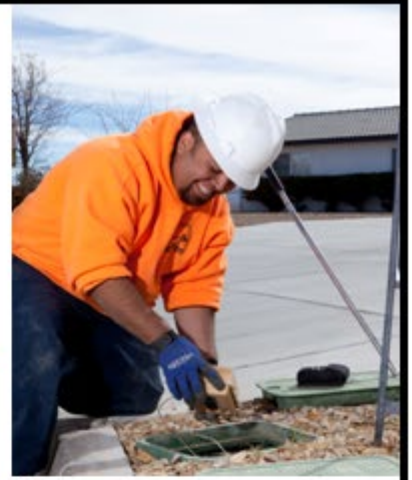




BUDGET

FISCAL YEAR 2020



26540 Vista Rd.
Helendale, CA 92342
(760) 951-0006
www.helendalecsd.org

Services

Water, Wastewater, Parks & Recreation, Solid Waste,
Street Lighting and Graffiti Abatements



Table of Contents

Mission & Vision Statement	Page 3
Board of Directors	Page 4
Governance & District Services	Page 5
District Information	Page 6
Capital Improvement Budget	Page 7-8
Budget Summary	Page 9-11
Executive Summary	
Message from the General Manager	13
Budget Overview	14-25
Miscellaneous	
Budget Process and Schedule	27
Budgetary Control and Financial Practices	28
Current Financial Plan	29
Five Year Forecast	30
Restricted & Unrestricted Reserves Funding Guidance	31
Purchasing Process	32
Financial Policies	33-35
Compensation and Benefits	36
Water Fund	
Summary	38-39
Revenue	40-41
Expenses	42-44
Wastewater Fund	
Summary	46-47
Revenue	48
Expenses	49-51
Solid Waste	
Summary	53-54
Revenue	55
Expenses	56-57
General Government Fund	
Recycling Center Summary	59
Recycling Center Revenue	60
Recycling Center Expenses	61
District Properties Summary	62
District Properties Revenue	63
District Properties Expenses	64
Park and Recreation	
Summary	65-66
Revenue	67-68
Expenses	69-71
Administration	
Summary	72-73
Revenue	74
Expense	75-77
Organization	
Organizational Chart	79
Table of Organization	80



Mission Statement

The Mission of the Helendale Community Services District is to provide efficient, effective local government service through transparent operation in all areas for the benefit of the community.

Vision Statement

To be an innovative leader in the development of programs, employment of technology, and sustainability of services to meet the current and future needs of the community.



Board of Directors

Board Member	Position	Term Expires
Ron Clark	President	2022
Tim Smith	Vice President	2022
Sandy Haas	Secretary	2020
Craig Schneider	Director	2022
Henry Spiller	Director	2020

District Leadership

Kimberly Cox	General Manager
Alex Aviles	Wastewater Operations Manager
Craig Carlson	Water Operations Manager
Sharon Kreinop	Accounting Department
Jean Thomas	Customer Service Supervisor
Cheryl Vermette	Program Coordinator

You can reach District staff Monday through Friday
from 8:00 am - 5:30 pm at (760) 951-0006.

Governance

The District is a Community Services District formed under California Government Code Section 14957 and is authorized to provide the services of water, wastewater, solid waste, park and recreation, graffiti abatement and street lighting.

The District is governed by an elected, five-member Board of Directors elected to four-year terms in even-year election cycles with two elected in one even-year cycle and then two years later three are elected. The Directors set the policies of the District and

delegate management responsibility of the day-to-day operations to an at-will contracted General Manager. The General Manager is responsible for the staffing of the District including department managers and supervisors. The District currently employs seventeen full-time and fifteen part-time employees. The District's General Manager, General Counsel, and external Auditor report directly to the Board of Directors.

The Board of Directors' regularly scheduled meetings are on the first and third Thursday of each month at 6:30 pm at the Helendale Community Center in Suite C. The Park and Recreation committee has regularly scheduled monthly meetings on the second Tuesday of each month at 3:00 pm. These meetings are open to the public whom are encouraged to attend.

District Services

The District provides the following services within its service area:

Water
Wastewater
Solid Waste and Recycling
Park and Recreation
Street Lighting
Graffiti Abatement



HELENDALE COMMUNITY SERVICES DISTRICT

INFORMATION

Water System	
Miles of Water Main	37
Active Wells	2
Standby Wells	7
Service Connections (Meters)	2,816
Park and Recreation Facilities	
Number of Parks	1
Number of Community Centers	1
Solid Waste and Recycling	
Number of Residential Customers	2,334
Sewer System	
Miles of sewer line	36
Manholes	560
Helendale Statistics <i>(Source: Census 2010)</i>	
Population	6,379
Median Household Income	\$70,329
Composition of Population	
Males	3,189
Females	3,190
Median Age	45.7
Race	
White	79.6%
African American	5.4%
American Indian/Alaskan	0.8%
Asian	3.3%
Hawaiian/Pacific Islander	0.3%
Other	6.6%
Two or more races	4.0%
Service Area	108 square miles



Capital Improvement



Capital Budget FY 2020 - FY2024

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total Cost
Water						
Corporate Yard - 60x120 Metal Building / Enclosure	\$ 300,000	-	\$ -	\$ -		\$ 300,000
Generator	90,000	-	-	-		90,000
New Well (Location TBD)	851,000	-	-	-		851,000
Well 1A Building Improvements	-	40,000	-	-		40,000
Abandon Wells 5 & 6	-	-	-	-	30,000	-
New Well Pipeline (connect to Distribution System)	210,000	210,000	-	-		420,000
North & South Tank - Interior Re-Coating	250,000	-	-	-		250,000
North & South Tank - Valves & Manifold	80,000	-	-	-		80,000
New Turbine Pump Well 1A	-	85,000	-	-		85,000
New Turbine Pumps Well 4A	-	-	85,000	-		85,000
Well Rehabilitation 4A	-	-	\$ 110,000	-		110,000
Well Rehabilitation 1A	110,000	-	-	-		110,000
Water Truck	-	-	-	-		-
Ride On Trencher	7,000	-	-	-		7,000
AMI Meters	162,667	162,667	162,667	185,167	185,166	858,334
Well Exploration Test Holes	170,000	-	-	-		170,000
Service Truck	-	-	20,000	-		20,000
Total Capital Projects	\$ 2,230,667	\$ 497,667	\$ 357,667	\$ 185,167	\$ 215,166	3,486,334
Wastewater						
Rehab Digester	\$ -	\$ -	\$ 175,000	\$ -		\$ 175,000
Generator (reconfigure and/or remove)	-	-	-	100,000		100,000
Monitoring Wells	120,000	-	-	-		120,000
Plant & Lift Station #1 SCADA	-	40,000	-	-		40,000
Plant Sludge Lines (Replacement)	320,000	-	-	-		320,000
Grit Removal System (Replacement)	120,000	-	-	-		120,000
Secondary Irrigation Pump Project	50,000	-	-	-		50,000
Storage Building/Office/Lab	300,000	-	-	-		300,000
Secondary Clarifier Rehabilitation	120,000	-	-	-		120,000
Schooner Pump Station Coating	25,000	-	-	-		25,000
Parkway Pump Station Coating	25,000	-	-	-		25,000
Smithson Lift Station Rebuild	75,000	-	-	-		75,000
Parshall Flume Grating and Concrete Repair	-	35,000	-	-		35,000
BioFilter Rebuild TF#1 & TF#2	-	50,000	-	-		50,000
Valve Replacement Drying Beds	7,000	-	-	-		7,000
Manifold for Secondary Irrigation & New Lines (Park)	-	40,000	-	-		40,000
New Edison Service for Secondary Irrigation	50,000	-	-	-		50,000
Collection System Lining - Various areas	25,000	25,000	-	-		50,000
Fine Bar Screen Replacement	-	-	-	-	130,000	130,000
Total Capital Projects	\$ 1,237,000	\$ 190,000	\$ 175,000	\$ 100,000	\$ 130,000	1,832,000
Parks and Recreation						
Curbing - Park	\$ 60,000	\$ -	\$ -	\$ -		\$ 60,000
Electronic Gates (3) - Park	45,000	-	-	-		45,000
Additional Restroom Building - Park	30,000	-	-	-		30,000
Community Center Roof Repairs	10,000	-	-	-		10,000
Community Center Parking Lot Resurfacing	-	75,000	-	-		75,000
Asphalt Parking Lot - Park	-	167,000	-	-		167,000
Additional Asphalt Parking Area - Community Center	80,000	-	-	-		80,000
Park Lighting	-	70,000	-	-		70,000
Splash Pad - Park	-	-	500,000	-		500,000
Total Capital Projects	\$ 225,000	\$ 312,000	\$ 500,000	\$ -	\$ -	\$ 135,000
Solid Waste Fund						
No Projects Identified	\$ -	\$ -	\$ -	\$ -		\$ -
Combined - All Funds						
Total Capital Projects	\$ 3,692,667	\$ 999,667	\$ 1,032,667	\$ 285,167	\$ 345,166	\$ 5,453,334



