400
Other Expenditures							
Advertising	5,398	6,702	8,000	4,312	5,749	-14%	8,000
Community Promotion	3,970	5,253	5,000	5,040	6,720	28%	5,000
Education & Training	36,905	92,933	69,000	10,701	48,268	-48%	50,000
Employee Appreciation	2,309	2,191	3,000	3,085	2,570	17%	3,000
Interest Expense	41,875	48,071	50,000	62,326	63,826	100%	65,000
Other Expenditures	(1,293)	226	2,500	(822)	2,500	1006%	2,500
Memberships and Dues	7,169	10,216	8,000	12,127	13,000	27%	8,000
Rents and Leases	58,724	46,803	48,300	35,749	47,665	2%	40,000
Travel	14,854	20,698	31,800	4,762	16,349	-21%	20,000
Board & Admin Meetings	5,774	17,811	9,400	1,257	1,676	-91%	5,000
Board Stipends and Expenses	23,230	24,490	26,800	10,428	13,904	-43%	15,000
Bank Fees	6,060	9,517	10,790	3,623	4,831	-49%	5,072
Reimburse CSD- Street Lighting	34,322	34,864	0	0	0	0%	0
Total Other Expenditures	239,296	319,775	272,590	152,588	227,059	-29%	226,572
Total Operating Expenditures	12,574,905	13,357,637	13,239,868	10,131,881	13,243,171	(0)	13,169,342

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Excess Revenue over Expenses - Operations	1,180,624	935,535	1,697,863	(670,349)	1,667,295		655,003

AMBULANCE

Ambulance Revenue							
Current Services Charges							
Ambulance Charges for Services	7,226,243	7,566,624	7,612,761	5,779,642	7,706,189	2%	7,783,251
Contractual Allowance	(3,252,786)	(3,843,122)	(3,777,735)	(3,198,096)	(4,114,128)	7%	(4,135,269)
Bad Debt	(711,388)	(443,437)	(222,047)	(171,402)	(228,536)	-48%	(235,392)
Write-Offs	0	0	0	0	0	0%	0
Ground Emergency Medical Transport	39,603	19,007	0	0	0	0%	0
Total Current Service Charges	3,301,672	3,299,072	3,612,979	2,410,144	3,363,525	2%	3,412,590
Other Revenue							
Ambulance Membership Program	19,470	18,075	19,100	11,175	14,900	-18%	14,900
Ambulance Membership Write-Off	(9,553)	(6,224)	(8,523)	(4,135)	(5,513)	-11%	(8,314)
Total Other Revenue	9,917	11,851	10,577	7,040	9,387	-21%	6,586
Total Ambulance Revenue	3,311,589	3,310,923	3,623,556	2,417,184	3,372,912	55%	3,419,176

Ambulance Expenditures							
Salaries							
Salaries	1,235,570	1,281,381	1,359,814	953,515	1,271,353	-1%	1,264,102
Total Salaries	1,235,570	1,281,381	1,359,814	953,515	1,271,353	-1%	1,264,102
Overtime & Other Pay							
Overtime	813,336	769,294	588,848	662,604	683,472	-11%	596,778
Paramedic Pay	14,481	15,817	16,019	12,207	16,276	3%	10,012
Total Overtime & Other Pay	827,817	785,111	604,868	674,811	699,748	-11%	606,790

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Benefits							
Medical Insurance	273,832	321,841	265,805	220,176	293,568	-9%	361,330
Dental Insurance	10,683	8,628	9,253	5,572	7,429	-14%	7,801
Vision Insurance	3,226	3,093	1,948	1,638	2,184	-29%	1,726
Life Insurance	2,659	2,941	2,999	2,019	2,692	-8%	2,913
Disability Insurance	12,791	16,935	17,574	9,275	12,367	-27%	12,738
SBCERA Expense - Retirement	615,984	586,682	533,258	361,430	481,907	-18%	431,001
HRA	46,555	82,003	17,177	3,562	4,354	-95%	8,500
Medicare ER	27,314	27,375	23,690	22,527	30,036	10%	22,472
SUI Insurance	3,763	2,284	2,136	2,287	3,049	34%	2,016
Direct Benefits Cafeteria	33,707	43,048	28,852	13,296	16,804	-61%	14,426
Total Benefits Employer Paid	1,030,514	1,094,830	902,692	641,782	854,390	-22%	864,922
Total Salaries and Benefits	3,093,901	3,161,322	2,867,373	2,270,108	2,825,491	-11%	2,735,814
Retiree Benefits							
Retiree Medical Insurance	10,418	10,055	11,948	5,505	7,340	-27%	7,622
Total Retiree Benefits	10,418	10,055	11,948	5,505	7,340	-27%	7,622
Professional Services							
Contractual Services	649,445	721,837	736,626	689,575	819,433	14%	744,370
Total Professional Services	649,445	721,837	736,626	689,575	819,433	14%	744,370
Insurance							
Workers Compensation Insurance	197,511	171,349	185,079	150,420	200,560	17%	175,493
Insurance Property	10,186	10,468	14,831	10,201	13,601	30%	11,859
Insurance Liability	40,454	51,289	65,484	52,850	70,467	37%	75,306
Total Insurance	248,151	233,106	265,393	213,471	284,628	22%	262,658
Maintenance and Equipment							
Fleet Maintenance	59,045	28,568	48,333	26,677	35,569	25%	48,333
Software/Other Peripheral	3,415	9,229	10,085	9,793	13,057	41%	10,085
Total Maintenance and Equipment	62,460	37,797	58,419	36,470	48,627	29%	58,419

