



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

A special meeting of the Administrative Committee of the Big Bear City Community Services District will be held on February 7, 2024, at 1:30 p.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 Administrative Department Topics – including the FY 2024/25 Administrative Department Preliminary Budget – Discussion and possible recommendations to the full Board

**ADJOURNMENT**

DATED: February 2, 2024

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

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

# GENERAL GOVERNMENT SERVICES

## 50 - GENERAL GOVERNMENT SERVICES

Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>REVENUE</b>							
<b>Sale of Surplus Property</b>							
5100	Sale of Surplus Property	1,500	0	0	0		Not budgeted for
	<b>Total Sale of Surplus Property</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest/ Other Income</b>							
5020	Erwin Lake Park Lease	1	0	0	0	0	Erwin Lake Park; 5 years paid in FY21; 1 yr paid FY22
5110	Other income	17,629	28,785	0	0	0	
5120	Fire Income	0	776	0	0	50,000	Expense reimb. From BBFA
5200	Fire prevention/protection tax	2,205,761	2,172,390	2,260,905	2,260,905	2,317,427	Modest increase for CPI
5220	Property taxes	2,954,439	3,362,463	3,027,425	3,027,425	3,103,110	Modest increase for CPI
5221	Property taxes - Street lighting	32,723	33,356	40,446	40,446	41,457	Modest increase for CPI
5222	Property taxes - Parks		852	875	875	897	Previously booked to 5220
5400	Interest income	4,505	31,252	0	0	0	Not Budgeted for, market driven
5450	LAIF fair market value adj.	(21,272)	(9,075)	0	0	0	GASB entry; not budgeted
5460	CD investment value adj.	(16,109)	0	0	0	0	Not Budgeted for, market driven
	<b>Total Interest/ Other Income</b>	<b>5,177,676</b>	<b>5,620,799</b>	<b>5,329,650</b>	<b>5,329,650</b>	<b>5,512,892</b>	
<b>Subtotal Revenue</b>		<b>5,179,176</b>	<b>5,620,799</b>	<b>5,329,650</b>	<b>5,329,650</b>	<b>5,512,892</b>	
<b>Interfund Transfers</b>							
5300	Allocations from other funds-ADA	63,000	0	0	0	0	Assets moved to Enterprise Depts.
	<b>Total Interfund Transfers</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Subtotal Transfers In</b>		<b>63,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL RESOURCES</b>		<b>5,242,176</b>	<b>5,620,799</b>	<b>5,329,650</b>	<b>5,329,650</b>	<b>5,512,892</b>	

<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>							
<b>Other Charges and Services</b>							
6175	SBC Tax Administrative Fees	12,759	13,619	13,078	13,078	13,405	
6640	JPA tax expenditures	5,161,478	5,521,234	5,275,251	5,275,251	5,407,132	Tax remittances to BBFA
6645	JPA non- tax expenditures	0	1,103	0	0	50,000	Based on FY23-24 YTD trend
6650	Street lighting expense	32,723	33,356	40,446	40,446	41,457	Electricity increase - based on BVES notification
6730	Facility improvement/maint- Parks	804	852	875	875	897	Modest increase for CPI
	<b>Total Other Charges and Services</b>	<b>5,207,764</b>	<b>5,570,164</b>	<b>5,329,650</b>	<b>5,329,650</b>	<b>5,512,892</b>	

## GENERAL GOVERNMENT SERVICES

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Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>TOTAL OPER. &amp; MAINT. EXP BEFORE RESERVE CONTR.</b>		5,207,764	5,570,164	5,329,650	5,329,650	5,512,892	
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSE</b>		5,207,764	5,570,164	5,329,650	5,329,650	5,512,892	
<b>CAPITAL APPROPRIATIONS</b>							
<b>Other Appropriations</b>							
2060	Buildings	(155,436)	0	0	0	0	FY2021-22 Asset disposal; move ADA to 2250
2070	Equipment	(60,358)	0	0	0	0	FY2021-22 Asset disposal
	<b>Total Other Appropriations</b>	<b>(215,794)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Assets moved to Enterprise Depts.</b>
<b>TOTAL APPROPRIATIONS/ EXPENDITURES</b>		<b>4,991,970</b>	<b>5,570,164</b>	<b>5,329,650</b>	<b>5,329,650</b>	<b>5,512,892</b>	
<b>NET SURPLUS (DEFICIT) BEFORE DEPRECIATION</b>		<b>250,207</b>	<b>50,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ADMINISTRATIVE SERVICES

