



**BIG BEAR CITY COMMUNITY SERVICES DISTRICT  
NOTICE OF COMMITTEE MEETING**

A special meeting of the Solid Waste Committee of the Big Bear City Community Services District will be held on Thursday, February 22, 2024, at 9:00 a.m. This meeting will be held at the Big Bear City Community Services District Office located at 139 E. Big Bear Blvd., Big Bear City, California 92314.

The business to be transacted at this special meeting will be:

**CALL TO ORDER AND PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENT**

**OPEN SESSION**

- A. Various Solid Waste Department Topics – including the FY 2023/24 Solid Waste Department Preliminary Budget – Discussion and possible recommendations to the full Board

**ADJOURNMENT**

DATED: February 15, 2024

*John Russo* <sup>(ms)</sup>

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John Russo, President of the Board  
Big Bear City Community Services District

## SOLID WASTE SERVICES

RATE INCREASE      0.0%                  6.8%                  3.0%                  3.0%                  3.0%

### 03 - SOLID WASTE

Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>REVENUE</b>							
<b>Charges for Services</b>							
5000	Charges for services	3,474,418	3,584,653	3,274,958	3,274,958	3,373,207	
5040	Dumpster rentals	310,124	322,274	320,000	320,000	360,000	Based on YTD run rate
5050	Recycling revenue	55,443	32,318	40,000	40,000	30,000	Based on prior year and YTD run rate
5060	SWMD commercial can user fees	7,609	6,999	7,700	7,700	7,000	Based on prior year
5350	Solid Waste Delinquent Assessments	993	2,575	0	0	0	Not budgeted for
	<b>Total Charges for Services</b>	<b>3,848,587</b>	<b>3,948,819</b>	<b>3,642,658</b>	<b>3,642,658</b>	<b>3,770,207</b>	
<b>Sale of Surplus Property</b>							
5100	Sale of surplus property	669	0	0	0	0	Not budgeted for
	<b>Total Sale of Surplus Property</b>	<b>669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Subvention and Grants</b>							
5700	The Recycling Partnership-Grant	160,909	17,879	0	0	0	One-time monies
	<b>Total Subvention and Grants</b>	<b>160,909</b>	<b>17,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest/ Other Income</b>							
5110	Other Income	17,626	(31,396)	0	0	0	Not budgeted for
5302	Administrative Services Fee	0	0	0	0	9,471	Fire Admin Fee
5340	Account write-offs	0	0	0	0	0	Not budgeted for
5400	Interest income	14,043	79,467	0	0	0	Not Budgeted for, market driven
5410	CD interest income	2,479	2,318	2,500	2,500	0	Final CD Matures in Apr. 2024
5450	LAIF fair market value adj.	(52,555)	(838)	0	0	0	GASB entry; not budgeted
5460	CD investment value adj.	0	(877)	0	0	0	GASB entry; not budgeted
	<b>Total Interest/ Other Income</b>	<b>(18,407)</b>	<b>48,675</b>	<b>2,500</b>	<b>2,500</b>	<b>9,471</b>	
<b>Subtotal Revenue</b>		<b>3,991,758</b>	<b>4,015,372</b>	<b>3,645,158</b>	<b>3,645,158</b>	<b>3,779,678</b>	
<b>Interfund Transfers</b>							
5950	Transfer In	25,077	167,117	0	0	0	One-time monies for CD Principal and Petty Cash
	<b>Total Interfund Transfers</b>	<b>25,077</b>	<b>167,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Contributions</b>							
5960	Contributions from reserves	289,873	0	0	0	0	Reserve transactions handled via fund balance
	<b>Total Contributions</b>	<b>289,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>Subtotal Transfers In</b>		<b>314,950</b>	<b>167,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL RESOURCES</b>		<b>4,306,708</b>	<b>4,182,489</b>	<b>3,645,158</b>	<b>3,645,158</b>	<b>3,779,678</b>	