Budget Summary



Helendale Community Services District
Budgetary Basis
Comparison of Operations - All Funds

	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projection 2019	Budget 2020
OPERATING REVENUE						
Water meter base charges	\$ 921,768	\$ 926,657	\$ 1,173,004	\$ 1,360,345	\$ 1,367,009	\$ 1,495,518
Water consumption charges	487,799	535,550	867,512	847,080	899,575	866,897
Wastewater charges	1,278,369	1,277,663	1,277,627	1,279,029	1,279,249	1,279,029
Sale of leased water rights	613,209	198,588	296,805	-	300,000	-
Connection fees	-	5,673	39,518	-	24,388	-
Charges for services	591,307	589,533	570,845	581,660	598,807	635,016
Rental income	248,873	272,576	283,711	301,194	311,335	312,346
Recycling Center sales	269,408	289,337	302,466	276,000	296,879	294,000
Other services	99,422	96,371	92,943	94,300	104,771	95,700
TOTAL OPERATING REVENUE	4,510,155	4,191,948	4,904,431	4,739,608	5,182,013	4,978,506
OTHER SOURCES						
Taxes	103,890	108,912	100,250	105,200	116,246	116,058
Special assessments	281,045	285,977	288,469	290,038	293,214	290,038
Franchise fees	-	56,447	76,265	73,470	76,818	77,238
Investment income	23,895	14,548	27,819	16,500	101,920	77,000
Grant revenue	9,561	35,428	82,101	132,600	32,717	205,000
Other income	43,137	28,209	27,410	27,090	43,008	22,740
Proceeds from capital debt	-	-	-	-	-	-
TOTAL OTHER SOURCES	461,528	529,521	602,314	644,898	663,923	788,074
TOTAL OPERATING REVENUE / OTHER SOURCES	4,971,683	4,721,469	5,506,745	5,384,506	5,845,936	5,766,580
OPERATING EXPENSES						
Salaries	1,079,279	1,129,651	1,178,605	1,283,614	1,205,621	1,395,727
Benefits	339,754	402,215	436,182	444,914	423,497	463,231
Professional fees	258,590	331,490	273,622	302,372	254,728	305,712
Services and supplies	1,331,811	1,226,523	1,156,892	1,307,057	1,168,980	1,337,605
Utilities	250,679	251,739	267,259	262,092	255,167	285,547
Other	20,386	-	-	-	38	-
TOTAL OPERATING EXPENSES	3,280,499	3,341,618	3,312,560	3,600,049	3,308,031	3,787,822
OTHER USES						
Debt service	590,337	590,337	590,337	590,337	590,337	590,337
Capital expenditure	667,758	431,484	562,733	-	2,075,995	-
TOTAL OTHER USES	1,258,095	1,021,821	1,153,070	590,337	2,666,332	590,337
TOTAL OPERATING EXPENSES/OTHER USES	4,538,594	4,363,439	4,465,630	4,190,386	5,974,363	4,378,159
TOTAL NET SURPLUS (DEFICIT)	\$ 433,089	\$ 358,030	\$ 1,041,115	\$ 1,194,120	\$ (128,427)	\$ 1,388,421
Beginning Cash Reserve	3,414,988	3,813,296	4,274,561		\$ 5,374,619	\$ 4,247,015
Transfer to Cash Reserve	433,089	358,030	1,041,115			1,388,421
Transfer from Cash Reserve					(128,427)	
Changes in assets and liabilities	(34,781)	103,235	58,943		(999,177)	
Ending Cash Reserve	\$ 3,813,296	\$ 4,274,561	\$ 5,374,619		\$ 4,247,015	\$ 5,635,436

**Helendale Community Services District
Fiscal Year 2019-2020 Budget
Budgetary Basis
Operating Budget by Funds**

Budgetary Basis	Proprietary Fund				Governmental Fund	Total
	Water	Wastewater	Solid Waste	Total	General Fund	District Total
REVENUE/SOURCES						
Meter base charges	\$ 1,495,518	\$ 1,279,029	\$ -	\$ 2,774,547	\$ -	\$ 2,774,547
Consumption charges	866,897	-	-	866,897	-	866,897
Sale of leased water rights	-	-	-	-	-	-
Connection fees	-	-	-	-	-	-
Charges for services	19,100	-	510,369	529,469	105,547	635,016
Rental income	-	-	-	-	312,346	312,346
Recycling Center sales	-	-	-	-	294,000	294,000
Other services	69,000	18,000	7,300	94,300	1,400	95,700
Property Taxes	-	-	-	-	116,058	116,058
Special assessments	24,410	21,350	244,278	290,038	-	290,038
Franchise fees	-	-	-	-	77,238	77,238
Investment income	-	-	-	-	77,000	77,000
Grant revenue	75,000	-	-	75,000	130,000	205,000
Other income	3,000	-	-	3,000	19,740	22,740
Board discretionary revenue allocation	-	-	-	-	-	-
TOTAL REVENUE/SOURCES	2,552,925	1,318,379	761,947	4,633,251	1,133,329	5,766,580
OPERATING EXPENSES						
Salaries	339,707	246,229	73,320	659,256	736,471	1,395,727
Benefits	118,201	98,728	33,714	250,643	212,588	463,231
Professional fees	17,350	55,682	3,200	76,232	229,480	305,712
Services and supplies	192,459	128,931	617,789	939,179	398,426	1,337,605
Utilities	118,854	74,571	312	193,737	91,810	285,547
Other	-	-	-	-	-	-
Administrative fund allocation	491,511	481,681	9,831	983,023	(983,023)	-
TOTAL OPERATING EXPENSES	1,278,082	1,085,822	738,166	3,102,070	685,752	3,787,822
OTHER USES						
Debt service	388,734	75,042	-	463,776	126,561	590,337
Interfund loan debt service	-	(42,100)	-	(42,100)	42,100	-
TOTAL OTHER USES	388,734	32,942	-	421,676	168,661	590,337
TOTAL OPERATING EXPENSES/OTHER USES	1,666,816	1,118,764	738,166	3,523,746	854,413	4,378,159
TOTAL NET SURPLUS (DEFICIT)	\$ 886,109	\$ 199,615	\$ 23,781	\$ 1,109,505	\$ 278,916	\$ 1,388,421
Cash Reserve as of 6/30/18	\$ 1,056,300	\$ 3,964,243	\$ 379,789	\$ 5,400,332	\$ (25,713)	\$ 5,374,619
YTD Net Change in Cash as of 3/31/19	196,274	(147,027)	(18,461)	30,786	206,825	237,611
April - June 2019 Net Surplus (Deficit)	18,808	(9,141)	(11,620)	(1,953)	8,301	6,348
Debt Service in June 2019	(24,580)	(37,517)	-	(62,097)	(42,944)	(105,041)
Capital Project in April - June 2019	(1,250,000)	-	-	(1,250,000)	(16,522)	(1,266,522)
Year End Adjustment	85,010	83,310	1,700	170,020	(170,020)	-
Cash Reserve as of 6/30/19	\$ 81,812	\$ 3,853,867	\$ 351,408	\$ 4,287,088	\$ (40,073)	\$ 4,247,015
Transfer to Cash Reserve	886,109	199,615	23,781	1,109,505	278,916	1,388,421
Transfer from Cash Reserve	-	-	-	-	-	-
Ending Cash Reserve as of 6/30/20	\$ 967,921	\$ 4,053,482	\$ 375,189	\$ 5,396,593	\$ 238,843	\$ 5,635,436