### 60 - ADMINISTRATIVE SERVICES

Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>REVENUE</b>							
<b>Interest/ Other Income</b>							
5110	Other income	27,901	74,010	0	0	0	Not budgeted for
5120	Misc. revenue	2,470	494	0	0	0	Not budgeted for
5302	Administrative services fees	28,700	28,700	31,200	31,200	0	Fire Admin fee - Moved to Enterprise Depts.
	<b>Total Interest/ Other Income</b>	<b>59,070</b>	<b>103,203</b>	<b>31,200</b>	<b>31,200</b>	<b>0</b>	
<b>Subtotal Revenue</b>		<b>59,070</b>	<b>103,203</b>	<b>31,200</b>	<b>31,200</b>	<b>0</b>	
<b>Interfund Transfers</b>							
5300	Allocations from other funds	2,040,003	2,008,593	0	0	0	N/A, will be booked directly starting FY24-25
01.6330	Water-Administrative services	0	0	999,664	990,847	0	N/A, will be booked directly starting FY24-25
02.6330	Sewer-Administrative services	0	0	740,840	734,306	0	N/A, will be booked directly starting FY24-25
03.6330	Solid Waste-Administrative services	0	0	821,100	813,858	0	N/A, will be booked directly starting FY24-25
5950	Transfer In	0	203,317	0	0	0	N/A, will be booked directly starting FY24-25
	<b>Total Interfund Transfers</b>	<b>2,040,003</b>	<b>2,211,910</b>	<b>2,561,605</b>	<b>2,539,010</b>	<b>0</b>	
<b>Contributions</b>							
5960	Contributions from reserves	5,067	0	0	0	0	Reserves reside on the Enterprise Funds
	<b>Total Contributions</b>	<b>5,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Subtotal Transfers In</b>		<b>2,045,070</b>	<b>2,211,910</b>	<b>2,561,605</b>	<b>2,539,010</b>	<b>0</b>	
<b>TOTAL RESOURCES</b>		<b>2,104,140</b>	<b>2,315,114</b>	<b>2,592,805</b>	<b>2,570,210</b>	<b>0</b>	

### OPERATIONS & MAINTENANCE EXPENSE

<b>Direct labor costs</b>							
6000	Salaries and wages	1,000,421	1,022,986	1,115,638	1,079,993	1,072,005	
6010	Employee benefits	654,699	643,303	856,164	854,196	935,422	
6020	Payroll taxes	75,410	70,969	85,346	82,619	82,008	
	<b>Total Direct labor costs</b>	<b>1,730,529</b>	<b>1,737,257</b>	<b>2,057,148</b>	<b>2,016,808</b>	<b>2,089,435</b>	
<b>Insurance</b>							
6030	Workers' comp. insurance	21,484	28,562	31,911	31,911	29,058	
	<b>Total Insurance</b>	<b>21,484</b>	<b>28,562</b>	<b>31,911</b>	<b>31,911</b>	<b>29,058</b>	