#### OPERATIONS & MAINTENANCE EXPENSE

Direct labor costs							
6000	Salaries and wages	780,969	820,045	896,899	896,899	981,284	
6010	Employee benefits	(316,926)	(711,485)	711,229	711,229	794,958	
6020	Payroll taxes	62,765	64,604	68,613	68,613	75,069	
<b>Total Direct labor costs</b>		<b>526,808</b>	<b>173,164</b>	<b>1,676,741</b>	<b>1,676,741</b>	<b>1,851,311</b>	
Insurance							
6030	Workers' comp. insurance	23,630	30,916	34,500	34,500	28,974	
6125	Liability insurance	50,420	45,536	50,443	50,443	55,056	
6130	Property and other insurance	27,675	7,258	7,984	7,984	10,365	
<b>Total Insurance</b>		<b>101,726</b>	<b>83,710</b>	<b>92,927</b>	<b>92,927</b>	<b>94,395</b>	
Supplies							
6100	Other operating expenses	16,955	26,428	22,000	22,000	45,000	\$10k cart lock purchases & pricing pressures
6190	Computer upgrades/replacements	91	322	1,500	1,500	10,667	Servers, computer replacement, monitor
6210	Fuel expense	107,045	133,868	165,000	165,000	180,000	Continued pricing pressures
6350	Safety equipment	2,728	5,626	1,800	1,800	4,000	Based on prior year trend
6360	Uniforms	9,680	3,783	9,500	9,500	10,700	Continued pricing pressures
6740	Non-capital expenditures	24,853	55,308	69,715	88,209	117,568	See CIP page
<b>Total Supplies</b>		<b>161,350</b>	<b>225,335</b>	<b>269,515</b>	<b>288,009</b>	<b>367,934</b>	
Other Charges and Services							
6110	Utilities	18,176	27,520	21,000	21,000	21,525	Modest CPI Increase
6120	Education and training	26,013	16,444	11,600	11,600	12,000	One CDL certification
6140	Maintenance agreements	12,688	14,779	10,163	10,163	15,263	
6150	Memberships, subscrip. & dues	387	133	900	900	500	
6155	IT Subscriptions	0	0	29,785	29,785	89,736	Current & New Routeware, CRO
6170	Permits and fees	2,302	2,556	3,000	3,000	3,000	
6175	SB County Property Tax Processing Fee	3,604	3,612	3,712	3,712	3,823	
6195	Inventory Loss	0	3,510	0	0	3,000	New GASB entry for damaged carts
6200	Vehicle expense	79,772	157,369	150,000	150,000	155,000	
6220	Outside labor vehicle costs	50,070	8,837	0	0	0	Moved to 6200 in FY2022-23 actuals

## SOLID WASTE SERVICES

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Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
6230	Vehicle body maintenance	11,076	5,936	17,700	17,700	17,000	
6330	Administrative services	652,801	663,297	821,100	813,858	0	Now recorded on account 7060
6490	Engineering Costs	8,079	0	0	0	0	One-time cost for recycle pad
6550	Commercial bins	2,605	0	0	0	0	Purchased in bulk, see CIP page
6560	SWMD commercial user fees	38,431	30,055	45,000	45,000	35,000	Reduced tonnage due to blue & green carts
6570	HHW program	5,521	5,521	6,000	6,000	6,000	
6580	Recycle fees/residue removal	72,821	78,293	100,000	100,000	100,000	
6590	Recycling transportation fees	47,600	36,351	55,000	55,000	60,000	
6730	Facility improvement/maint.	7,039	11,127	10,000	10,000	10,000	
7060	Administrative Dept. Expense	0	0	0	0	876,526	Prior years in account 6330
	<b>Total Other Charges and Services</b>	<b>1,038,986</b>	<b>1,065,341</b>	<b>1,284,960</b>	<b>1,277,718</b>	<b>1,408,373</b>	
<b>TOTAL OPER. &amp; MAINT. EXP BEFORE RESERVE CONTR.</b>		<b>1,828,870</b>	<b>1,547,549</b>	<b>3,324,143</b>	<b>3,335,395</b>	<b>3,722,013</b>	
<b>Interfund Transfers</b>							
6900	Transfer Out	0	158,337	0	0	0	Transfer of Admin assets to Enterprise Depts.
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>158,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Contributions to Reserves</b>							
6810	Reserve contribution-Vehicle	289,873	0	0	0	0	Reserve transactions handled via fund balance
6830	Reserve Contrib. - ADA	21,000	0	0	0	0	Reserve transactions handled via fund balance
	<b>Total Contributions to Reserves</b>	<b>310,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSE</b>		<b>2,139,743</b>	<b>1,705,886</b>	<b>3,324,143</b>	<b>3,335,395</b>	<b>3,722,013</b>	