General Fund					Total
Recycling Center	Rental Property	Park & Recreation	Administration Service		Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	28,200	77,347	-	105,547
-	132,408	35,100	144,838	-	312,346
294,000	-	-	-	-	294,000
-	-	-	1,400	-	1,400
-	-	16,600	99,458	-	116,058
-	-	-	-	-	-
-	-	-	77,238	-	77,238
-	-	-	77,000	-	77,000
-	-	130,000	-	-	130,000
-	-	12,940	6,800	-	19,740
(74,940)	(22,310)	420,668	(323,418)	-	-
219,060	110,098	643,508	160,663	-	1,133,329
OPERATING EXPENSES					
152,959	-	103,129	480,383	-	736,471
21,103	-	38,399	153,086	-	212,588
5,300	10,000	11,800	202,380	-	229,480
20,600	8,000	88,305	281,521	-	398,426
19,098	6,216	40,180	26,316	-	91,810
-	-	-	-	-	-
-	-	-	(983,023)	-	(983,023)
219,060	24,216	281,813	160,663	-	685,752
OTHER USES					
-	85,882	40,679	-	-	126,561
-	-	42,100	-	-	42,100
-	85,882	82,779	-	-	168,661
219,060	110,098	364,592	160,663	-	854,413
\$ -	\$ -	\$ 278,916	\$ -	\$ -	278,916
\$ -	\$ -	\$ (25,713)	\$ -	\$ -	(25,713)
101,965	7,242	(83,185)	180,803	-	206,825
-	-	19,085	(10,783)	-	8,301
-	-	(42,944)	-	-	(42,944)
-	-	(16,522)	-	-	(16,522)
(101,965)	(7,242)	109,207	(170,020)	-	(170,020)
\$ -	\$ -	\$ (40,073)	\$ -	\$ -	(40,073)
-	-	278,916	-	-	278,916
-	-	-	-	-	-
\$ -	\$ -	\$ 238,843	\$ -	\$ -	238,843



Executive Summary



A Message from the General Manager

June 6, 2019

Honorable Board of Directors and Valued Customers of the Helendale CSD

On behalf of the Helendale Community Services District and its staff, I am pleased to present the Budget for Fiscal Year 2019/2020. This Budget has been prepared to meet the many challenges facing the District, including increasing costs of water and wastewater operations including compliance with state mandates and a water use ramp-down that goes into effect October 1, 2019. The Budget reflects the District's dedication to provide reasonable levels of service with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost effective while meeting all regulatory and legal requirements. This Budget has been developed to be fiscally responsible in support of the District's Mission Statement:

The Mission of the Helendale Community Services District is to provide efficient, effective local municipal level services through transparent operation in all areas of service for the benefit of the community.

WATER

Source of Supply: The District must drill and equip a new production well. This requires drilling test holes in up to three locations and testing the water quality to determine the best locations.

Equipment & Storage: The District must purchase a newer water truck and retire the existing truck due to current regulatory requirements related to carbon emissions. In the interest of preserving and securing the Department's equipment a building is anticipated to be constructed that will house most of the rolling stock which will help preserve and protect the equipment. In addition, the building will provide a secure and sanitary area for storage of water system supplies including valves and meters.

Meters: The District is in year three of a six-year meter rotation program. AMR meters which are on average over twenty years old are being replaced with new meters that can be read automatically. This transition to the AMI meter technology will be a significant benefit in early detection of water leaks.

WASTEWATER

Secondary Irrigation Area: The District is mandated by the Regional Water Quality Control Board to expand the secondary irrigation area. This required the extension of a pipeline that was completed in FY19. The installation of four new monitoring well and a pump station must be completed in FY20 to meet a mandated timeline. In addition, a new Edison meter will have to be installed to power the pumps station for the secondary irrigation project.

Plant Facility: There are several capital projects within the plant that are scheduled to be completed this year which includes replacement of the plant sludge lines, rehabilitation of the secondary clarifier, replacement of the grit removal system at the headworks and construction of a maintenance shop for the storage of vehicles and equipment.

Off Plant: The Schooner and Parkway pump stations as well as certain locations in the collection system will have a coating installed to extend the useful life of those appurtenances. The pump stations will also be rebuilt along with the Smithson lift station.

SOLID WASTE/RECYCLING

The District continues to see robust participation in the spring and fall community clean up days as well as the various recycling opportunities offered. This includes recycling programs for electronic waste (anything with a cord), green waste drop-off, and mattresses. The department also provides a bulky item pick up program free to each customer. Free dump passes are available for residents who wish to take residential trash to the local landfill.

GENERAL GOVERNMENT

The general government operation of the district includes all other activities that do not provide a fee-based service. This includes the park and recreation department

SUMMARY

I would like to thank District staff for their conscientious efforts in prudent management of District resources, enabling the District to control expenses whenever possible without compromising service levels and quality service provision that meets all regulatory and professional requirements. Lastly, I want to thank the Board of Directors for their leadership and continued interest in, and support of, the highest level of prudent fiscal management, and for providing the vision, policies, and resources to develop and implement this Budget.

Respectfully submitted,
Dr. Kimberly Cox
General Manager

Fiscal Year 2019-2020 Budget

The District Staff is pleased to present to the Board of Directors, the Helendale Community Service District's Budget for Fiscal Year 2018-2019.

Basis of Budgeting:

The District follows the requirements of Generally Accepted Accounting Principles (GAAP) related to enterprise funds and utilizes the full accrual basis of accounting. However, there are exceptions where the accrual basis is not conducive to effective presentation of the District's budget, in which case, GAAP is not followed. Those exceptions are as follows:

- Principal payments on Long Term Debt are applied to the outstanding liability on a GAAP basis, but they are treated as expenditures on a Budget basis.
- Interest expenditures are capitalized during construction on a GAAP basis but are reported as an expense on a Budget basis.
- Capital Outlay are capitalized on a GAAP basis, however, on a Budget basis, they are treated as expenditures.
- Depreciation expense is recorded on a GAAP basis but is not contemplated on the Budget basis.
- Compensated absence liabilities that are expected to be liquidated with current expendable financial resources are accrued as earned by employees (GAAP standard) as opposed to being expended when paid (budget procedure).
- Pension expense is budgeted based on employer contribution rates assigned by CalPERS. For financial statement reporting, pension expense is recorded based on the change in the net pension liability in accordance with GASB 68.

Overview of information:

The District operates on a zero-based budget which means that each year the accounts reset to starting position of no money and projects forward based upon the income and expenses projected for the budget year. Any funds that remain in an enterprise account at the end of the fiscal year are put in a reserve fund that can be used for capital improvement and unforeseen costs. As a government entity, the District is precluded from earning a profit and cannot charge more for service provision than reasonable costs.

The District is authorized to provide certain services that were ratified when the District was formed in November 2006. They include potable water distribution; wastewater collection and treatment; street lighting; graffiti abatement; solid water management; and park and recreation.

The Fiscal Year 2020 Budget covering the period of July 1, 2019 through June 30, 2020, contemplates a net increase in cash by \$1,388,421 due in part to a water rate increase and revenue from leased water; slight solid waste increase and the realization of grant revenue for project completed in FY 2019. Total expenditure of \$4,378,159 are projected for all District operations which represents an overall increase in expenditures of \$187,773 over last fiscal year's budget. This is projected to result in a net surplus of \$1,388,421. Revenues are conservatively projected to be \$5,766,580, which is a surplus to operating expenditures. The projected ending cash balance for all District operations is \$5,635,436, resulting in a net change in cash of \$1,388,421 over last fiscal year.

Staffing Considerations:

A three percent Cost of Living Adjustment (COLA) has been included as approved by the Board of Directors. A COLA is not a pay increase for staff per se, but rather is intended to keep salaries on par with increased costs.

Under separate Board action, various changes were approved to the ranges and titles of certain positions based upon a comprehensive compensation and classification study that resulted in a market-based upgrade in some salaries. A full-time Maintenance Worker I position was added to the Park Department to assist with increased demands. A Wastewater Operator position was down-graded to an Operator-in-Training position due to lack of qualified candidates. A copy of the approved range and salary schedule and organizational chart are included in the Budget document for reference.

Water:

The Water for the community is provided by two groundwater extraction wells and delivered through a network of approximately 50 miles of pipeline throughout the community. There are two storage reservoirs totaling five million gallons that provides critical storage for the community's daily water demands. The District has drilled and equipped two production wells and is in need of developing a third new well. As the well infrastructure ages additional locations need to be developed. The aquifer from which the District extracts its water supply is complicated in that water quality varies drastically from one location to another. Therefore, citing a new well location requires exploration, evaluation and water quality modeling. The District is currently engaged in the evaluation process. If a well does not meet water quality guidelines then expensive treatment at the wellhead is required. The District has endeavored to locate wells in areas that do not require the on-going treatment related expenses in an effort to control costs. Water quality sampling in non-production wells reveals the presence of Arsenic, Iron, Manganese and total dissolved solids (TDS). The water quality issues in the area amplifies the challenges facing the District as we evaluate the location of a new drinking water well.