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Supplies							
Fuel	50,717	42,178	53,569	23,909	31,879	-24%	50,153
Medical Supplies	112,330	125,417	111,500	84,434	112,579	-10%	111,500
Postage	449	98	300	168	224	0%	300
Total Supplies	163,495	167,693	165,369	108,511	144,681	-14%	161,953
Other Expenditures							
Other Expenditures	3,444	3,312	3,700	2,537	3,383	2%	3,400
Bank Fees	8,724	8,919	7,600	4,026	5,368	-40%	5,400
Total Other Expenditures	12,168	12,231	11,300	6,563	8,751	-28%	8,800
Total Ambulance Expenditures	4,240,038	4,344,041	4,116,428	3,330,203	4,138,951	-5%	3,979,636
Excess Revenue over Expenses - Ambulance	(928,449)	(1,033,118)	(492,872)	(913,019)	(766,039)		(560,460)

AIR OPERATIONS

Air Operations Revenue							
Current Services Charges							
Air Amb - Clinical Crew - Paramedic Reimbursement	521,898	510,005	552,000	361,682	482,243	-5%	552,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	138,000	138,000	138,000	103,500	138,000	0%	138,000
Air Amb - Patient Transport Fees	272,000	315,350	340,000	280,500	374,000	19%	370,000
Total Current Service Charges	931,898	963,355	1,029,995	745,682	994,243	3%	1,059,995
Use of Money and Property							
Amb Air - Facility Lease	9,600	9,600	9,600	7,200	9,600	0%	9,600
Total Use of Money and Property	9,600	9,600	9,600	7,200	9,600	0%	9,600
Total Air Operations Revenue	941,498	972,955	1,039,595	752,882	1,003,843	-20%	1,069,595

Air Operations Expenditures

Salaries

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Salaries	295,215	352,538	332,721	224,736	299,648	-15%	346,358
Total Salaries	295,215	352,538	332,721	224,736	299,648	-15%	346,358
Overtime & Other Pay							
Overtime	104,387	75,550	84,144	66,828	89,104	18%	91,777
Total Overtime & Other Pay	104,387	75,550	84,144	66,828	89,104	18%	91,777
Benefits							
Medical Insurance	112,209	110,405	118,868	84,385	112,513	2%	109,253
Dental Insurance	5,496	4,455	5,991	2,636	3,515	-21%	6,241
Vision Insurance	1,234	993	773	569	759	-24%	804
Life Insurance	1,415	986	1,728	544	725	-26%	1,747
Disability Insurance	4,211	3,347	2,472	1,628	2,171	-35%	2,555
SBCERA Expense - Retirement	108,000	101,341	88,936	58,546	78,061	-23%	88,065
HRA	20,750	10,750	20,000	0	20,000	86%	20,600
Medicare ER	8,398	8,477	4,824	5,812	5,637	-34%	5,032
SUI Insurance	786	528	504	560	747	41%	504
Total Benefits	262,499	241,282	244,097	154,680	224,128	-7%	234,801
Total Salaries and Benefits	662,101	669,370	660,962	446,244	612,880	-8%	672,935
Maintenance and Equipment							
Maintenance Building and Grounds	0	4,224	5,000	0	5,000	18%	5,000
Total Maintenance and Equipment	0	4,224	5,000	0	5,000	18%	5,000
Utilities							
Utilities - Electric	6,600	8,099	7,300	9,204	10,772	33%	10,800
Utilities - Gas	1,737	1,444	1,400	1,541	2,055	42%	2,100
Utilities - Water	1,067	1,299	1,600	1,647	2,196	69%	2,200
Total Utilities	9,404	10,842	10,300	12,392	15,023	39%	15,100
Total Air Operations Expenditures	671,505	684,436	676,262	458,636	632,902	-8%	693,035

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Excess Revenue over Expenses - Air Operations	269,993	288,519	363,333	294,246	370,940		376,560