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Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>Supplies</b>							
6180	I.T. operating expense	4,425	4,323	5,000	5,000	5,000	
6190	Computer upgrades/replacements	653	20	9,700	9,700	20,000	
6300	Office supplies	16,971	18,285	16,000	16,000	20,000	
6310	Office equipment	0	0	5,000	5,000	5,000	General repairs
6320	Postage	23,881	25,438	28,757	28,757	33,072	YTD run rate and 6% cumulative increase
6350	Safety equipment	105	676	500	500	1,000	Upgrade emergency supplies
6360	Uniforms	442	259	500	500	500	Employee turnover
6740	Non-capital expenditures	19,301	20,762	35,800	35,800	53,500	See CIP page
	<b>Total Supplies</b>	<b>65,779</b>	<b>69,765</b>	<b>101,257</b>	<b>101,257</b>	<b>138,072</b>	
<b>Other Charges and Services</b>							
6060	Legal fees	23,669	6,871	40,000	40,000	50,000	
6070	Auditing and Accounting fees	38,650	17,900	45,950	45,950	27,400	Audit plus OPEB roll-forward valuation services
6080	Payroll processing fees	13,438	15,692	17,500	17,500	18,000	Modest increase
6090	Bank fees	9,429	5,751	14,400	14,400	15,000	Modest increase; FY22-23 Bank Transition
6095	Professional Services Other	0	0	17,000	22,000	0	FY22-23 one-time expense
6100	Other operating expenses	16,270	14,509	17,000	17,000	17,500	Modest increase
6110	Utilities	53,210	55,842	58,000	58,000	59,450	2.5% overall increase
6120	Education and training	4,469	9,596	20,000	20,000	20,000	
6140	Maintenance agreements	48,699	46,542	50,166	50,166	59,309	
6150	Memberships,subscrip. & dues	24,357	25,057	27,810	27,810	28,505	
6155	IT Subscriptions	0	0	14,023	14,023	18,120	
6170	Permits and fees	143	1,076	1,500	1,500	1,500	
6200	Vehicle expense	189	88	1,200	1,200	1,200	Used as needed
6210	Fuel expense	902	1,145	1,400	1,400	1,650	Based on YTD run rate and modest pricing increase
6250	Vehicle allowance	8,940	8,940	8,940	9,685	8,940	GM vehicle allowance \$745/ month
6370	LAFCO apportionment	6,750	6,846	7,100	7,100	7,100	Based on revenue growth and mix w/ BBFA
6600	BOD operating expense	1,856	1,820	1,500	1,500	1,900	
6610	Directors fees	21,600	21,300	30,000	30,000	30,000	
6615	GM Recruitment Expense	0	18,000	0	12,000	0	FY22-23 one-time expense
6620	Directors education	2,054	1,971	15,000	15,000	15,000	
6730	Facility improvement/maint.	6,680	16,517	14,000	14,000	19,000	Average year plus radio upgrades
	<b>Total Other Charges and Services</b>	<b>281,306</b>	<b>275,464</b>	<b>402,489</b>	<b>420,234</b>	<b>399,575</b>	
<b>TOTAL OPER. &amp; MAINT. EXP BEFORE RESERVE CONTR.</b>		<b>2,099,098</b>	<b>2,111,047</b>	<b>2,592,805</b>	<b>2,570,210</b>	<b>2,656,140</b>	

## ADMINISTRATIVE SERVICES

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Acct#	Title	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Adjusted	2024-25 Projected	Comments
<b>Interfund Transfers</b>							
6900	Transfer Out	78,368	1,350	0	0	0	N/A, will be booked directly starting FY24-25
	<b>Total Interfund Transfers</b>	<b>78,368</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Contributions to Reserves</b>							
6810	Reserve contribution-Vehicle	5,067	0	0	0	0	Reserves moved to Enterprise Depts.
	<b>Total Contributions to Reserves</b>	<b>5,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSE</b>		<b>2,182,533</b>	<b>2,112,397</b>	<b>2,592,805</b>	<b>2,570,210</b>	<b>2,656,140</b>	
<b>TOTAL APPROPRIATIONS/ EXPENDITURES</b>		<b>2,182,533</b>	<b>2,112,397</b>	<b>2,592,805</b>	<b>2,570,210</b>	<b>2,656,140</b>	
<b>NET SURPLUS (DEFICIT)</b>		<b>(78,393)</b>	<b>202,717</b>	<b>0</b>	<b>0</b>	<b>(2,656,140)</b>	