The Water Division is operating with a slight surplus after several years with a deficit. A water rate increase effective July 2017, that was phased-in over a four-year period has improved the cash position of the water fund. The proposed budget shows the net positive position of the water fund as significant capital projects are contemplated. These projects include a new well and pipeline; interior coating of the storage reservoirs; replacement pumps and rehabilitation of a major production well; construction of a maintenance building and replacement meter installation.

Wastewater:

The wastewater fund has been in a net positive position every year and has not raised rates in the history of the District. In the current budget year significant capital projects are anticipated in response to regulatory requirements. The Wastewater operations includes 27 miles of collection main running throughout the community, two pump stations, a lift station and a

secondary treatment facility. The design capacity for the plant is 1.2 million gallons per day. The facility is currently operating at less than 50% capacity and has adequate room for future growth should it occur. The wastewater operation is subject to oversight by the State Water Resources Control Board as well as the Lahontan Regional Water Quality Control Board. These jurisdictions can mandate certain upgrades to the facilities to meet specific water quality targets, most specifically Nitrates and Total Dissolved Solids (TDS) in the effluent.

During FY19, the Wastewater facility completed the installation of a pipeline to relocate some of the secondary effluent to an adjacent District-owned property to ensure that the effluent is applied at agronomic rates to the feed crops currently grown. The animal feed crop under cultivation helps with ground water quality as the plant itself removes nitrates from the effluent being applied. The concern of the regulatory agencies was that more water is being applied than what the plant needs, thereby creating a potential water quality issue. To help remediate the identified concern that District was required to expand the area under cultivation by approximately 35 acres. This project required the extension of a pipeline from the treatment facility to an adjacent District-owned parcel. The Wastewater Department assumed a portion of the debt-service for the property that will be transferred from Parks. The annual debt service and interest payments assumed by the Wastewater fund for the required expansion area is \$12,097.37. Capital projects include the various repairs at the wastewater plant including the replacement of the grit removal system at the headworks the installation of four new monitoring wells and a pump station that must be completed in FY20 to meet a mandated timeline. In addition, a new Edison meter will have to be installed to power the pumps station for the secondary irrigation project, construction of a maintenance shop for the storage of vehicles and equipment. In addition, both pump stations and the lift station will be rebuilt and coating will be installed.

Solid Waste:

The District provides curb-side solid waste pick up for the residents through a franchise agreement with Burrtec Waste Industries. To compliment this service the District also offers a bulky item pick up program which allows customers to have curb-side pick-up twice a year for up to ten large items such as appliances and furniture that will not fit inside the residential trash cart. A green waste disposal service is also available at the Community Center which allows property owners to dispose of grass, tree and shrub trimmings at no cost seven-days per week.

A component of the solid waste service is a vibrant recycling facility that endeavors to repurpose items that are no longer needed. What cannot be repurposed is recycled to the maximum extent practical to the benefit of the environment. The slogan for the repurposing center is: "If you love the earth, buy secondhand first!". Any excess revenue generated from the recycling center is put into the park fund to develop community recreational facilities that enhance the quality of life and provides recreational opportunities for all.

Parks: General Fund

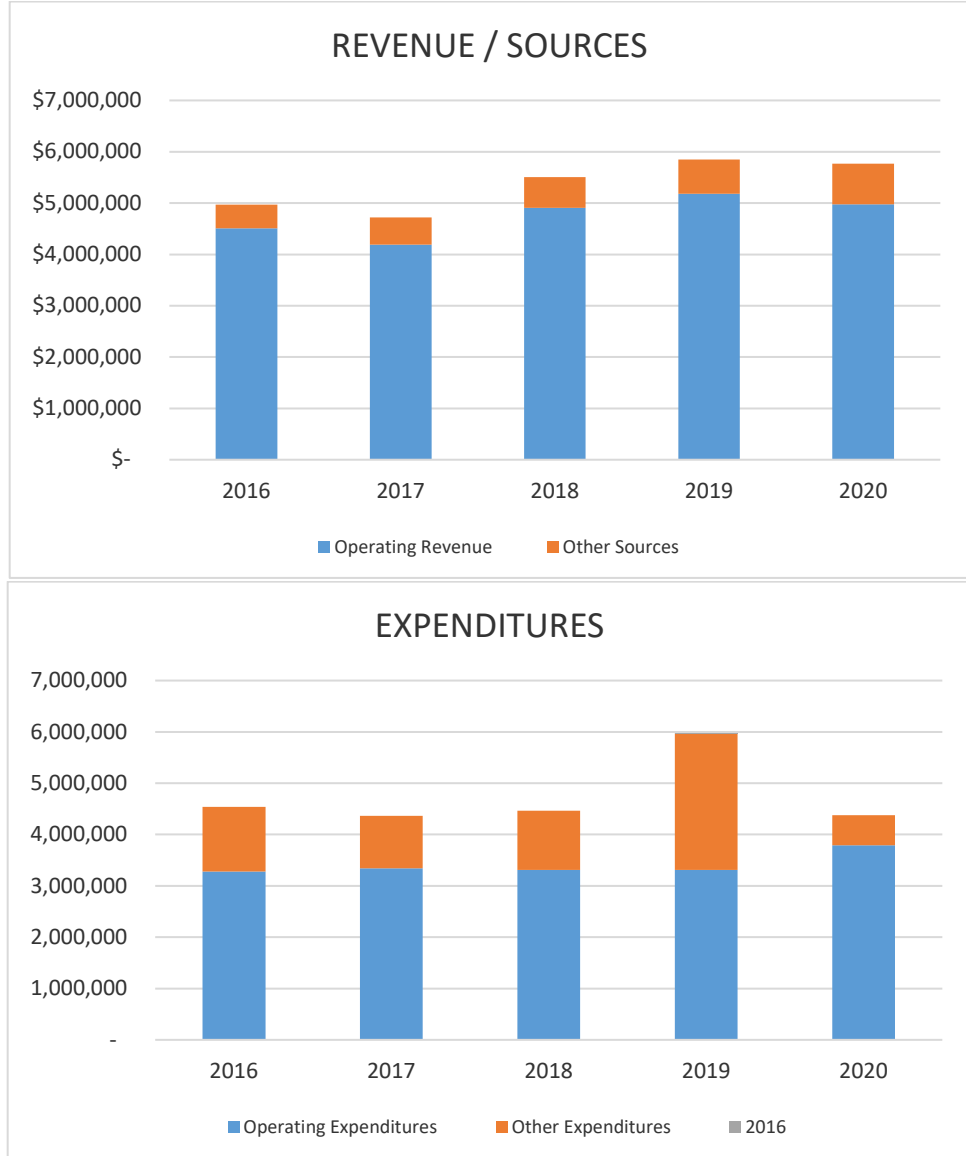
Park properties include Helendale Community Park as well as the Helendale Community Center which houses the recycling center/thrift store and the District's administrative operation. The Helendale Community Park is funded from the proceeds from the recycling center and Board discretionary funds. Over the past five years the District has developed sports fields for

recreational activities including football, soccer and most recently two baseball fields. Additional amenities include picnic shelters, an expanded playground, a fitness area, volleyball courts and an area for archery. A bathroom and snack bar facility are currently under construction. Other enhancements are planned for future years as funding becomes available.

The District has completed a Land and Water Conservation Fund grant that provided a 26.52% match for park amenities. Projects completed with the grant included volleyball courts, a fitness circuit, small picnic shelters, two baseball fields, sidewalks/pathways and some new play equipment. The park has been used by hundreds of young people and their families as they enjoy organized sports hosted by the District and other local organizations. According to available statistics, the median age for the Helendale community is 39 years old which amplifies the need for recreational facilities for families and school-aged children. The park will see increased use over time as amenities and programs expand.

Fiscal Year 2020 Budget

Staff is pleased to present the Helendale Community Service Districts Budget for Fiscal Year 2020.



The following table details the breakdown of these revenues and expenditures.