### CAPITAL APPROPRIATIONS

<b>Other Appropriations</b>							
3550	Obligation under capital lease	226,322	226,699	233,009	233,009	233,275	
2000	Land	0	0	0	0	0	
2050	Land improvements	1,786	12,124	0	0	0	
2060	Buildings	(8,793)	28,229	171,638	171,638	192,638	
2070	Equipment	714,986	962,216	935,000	1,370,198	95,000	
2090	Software	0	5,695	0	0	0	
2250	Construction in Process	102,249	0	0	11,807	0	
6850	Equipment lease interest	21,711	12,806	12,790	12,790	6,398	
	<b>Total Other Appropriations</b>	<b>1,058,259</b>	<b>1,247,769</b>	<b>1,352,437</b>	<b>1,799,441</b>	<b>527,311</b>	

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### 03 - SOLID WASTE

Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>TOTAL APPROPRIATIONS/ EXPENDITURES</b>		<b>3,198,002</b>	<b>2,953,655</b>	<b>4,676,580</b>	<b>5,134,836</b>	<b>4,249,324</b>	
<b>NET SURPLUS (DEFICIT) BEFORE DEPRECIATION</b>		<b>1,108,705</b>	<b>1,228,834</b>	<b>(1,031,422)</b>	<b>(1,489,678)</b>	<b>(469,647)</b>	
<b>Ending Fund Balance (Net Position)</b>		<b>183,666</b>	<b>2,823,106</b>	<b>1,791,684</b>	<b>1,333,428</b>	<b>863,781</b>	
<i>Reserve Policy Designation</i>		<i>3,097,301</i>	<i>3,590,680</i>	<i>4,139,113</i>	<i>4,139,113</i>	<i>3,542,014</i>	
<i>Are we meeting our Reserve Policy?</i>		<i>No</i>	<i>No</i>	<i>No</i>	<i>No</i>	<i>No</i>	

## SOLID WASTE SERVICES

**5 YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR ENDING 6/30/2025  
SOLID WASTE**

Account	Large Purchases (Not Capital-R&M or O&M)	2024/25	2025/26	2026/27	2027/28	2028/29	Total
6155	Routing Cloud Services to Customer Service	6,544					6,544
6155	Routing Software Installation/ Implementation	62,410					62,410
6740	Routing Software Equipment	13,044					13,044
6190	Server Replacements	7,667	-	9,333	4,667	6,167	27,833
6740	Major Repairs	50,000	50,000	50,000	50,000	50,000	250,000
6740	Solid Waste Rate Study	50,000					50,000
6740	Tool Lockers	4,524					4,524
6740	Roof Repair		60,000				60,000
6740	Arc Flash/CAD Drawings						-
6740	Server Replacements	-	-	13,000	13,000	-	26,000
	<b>Total</b>	<b>194,189</b>	<b>110,000</b>	<b>72,333</b>	<b>67,667</b>	<b>56,167</b>	<b>500,355</b>
Account	Capital Improvement Plan	2024/25	2025/26	2026/27	2027/28	2027/28	Total
2070	Collection Containers	55,000	55,000	55,000	55,000	55,000	275,000
2070	Upgrade Building Electrical to LED (AB2208)	40,000					40,000
2070	New Floor Cleaner		40,000				40,000
2050	Electric Vehicle Charging Infrastructure		132,000				132,000
	<b>Total</b>	<b>95,000</b>	<b>227,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>487,000</b>
Account	Capital Improvement Plan portion for Admin. Services	2024/25	2025/26	2026/27	2027/28	2027/28	Total
2060	ADA design plans/construction	21,000	21,000	21,000	21,000	21,000	105,000
2060	ADA design plans/construction - Carryover	171,638	-	-	-	-	171,638
	<b>Total</b>	<b>192,638</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>276,638</b>
Account	Capital Improvement Plan - Vehicle	2024/25	2025/26	2026/27	2027/28	2027/28	Total
	N/A until FY2029-30; see vehicle replacement schedule						-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# SOLID WASTE SERVICES