FIRE PREVENTION

Fire Prevention Revenue							
Fire Hazard Abatement Citations	278,534	70,038	237,493	102,580	136,773	95%	143,612
Wildfire Mitigation Disclosure AB 38	33,483	81,691	134,154	40,415	53,887	-34%	81,581
Inspections Reports and Misc	16,495	16,567	6,886	59,912	79,883	382%	83,877
Licenses and Permits	7,792	4,486	2,025	3,600	4,800	7%	5,040
Plan Review	31,640	31,392	31,568	10,615	14,153	-55%	14,861
Total Fire Prevention Revenue	367,943	204,174	412,126	217,122	289,496	42%	328,971

Total Fire Prevention Revenue	367,943	204,174	412,126	217,122	289,496		328,971
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Fire Prevention Expenditures

Salaries							
Salaries	211,583	280,534	237,430	176,773	235,697	-16%	168,635
Total Salaries	211,583	280,534	237,430	176,773	235,697	-16%	168,635

Overtime & Other Pay							
Overtime	867	1,720	2,657	1,287	1,716	0%	1,767
Total Overtime & Other Pay	867	1,720	2,657	1,287	1,716	0%	1,767

Benefits - Employer Paid							
Medical Insurance	31,534	38,453	37,734	28,360	37,813	-2%	12,522
Dental Insurance	1,649	2,637	1,653	1,247	1,663	-37%	978
Vision Insurance	447	444	319	355	473	7%	106
Life Insurance	286	312	351	263	351	12%	226
Disability Insurance	586	635	1,489	584	779	23%	826
SBCERA Expense - Retirement	87,155	67,663	68,977	51,615	68,820	2%	48,043
HRA	2,500	2,500	11,250	938	11,250	350%	7,250

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Medicare ER	3,238	4,230	3,457	2,667	3,556	-16%	1,909
SUI Insurance	634	552	252	389	519	-6%	126
Total Benefits	128,028	117,426	125,482	86,418	125,223	7%	71,985
Total Salaries and Benefits	340,479	399,680	365,570	264,478	362,637	-9%	242,387
Professional Services							
Contractual Services	21,745	9,088	21,752	11,957	15,943	75%	16,740
Total Professional Services	21,745	9,088	21,752	11,957	15,943	75%	16,740
Maintenance and Equipment							
Software/Other Peripheral	10,507	0	0	2,399	2,399	0%	2,500
Total Maintenance and Equipment	10,507	0	0	2,399	2,399	0%	2,500
Supplies							
Fuel	45	2,426	2,000	1,310	1,747	-28%	2,000
Office Supplies	3,099	0	0	0	0	0%	0
Postage	19,824	1,113	5,000	878	1,171	5%	5,000
Total Supplies	22,967	3,539	7,000	2,188	2,917	-18%	7,000
Advertising	21,018	20,338	25,000	0	0	-100%	0
Other Expenditures	393	0	0	0	0	#DIV/0!	0
Total Other Expenditures	21,411	20,338	25,000	0	0	-100%	0
Total Fire Prevention Expenditures	417,109	432,645	419,322	281,022	383,896		268,627
Excess Revenue over Expenses - Fire Prevention	(49,166)	(228,471)	(7,196)	(63,900)	(94,400)		60,344

MUTUAL AID

Mutual Aid Revenue							
Intergovernmental							
Mutual Aid Response Reimbursement	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455
Total Intergovernmental Revenue	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Mutual Aid Revenue	652,476	1,583,055	1,106,785	827,504	827,504	-48%	1,042,455
Mutual Aid Expenditures							
Salaries							
Salaries	107,704	251,020	235,077	122,863	122,863	-51%	221,413
Total Salaries	107,704	251,020	235,077	122,863	122,863	-51%	221,413
Overtime & Other Pay							
Overtime	331,204	622,441	580,394	424,708	424,708	-32%	546,660
Total Overtime & Other Pay	331,204	622,441	580,394	424,708	424,708	-32%	546,660
Benefits - Employer Paid							
Medicare ER	11,692	16,004	11,824	9,536	9,536	-40%	11,137
Total Benefits Employer Paid	11,692	16,004	11,824	9,536	9,536	-40%	11,137
Total Salaries and Benefits	450,600	889,465	827,295	557,107	557,107	-37%	779,210
Supplies							
Fuel	3,059	8,456	6,327	1,754	1,754	-79%	5,959
Total Supplies	3,059	8,456	6,327	1,754	1,754	-79%	5,959
Other Expenditures							
Supplies/Travel	40,606	57,671	52,272	33,497	33,497	-42%	49,261
Total Other Expenditures	40,606	57,671	52,272	33,497	33,497	-42%	49,261
Total Mutual Aid Expenditures	494,265	955,592	885,894	592,358	592,358	-38%	834,430
Excess Revenue over Expenses - Mutual Aid	158,211	627,463	220,891	235,146	235,146		208,025