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Budget 2020
Operating Revenue	\$ 4,510,155	\$ 4,191,948	\$ 4,904,431	\$ 5,182,013	\$ 4,978,506
Other Sources	461,528	529,521	602,314	663,923	788,074
Total Revenue/Sources	4,971,683	4,721,469	5,506,745	5,845,936	5,766,580
Operating Expenditures	3,280,499	3,341,618	3,312,560	3,308,031	3,787,822
Other Expenditures	1,258,095	1,021,821	1,153,070	2,666,332	590,337
Total Expenditures	4,538,594	4,363,439	4,465,630	5,974,363	4,378,159
Net Surplus / (deficit)	\$ 433,089	\$ 358,030	\$ 1,041,115	\$ (128,427)	\$ 1,388,421

This Budget has been prepared with the following inclusions:

- 3% Approved Cost of Living Adjustment (COLA) in salary and benefits.
- Budget detail for greater transparency.
- A Capital Improvement Plan with proposed expenditures from 2020 through 2024.

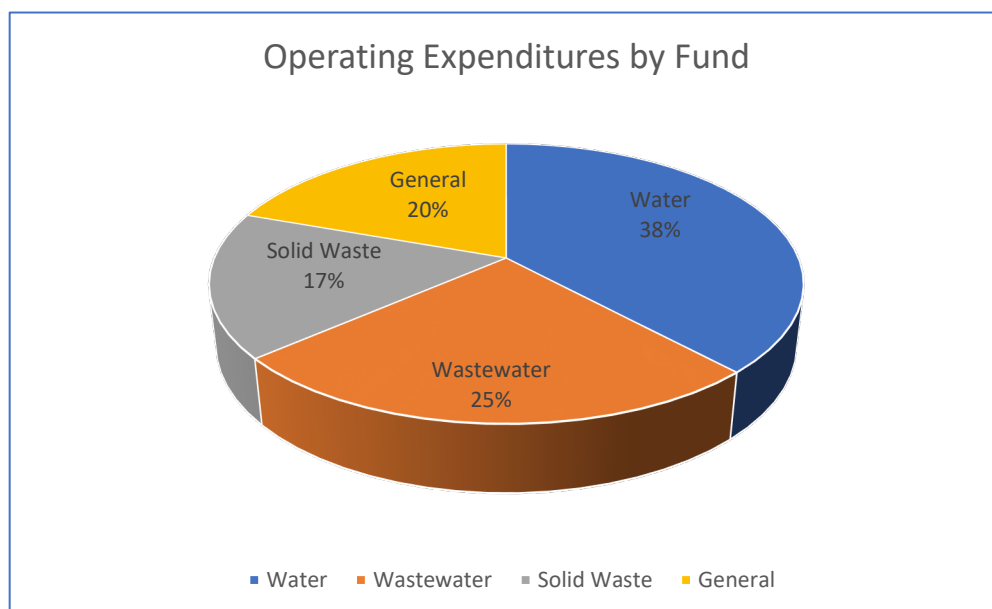
Operating Budget

The operating budget covers the routine operations and maintenance of District facilities and services at current levels and does not directly include funds for capital improvements or increased capacity.

The operating budget is presented in more detail by fund included in the following sections.

Operating Expenditures by Fund

The following chart illustrates how the budget is allocated by fund.

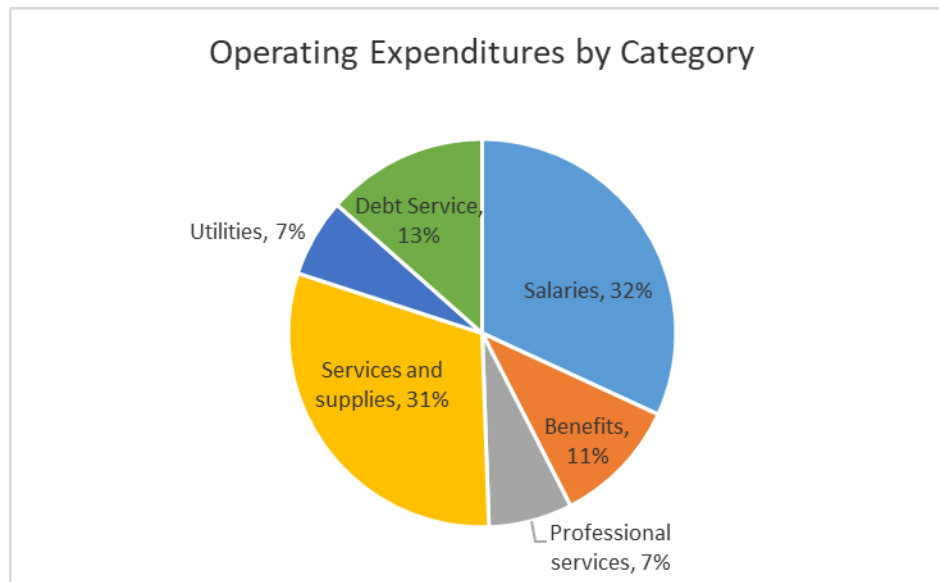


The following table details the breakdown of these expenditures by fund.

Fund	Budget	% of Total Expenditures
Water	\$ 1,666,816	38%
Wastewater	1,118,764	26%
Solid Waste	736,200	17%
General	856,379	19%
Total Expenditures	\$ 4,378,159	100%

Operating Expenditures by Type

The following chart illustrates how the budget is allocated to the major operating expenditure categories.

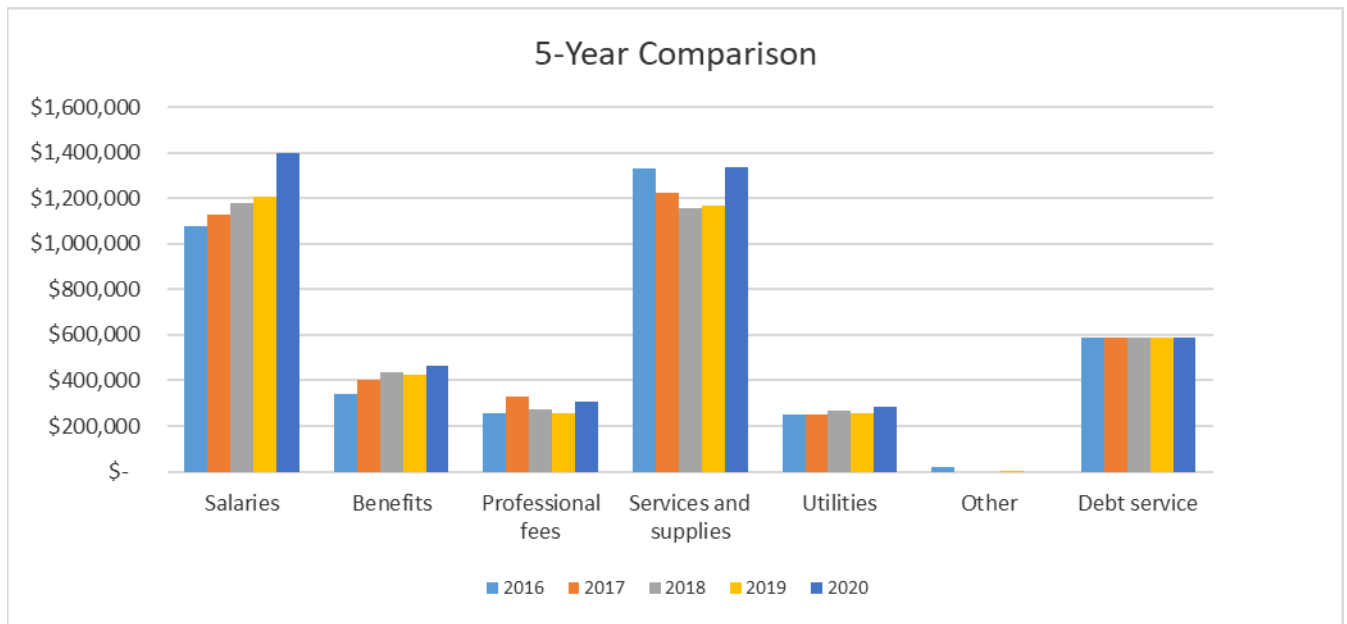


The following table details these operating expenditures by category.