## Solid Waste Department - Reserve Policy Requirements

Capital Reserve Funds								RESERVE TARGET FOR FISCAL YEAR ENDING 6/30/2025
Operational Reserve Fund (1)	Capital Projects Reserve Fund (2a)	Designated Emergency Operational Reserve Fund (2b)	Self Insurance Reserve Fund (3)	Rate Stabilization Fund (4)	Debt Service Reserve Fund (5)	Vehicle Replacement (6)	Administrative Services (7)	
930,503	152,728	450,000	286,844	602,051	287,608	738,584	93,696	3,542,014

(1) 3 months operational expenses

(2a) Yearly average of the 2025-2029 Capital Improvement Plan. Includes Administrative capital reserve obligation.

(2b) Estimated cost of 1 trash truck

(3) Current and retiree projected health insurance expense for FY 2025

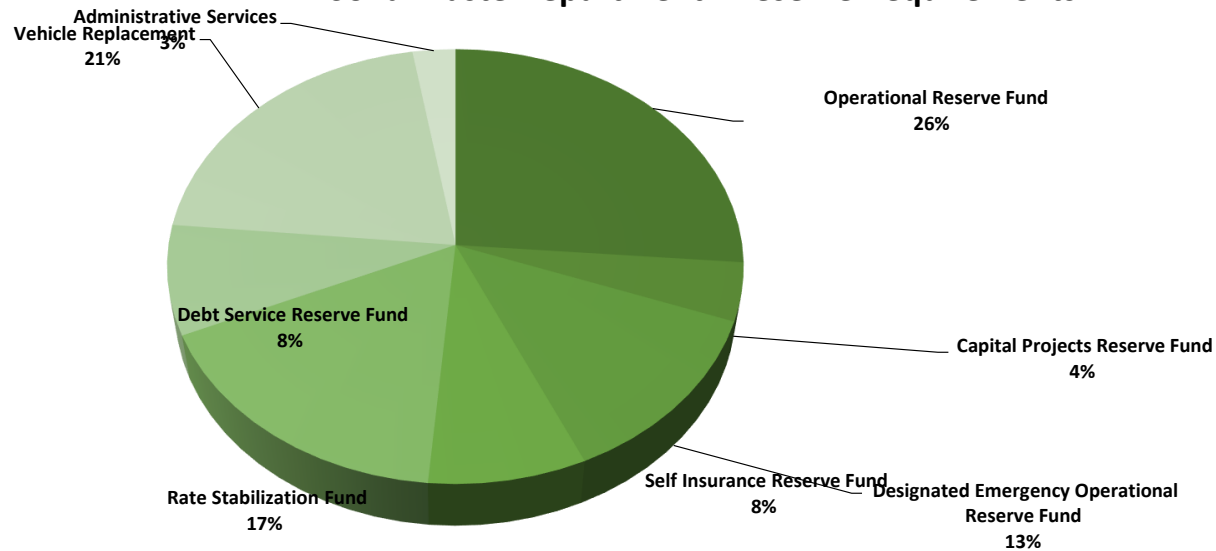
(4) 3 months of O&M averaged over the previous 5 years

(5) 1.2 times the annual debt service payment.