DEBT SERVICING/TRANSFERS

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget

Debt Servicing

Debt Service - Apparatus							
Type 1 Engine Loan Principal (PNC)	115,091	116,106	118,111	118,111	118,111	2%	0
Type 1 Engine Loan Interest (PNC)	4,546	3,531	1,526	1,526	1,526	-57%	0
Brush Engine/Ladder Truck -Loan Principal (B of A)	150,252	152,919	155,634	152,919	152,919	0%	158,396
Brush Engine/Ladder Truck -Loan Interest (B of A)	25,780	23,112	20,398	23,112	23,112	0%	17,636
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	115,280	117,519	119,803	117,519	117,519	0%	122,131
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	21,799	19,559	17,276	19,559	19,559	0%	14,948
Total Debt Service - Apparatus	432,748	432,746	432,748	432,746	432,746	0%	313,111

Debt Service - Pension

Side Fund Loan CSD (Principal)	117,723	60,522	0	0	0	-100%	0
Side Fund Loan CSD (Interest)	5,591	1,135	0	0	0	-100%	0
SBCERA County Pool Payment - Principal	35,243	38,330	41,687	31,265	31,265	-18%	45,339
SBCERA County Pool Payment - Interest	69,741	66,654	63,297	47,473	47,473	-29%	59,645
Total Debt Service - Pension	228,298	166,641	104,984	78,738	78,738	-53%	104,984

Total Debt Service	661,045	599,387	537,732	511,484	511,484		418,095
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Transfer Out - Grant Fund (Matching Expenses)	0	1,892	0	0	0	0%	0
Transfer Out - Capital Fund	41,753	197,802	0	0	0	-100%	0

TOTAL OPERATING FUND REVENUE	19,029,035	20,364,284	21,119,793	13,676,224	20,404,220		19,684,542
TOTAL OPERATING FUND EXPENSES	19,100,621	20,573,431	19,875,507	15,305,584	19,502,762		19,363,166
EXCESS REVENUE OVER EXPENSES	(71,587)	(209,147)	1,244,287	(1,629,360)	901,458		321,376

GRANT FUND

BBL Chipping/Tree Contribution Revenue

Chipping Contribution - City of BBL	0	0	9,462	0	0	#DIV/0!	0
Tree Contribution - City of BBL	9,938	3,000	4,580	0	0	-100%	0
Total Revenue	9,938	3,000	14,042	0	0	-100%	0

BBL Chipping Contribution Expense

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Contractual Services - Chip	0		9,462	0	0	#DIV/0!	0
Contractual Services - Tree	9,938	3,000	4,580	0	0	-100%	0
Total Expense	9,938	3,000	14,042	0	0	-100%	0
HSG Grant Revenue							
Grant Revenue	14,111	27,457	13,406	0	0	-100%	13,406
Total Revenue	14,111	27,457	13,406	0	0	-100%	13,406
HSG Grant Expense							
Radios	14,111	29,374	13,406	0	0	-100%	13,406
Total Expense	14,111	29,374	13,406	0	0	-100%	13,406
TOTAL GRANT FUND REVENUE	24,049	30,457	27,448	0	0		13,406
TOTAL GRANT FUND EXPENSES	24,049	32,374	27,448	0	0		13,406
EXCESS REVENUE OVER EXPENSES	0	(1,917)	0	0	0		0

CAPITAL

Capital Transfers In							
Transfer in from Operating Fund	7,508	197,802					
PY Loan Proceeds	67,801						
Capital Expenditures							
Garage Door Replacement							
Rope Rescue Equipment	7,508						
Ambulance Chassis + Buildout (Roll to 24-25)	0	177,749					
Gurney		0					
282 Exterior Paint		0					
282 Asphalt Patching		15,700					
283 Exterior Paint		0					
Snow Blower		4,353					
282 Roof (Roll to 25-26)	0	0					

2026-2027 BIG BEAR FIRE AUTHORITY BUDGET

	2023-2024	2024-2025	2025-2026	March	2025-2026	2025-2026	2026-2027
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Total Capital Expenditures	7,508	197,802	0	0	0	0	0
TOTAL CAPITAL FUND REVENUE	75,309	197,802	0	0	0	0	0
TOTAL CAPITAL FUND EXPENSES	7,508	197,802	0	0	0	0	0
EXCESS REVENUE OVER EXPENSES	67,801	0	0	0	0	0	0

TOTAL ALL FUND REVENUE	19,128,393	20,394,741	21,147,247	13,676,224	20,404,220	0%	19,697,954
TOTAL ALL FUND EXPENSES	19,132,178	20,603,913	19,902,955	15,305,584	19,502,762	-5%	19,376,572
EXCESS REVENUE OVER EXPENSES	(3,786)	(209,172)	1,244,292	(1,629,360)	901,458		321,381