Expenditure	Budget	% of Total Expenditures
Salaries	\$ 1,395,727	32%
Benefits	463,231	11%
Professional services	305,712	7%
Services and supplies	1,337,605	31%
Utilities	285,547	7%
Debt Service	590,337	13%
Total	\$ 4,378,159	100%

The following table details the breakdown of these expenditures to each activity.

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Budget 2020
Salaries	\$ 1,079,279	\$ 1,129,651	\$ 1,178,605	\$ 1,205,621	\$ 1,395,727
Benefits	339,754	402,215	436,182	423,497	463,231
Professional fees	258,590	331,490	273,622	254,728	305,712
Services and supplies	1,331,811	1,226,523	1,156,892	1,168,980	1,337,605
Utilities	250,679	251,739	267,259	255,167	285,547
Other	20,386	-	-	38	-
Debt service	590,337	590,337	590,337	590,337	590,337
Total Expenditure	\$ 3,870,836	\$ 3,931,955	\$ 3,902,897	\$ 3,898,368	\$ 4,378,159



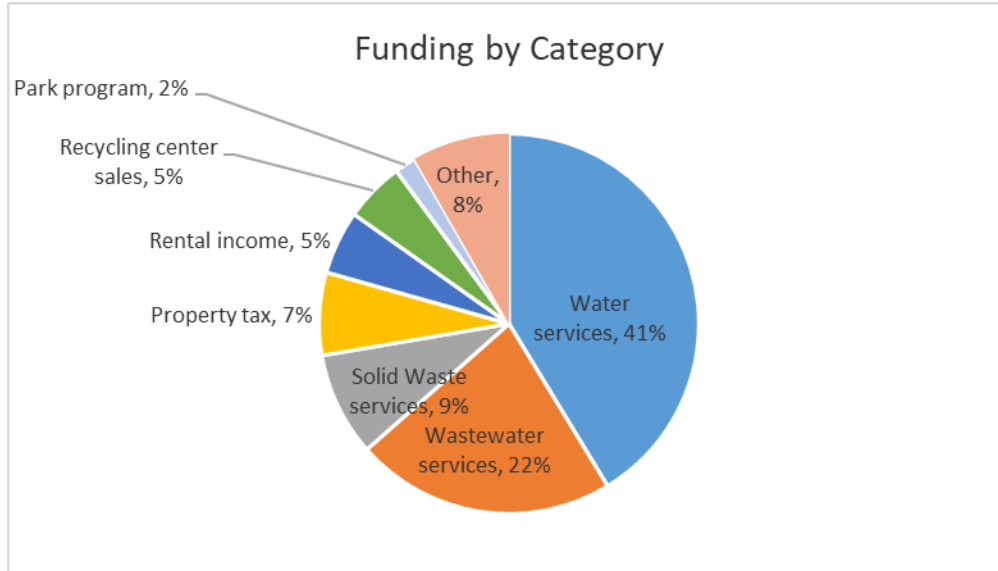
As illustrated in the chart above, Salaries increased by 16% over the projected 2019 year end expense due in part to mandatory minimum wage increases, results of a compensation study and addition of a maintenance staff position. Benefits are projected to increase by 9%; professional fees by 20%; services and supplies by 14%; utilities by 12% and debt service will remain constant. In comparison to the last audited information from 2018 all areas have increased except the debt service.

Personnel

The twelve-year old District employs a stable work force that includes a staff of 23.995 FTE. The full-time equivalent or FTE is a factor of employee hours based upon a 2080 work year. The staff includes both full and part-time employees who receive various levels of benefits. The average tenure of the District's full-time staff is more than 8.6 years and the part-time staff tenure is approximately 2.6 years of service. The District offers competitive medical and retirement benefits for all full-time staff that helps to attract and retain qualified employees. Staffing includes employees certified in the technical and pervasively regulated areas of water treatment and distribution and wastewater collection and treatment; and educational degrees including bachelor's, master's and doctoral degrees.

Funding

As illustrated in the chart below, the majority of funding for the budget is from water and wastewater service charges.



The following table shows the funding in tabular form.

Funding	Budget	% of Total Funding
Water services	\$ 2,381,515	41%
Wastewater services	1,279,029	22%
Solid Waste services	508,402	9%
Property tax	406,096	7%
Rental income	312,346	5%
Recycling center sales	294,000	5%
Charge for service	107,514	2%
Other	477,678	8%
Total	\$ 5,766,580	100%

Service Charge Rates

Wastewater:

The fee for Wastewater service has remained the same over the District's twelve-year history at a flat rate of \$36.64. This rate was set by the predecessor agency, the County of San Bernardino Special Districts Department. Over time the reserve funds for wastewater have been reduced to address capital needs. In the future, the District will review the wastewater fees to determine if an increase is warranted as the capital projects on the 5-year Capital Improvement Plan (CIP) are implemented.

Water:

The District adopted a rate increase effective July 1, 2017, to be phased in over five years. The water facility fee will increase on July 1, 2019, by \$2.19 for residential meters. The usage fee per hundred cubic feet (HCF) which equates to 748 gallons will remain the same at \$1.50 per unit. Below is a chart that represents the phased-in water facility rate increase.

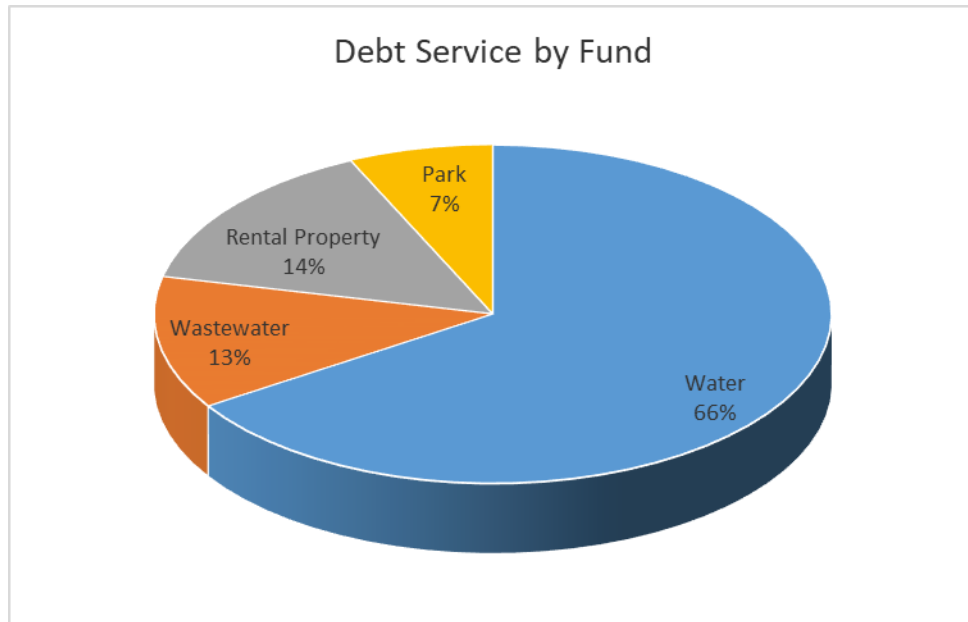
Meter Size	Current	7/1/2017	1/1/2018	7/1/2018	7/1/2019	7/1/2020
1" & 3/4"	\$26.25	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
2"	\$82.07	\$82.07	\$82.07	\$82.07	\$92.10	\$96.71
3"	\$154.43	\$246.88	\$286.36	\$314.99	\$346.49	\$363.81
4" *	\$257.90	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
6"	\$393.80	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79

Debt Service

After the total debt principal payments of \$347,506, the total outstanding debt owed will be reduced to \$5,414,036.

Long-term Debt	Beginning Balances	Principal Payments	Ending Balances
2008 Note Payable	\$ 1,654,509	\$ (146,976)	\$ 1,507,532
2011 Note Payable	738,887	(43,126)	695,761
2014 Note Payable	3,368,146	(157,404)	3,210,743
Total	\$ 5,761,542	\$ (347,506)	\$ 5,414,036

The following chart shows how the debt service is allocated to different funds.



The following table details the breakdown of these debt services by department.