(6) Based on the 5 year Vehicle Replacement Schedule which is updated annually during the budget process

(7) Based on 1/3 of Administrative Services reserve policy

### Solid Waste Department - Reserve Requirements



## SOLID WASTE SERVICES

### SOLID WASTE SERVICES

#### VEHICLE REPLACEMENT SCHEDULE

Vehicle/Equipment	Original Purchase Cost	Purchase Date	Useful Life (Years)	Replacement Cost *	Replacement Year Scheduled	7/1/24 Reserve Amount	Reserve Contribution Vehicle	6/30/25 Reserve Amount
Unit #327 - Bin Truck 2017	75,007	2018	11	75,000	2029/30	41,939	5,510	47,449
Unit #322 - Ford Super Duty 4X4	128,938	2017	13	180,000	2030/31	83,727	13,753	97,480
Unit #300 - Freightliner Rear Loader 2020	267,650	2020	10	500,000	2030/31	126,143	53,408	179,551
Unit #333 - Freightliner Automated Truck 2020	270,260	2020	10	500,000	2030/31	135,282	60,786	196,068
Unit #323 - 2020 Ford F550	90,213	2021	10	100,000	2031/32	30,071	34,965	65,035
Unit #301 - Dodge Ram 4X4	60,000	2024	10	80,000	2034/35	-	8,000	8,000
Unit # TBD - Freightliner	381,349	2024	10	450,000	2034/35	-	45,000	45,000
Unit # TBD - Autocar ACS	449,983	2024	10	500,000	2034/35	-	50,000	50,000
Unit # TBD - Autocar Front Loader	423,866	2024	10	500,000	2034/35	-	50,000	50,000
Unit #357 - Autocar ACX64 2016	409,998	2016	7	-		-	-	-
Unit #305 - Autocar ACX42 2016	259,954	2016	7	-		-	-	-
Unit #324 - Dodge Ram 4X4	33,793	2014	9	-		-	-	-
Unit #312 - Autocar ACX42 2013	242,609	2014	8	-		-	-	-
Unit #308 - 2000 F350 FORD P/UP	30,532	2000	15	-		-	-	-
Unit #310 - Ford 4X4 Bin Truck 2004**	39,458	2004	10	-		-	-	-
Unit #311 - Autocar ACX42 2013**	242,609	2014	10	-		-	-	-
Unit #347 - Autocar ACX64 2015**	269,984	2015	10	-		-	-	-
<b>Totals</b>				<b>2,885,000</b>		<b>417,162</b>	<b>321,423</b>	<b>738,584</b>

\* Prices are based on current replacement costs.

\*\* Units not scheduled to be replaced.

Note: 2024 State Mandate to move to electric refuse trucks.



# SOLID WASTE SERVICES

<b>Amortization Schedule</b> <b>Lease of Toter Carts, Unit #300 and Unit #333</b>
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Capital One Public Funding, LLC

**PAYMENT SCHEDULE**

Original Principal Amount: \$ 1,134,000.00  
Interest Rate: 2.74287%

Payments will be made in accordance with this amortization schedule:

<b>Rental Payment Date</b>	<b>Total Rental Payment</b>	<b>Principal Portion</b>	<b>Interest Portion</b>
8/7/2024	239,673.10	233,274.69	6,398.41
<b>Total:</b>	<b>239,673.10</b>	<b>233,274.69</b>	<b>6,398.41</b>

Cart Lease:	131,913	per year
Unit #300 & #333:	<u>113,886</u>	per year
	<b>245,799</b>	annual lease payment

Note: on 03/08/2022 there was a principal reduction of \$5,738.05 that has impacted the remaining lease payments and reduced them. The principal reduction is due to the truck purchase actually coming in less than what was originally anticipated.

# SOLID WASTE SERVICES

**RATES OVERVIEW**  
**FISCAL YEAR ENDING 6/30/2025**  
**SOLID WASTE SERVICES**

	Year Referenced in Rate Study		
<u>Residential and Commercial</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>Increase/</u>
	<u>Existing</u>	<u>Proposed</u>	<u>(Decrease)</u>
<i>Annual</i> 1st Refuse & Recycling Container	\$302.35	\$311.38	\$9.03
<i>Monthly</i> change to billing			\$0.75