## ADMINISTRATIVE SERVICES

**5 YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR ENDING 6/30/2024  
ADMINISTRATIVE SERVICES**

Account	Large Purchases (Not Capital-R&M or O&M)	2024/25	2025/26	2026/27	2027/28	2028/29	Total
6740	Window Replacement	3,000		3,000		3,000	9,000
6740	WiFi Security Software	-	7,000	-	-	7,000	14,000
6740	Election Costs	10,000		10,000		10,000	30,000
6740	Customer Service furniture/ desks	12,000					12,000
6740	Electrical upgrades (not carryover)	7,500	5,000	5,000	5,000	5,000	27,500
6740	UPS (Server Rack)					9,000	9,000
6740	Firewall Replacements			10,000			10,000
6190	Admin Computer Replacement	20,000					20,000
6190	IT Computer Replacement					4,000	4,000
6740	Generator fencing	15,000					15,000
6155	Verkada Camera License X 7	6,000			6,000		12,000
6740	CIS Improvements Includes Website (hosted)	6,000	6,000	6,000	6,000	6,000	30,000
	<b>Total</b>	<b>79,500</b>	<b>18,000</b>	<b>34,000</b>	<b>17,000</b>	<b>44,000</b>	<b>192,500</b>
Account	Capital Improvement Plan paid for by <i>Enterprise Funds</i>	2024/25	2025/26	2026/27	2026/27	2026/27	Total
2060	ADA design plans/construction	63,000	63,000	63,000	63,000	63,000	315,000
2060	ADA design plans/construction - Carryover	514,913					514,913
	<b>Total</b>	<b>577,913</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>829,913</b>
Account	Capital Improvement Plan - Vehicle (paid for by Reserves)	2024/25	2025/26	2026/27	2026/27	2026/27	Total
	N/A until FY2032-33; see vehicle replacement schedule						-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ADMINISTRATIVE SERVICES

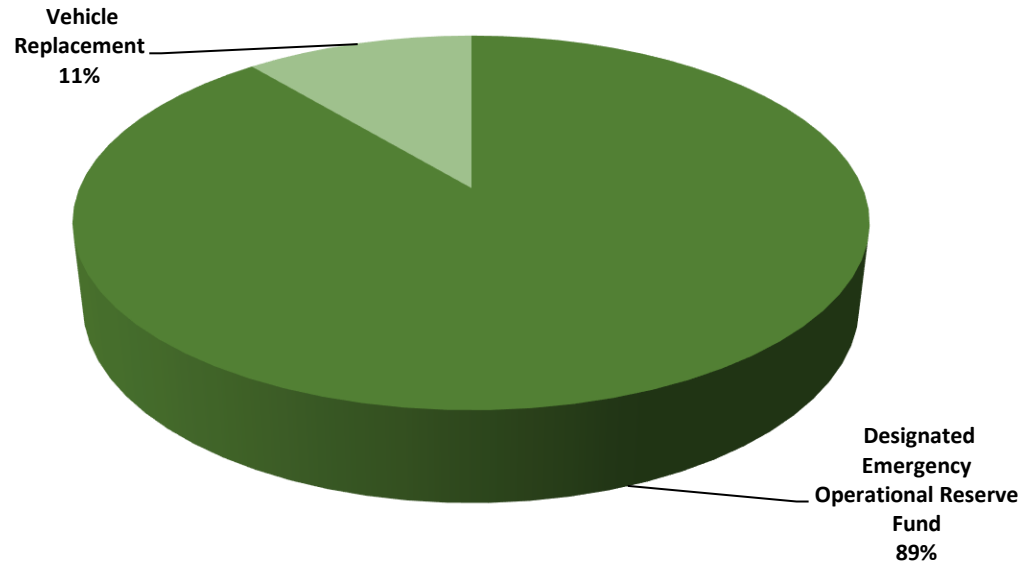
## General Fund - Reserve Policy Requirements

Designated Emergency Operational Reserve Fund (1)	Vehicle Replacement (2)	RESERVE TARGET FOR FISCAL YEAR ENDING 6/30/2025
250,000	31,089	<b>281,089</b>

(1) Estimated 1/3 of replacement cost (\$150,000) of IT hardware plus \$100,000

(2) Based on the 5 year Vehicle Replacement Schedule

### General Fund Reserve Requirements





## ADMINISTRATIVE SERVICES

**ADMINISTRATIVE 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 #601 - Subaru Crosstrek	25,770	2018	15	35,000	2032/33	14,209	2,310	16,519
Unit #602 - Ford Ranger	39,709	2020	15	41,000	2034/35	11,633	2,937	14,570
<b>Totals</b>						<b>\$ 25,843</b>	<b>\$ 5,247</b>	<b>\$ 31,089</b>