Fund	Principal	Interest	Total Debt Service	% of Total Debt Service	Beginning Balances	Ending Balances
Water	\$ 213,359	\$ 175,375	\$ 388,734	66%	\$ 4,124,745	\$ 3,911,386
Wastewater	52,500	22,542	75,042	13%	590,990	538,490
Rental Property	60,084	25,798	85,882	15%	676,363	616,279
Park	21,563	19,116	40,679	7%	369,443	347,880
Total Expenses	\$ 347,506	\$ 242,831	\$ 590,337	100%	\$ 5,761,542	\$ 5,414,036

Summary

The Fiscal Year 2020 Budget reflects Staff's best estimates of expenditures anticipated for the fiscal year. The District continues its commitment to responsible stewardship of the public's money through sound fiscal management practices. The new budget format was developed last fiscal year to provide greater level of detail for the public on how the District spends the funds entrusted to the District for services provision. District Staff is focused on providing excellent services and programs to the customers of the District while maintaining the water and wastewater infrastructure, providing solid waste services and being responsive to the needs of the community.

Dr. Kimberly Cox
General Manager

RAMS – Financial Consultant



Miscellaneous



BUDGET PROCESS AND SCHEDULE

Each year, staff presents the Board of Directors with a budget for consideration at a public hearing held no later than the last meeting in June. The process leading up to the hearing includes several public meetings to provide the Board and the public with information for consideration and the opportunity for input on the budget process.

Beginning in January, managers and supervisors gather information in preparation for the budget. Staff considers the District goals, department goals, and state and federal mandates. They review various analysis for their areas of responsibility, such as water quality, customer service, conservation, production, and operations. They consider the age, condition and other impacts to assets in order to determine any repairs or replacements that need to occur. They review and consider operational needs in order to accomplish the tasks necessary to meet goals and mandates. After a complete review and analysis, considering all internal and external impacts, managers and supervisors provide their budgetary requirements for consideration.

The Board gives guidance to staff regarding various components of the budget including various budget assumption to be used including the consumer price index and other economic factors that impact the budget. Considering this input, Staff prepares the draft budget incorporating Board input for review and adoption at a public hearing. The draft document incorporates Board direction and information received from the various departments to create a complete budget document intended to enhance the readers understanding of District operations and how the District spends the public dollars entrusted to it. The final draft budget is made available for public review prior to the Board's consideration of adoption. This is a published public hearing where input from the general public is welcomed and encouraged. The events listed below outline the various discussions that took place during public meetings to promote public participation related to the budget process.

Date	Time	Public Meeting
8/16/18	6:30 PM	FY 2018 Budget totals
9/6/18	6:30 PM	Minimum wage increase on Jan 1, 2019
10/18/18	6:30 PM	First quarter budget review for FY 2019
11/15/19	6:30 PM	2018 FY audit
1/17/19	6:30 PM	Table of organization and salary ranges
2/7/19	6:30 PM	Mid-year budget review for FY 19
2/7/19	6:30 PM	Budget development process for FY 20
3/7/19	6:30 PM	Capital Improvement Plan
3/21/19	6:30 PM	CPI inflationary factors related to budget development
4/4/19	6:30 PM	Wastewater CIP
4/18/19	6:30 PM	Third quarter/ YTD budget review
4/18/19	6:30 PM	Water CIP and Park CIP
4/29/19	2:00 PM	Special budget workshop
5/16/19	6:30 PM	Addition of New Park Position
6/6/19	6:30 PM	Public Hearing to Adopt FY 20 Budget

BUDGETARY CONTROL AND FINANCIAL PRACTICES

The Board of Directors adopts the Helendale Community Services District's Annual Budget before June 30 of each year after a series of public meetings and a public hearing is held. The budget is developed and adopted in accordance with Generally Accepted Accounting Principles (GAAP) and is in effect from July 1 of the current year to June 30 of the following year. The Board may modify the budget at any time with a majority approval.

The General Manager maintains budgetary controls to ensure compliance with the appropriated budget approved by the Board of Directors. The Board approves the appropriation limit each year and the operational and capital budgets remain under the appropriations limit established by law. The General Manager is authorized to implement the appropriation as approved by the Board. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved budget. The purchasing policy provides the standards and approval levels by which purchases can be made. Additionally, rules of procedure are established by the General Manager to ensure against abuse of public trust. Supplemental appropriations during the year must be approved by the Board of Directors. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted and are based upon unforeseen operational necessities that occur after the adoption of the budget.

In an effort to keep the Board of Directors informed and to provide greater transparency for the public, the review of expenditures occurs on a quarterly basis. The quarterly budget reviews are agendaized according to the Brown Act and the public is invited to attend. In addition, under the consent calendar in each meeting material packet a list is published of bills that have been paid since the last public meeting. The Board takes specific action to approve this list at each meeting.

Accounting and Financial Practices

The District's accounting and budgetary records are maintained using an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, such as unbilled but utilized utility services recorded at year end. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Funds are organized into two major categories: Government and Enterprise (or proprietary) categories:

Government Funds Administration, Park and Recreation, Street Lighting, & Recycling Center

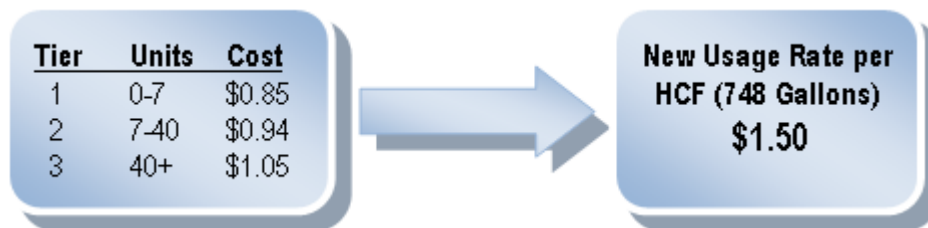
Enterprise Funds Water, Wastewater, Solid Waste

CURRENT FINANCIAL PLANS

Helendale Community Services District is committed to providing safe, reliable water to its customers that meets all regulatory standards. HCSD customers receive water from two groundwater wells located within the District Service area. Despite our best efforts to keep costs down, HCSD's financial stability is tied to several factors beyond our control. The rate increase was designed to collect the revenue needed to fund critical and necessary capital improvement projects, cover operating expenses and debt service obligations. The last adopted rate increase resulted in an increase of eighty-five cents in the facilities charge and an increase of three cents in the water usage charge since July 2013. The rates did not keep pace with rapidly escalating costs. HCSD's basic operational costs have seen increases including rising electricity costs to operate wells, maintenance and infrastructure costs, labor-related costs and increased expenditures due to regulatory permits and other compliance related mandates. On June 15, 2017, the Board approved a water rate increase to be phased in over several years. This increase is represented in the chart below.

Water Rates

Meter Size	Prior to 7/1/17	7/1/17	1/1/2018	7/1/2018	7/1/2019	7/1/2020
¾" & 1"	\$26.51	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
2"	\$82.89	\$82.89	\$82.89	\$82.89	\$92.10	\$96.71
3"	\$155.97	\$246.88	\$286.36	\$314.99	\$346.49	\$363.81
4"	\$260.48	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
6"	\$398.00	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79



Sewer Rates

The current cost for sewer is \$36.64 per Equivalent Dwelling Unit (EDU). No increase is contemplated for the FY2020 budget.

Long Term Financial Plan

The District has developed a 5-year Capital Improvement plan for facility repair, replacement, and additions. The additional facilities for the Enterprise Fund are projected based on the District's current and estimated future needs. The repairs and replacements are based on estimated useful life of District facilities. This plan is a work in progress that is updated and reviewed by the Board of Directors each year. Attached is a 5-year forecast of anticipated revenue and expenditures.

District Strategic Plan

The District recently participated in the County of San Bernardino's County Wide Plan and will be using this as a basis for the District's Strategic Plan.

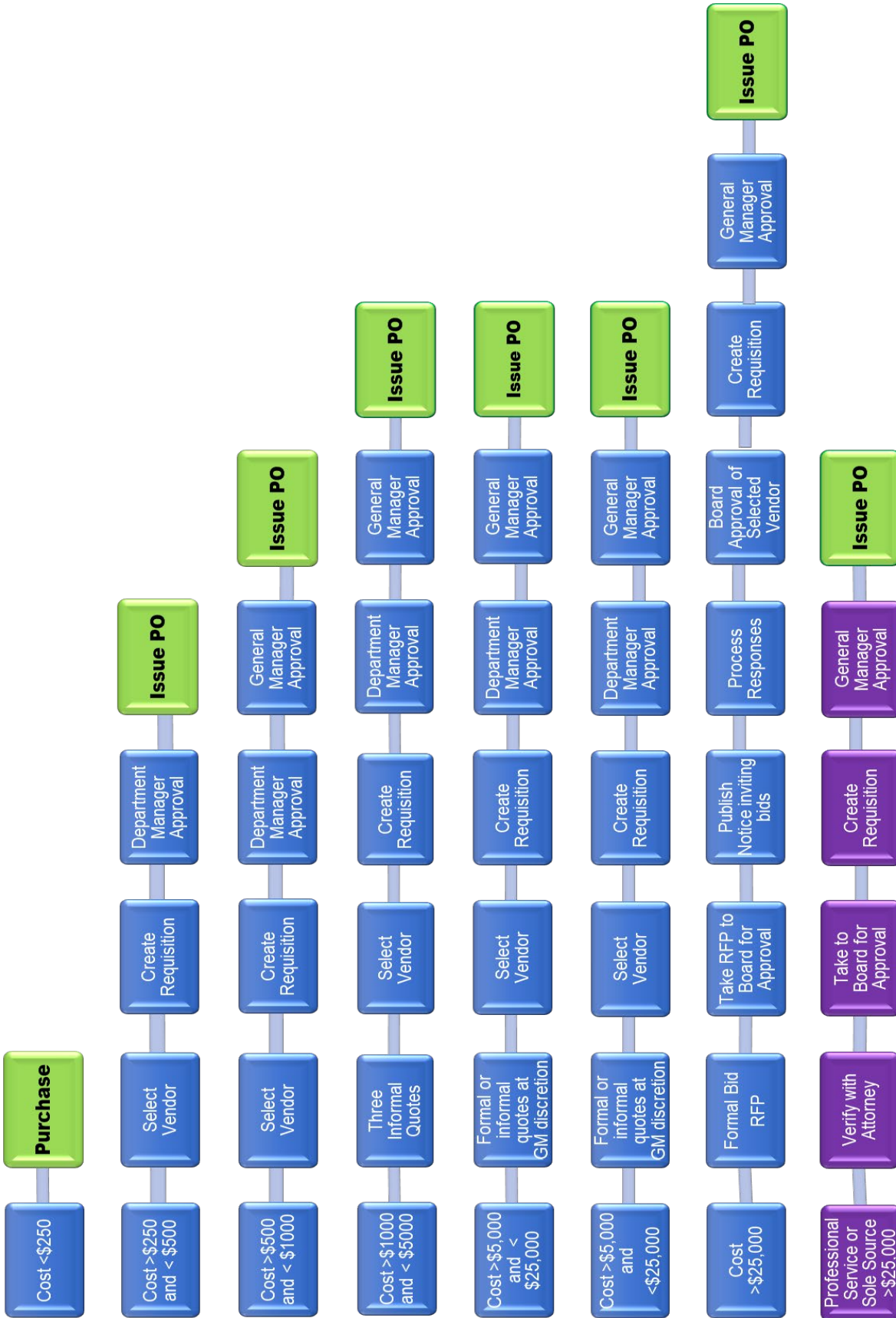
Helendale Community Services District
Budgetary Basis
Five Year Forecast

	Budget 2020	Projection 2021	Projection 2022	Projection 2023	Projection 2024
Revenue increase		0%	0%	0%	0%
Expense increase		2%	2%	2%	2%
OPERATING REVENUE					
Water meter base charges *	1,495,518	\$ 1,570,294	\$ 1,570,294	\$ 1,570,294	\$ 1,570,294
Water consumption charges	866,897	866,897	866,897	866,897	866,897
Wastewater charges	1,279,029	1,279,029	1,279,029	1,279,029	1,279,029
Charges for services	635,016	635,016	635,016	635,016	635,016
Rental income	312,346	312,346	312,346	312,346	312,346
Recycling Center sales	294,000	294,000	294,000	294,000	294,000
Other services	95,700	95,700	95,700	95,700	95,700
TOTAL OPERATING REVENUE	4,978,506	5,053,282	5,053,282	5,053,282	5,053,282
OTHER SOURCES					
Taxes	116,058	118,379	120,747	123,162	125,625
Special assessments	290,038	295,839	301,756	307,791	313,946
Franchise fees	77,238	78,783	80,358	81,966	83,605
Investment income	77,000	78,540	80,111	81,713	83,347
Grant revenue	205,000	-	-	-	-
Other income	22,740	23,195	23,659	24,132	24,615
TOTAL OTHER SOURCES	788,074	594,735	606,630	618,763	631,138
TOTAL OPERATING REVENUE / OTHER SOURCES	5,766,580	5,648,017	5,659,912	5,672,045	5,684,420
OPERATING EXPENSES					
Salaries	1,395,727	1,423,642	1,452,114	1,481,157	1,510,780
Benefits	463,231	472,496	481,946	491,584	501,416
Professional fees	305,712	311,826	318,063	324,424	330,913
Services and supplies	1,337,605	1,364,357	1,391,644	1,419,477	1,447,867
Utilities	285,547	291,258	297,083	303,025	309,085
TOTAL OPERATING EXPENSES	3,787,822	3,863,578	3,940,850	4,019,667	4,100,060
OTHER USES					
Debt service	590,337	548,511	548,450	548,386	548,318
Capital expenditure estimate **	-	-	-	-	-
TOTAL OTHER USES	590,337	548,511	548,450	548,386	548,318
TOTAL OPERATING EXPENSES/OTHER USES	4,378,159	4,412,089	4,489,300	4,568,053	4,648,378
TOTAL NET SURPLUS (DEFICIT)	\$ 1,388,421	\$ 1,235,928	\$ 1,170,612	\$ 1,103,992	\$ 1,036,042
Beginning Cash Reserve	\$ 4,247,015	\$ 5,635,436	\$ 6,871,364	\$ 8,041,976	\$ 9,145,967
Transfer to Cash Reserve	1,388,421	1,235,928	1,170,612	1,103,992	1,036,042
Transfer from Cash Reserve	-	-	-	-	-
Ending Cash Reserve	\$ 5,635,436	\$ 6,871,364	\$ 8,041,976	\$ 9,145,967	\$ 10,182,009

**HELENDALE COMMUNITY SERVICES DISTRICT
UNRESTRICTED RESERVES FUNDING**

	<u>WATER</u>	<u>WASTEWATER</u>	<u>SOLID WASTE</u>	<u>GENERAL FUND</u>	<u>DISTRICT TOTAL</u>
RESERVE FOR OPERATIONS:					
Sufficient to pay for three months of normal operations of the District, but not exceed six months of normal operations.					
2019/20 Operating Expenditure Budget Total	\$ 1,666,816	\$ 1,118,764	\$ 736,200	\$ 856,379	\$ 4,378,159
Reserve For Operations - At Maximum (6 Months)	<u>\$ 833,408</u>	<u>\$ 559,382</u>	<u>\$ 368,100</u>	<u>\$ 428,190</u>	<u>\$ 2,189,080</u>
Reserve For Operations	<u>\$ 416,704</u> <i>Three Months</i>	<u>\$ 466,152</u> <i>Five Months</i>	<u>\$ 368,100</u> <i>Six Months</i>	<u>\$ 214,095</u> <i>Three Months</i>	<u>\$ 1,465,051</u>
RESERVE FOR REPLACEMENTS:					
amount to approximately equal to 25%, not to exceed 50% of the total accumulated amount of depreciation of the District's physical plant.					
Total Accumulated Depreciation At June 30, 2019 - Estimate	\$ 5,881,109	\$ 6,817,286	\$ 5,143	\$ 1,789,958	\$ 14,493,496
Reserve For Replacements - At Maximum (50%)	<u>\$ 2,940,554</u>	<u>\$ 3,408,643</u>	<u>\$ 2,571</u>	<u>\$ 894,979</u>	<u>\$ 7,246,748</u>
Reserve For Replacements	<u>\$ 58,811</u> <i>1%</i>	<u>\$ 2,045,186</u> <i>30%</i>	<u>\$ 2,571</u> <i>50%</i>	<u>\$ 17,900</u> <i>1%</i>	<u>\$ 2,124,468</u>
RESERVE FOR DISASTER RESPONSE:					
Utilized to procure such equipment and supplies, perform such repairs, employ such personnel and take such other measures as may be necessary or appropriate in the event of a disaster or calamity. Reserve amount to equal approximately 10% of the original cost of the physical plant.					
Total Physical Plant at June 30, 2019 - Estimate	16,906,182	9,212,501	5,345	2,587,241	\$ 28,711,269
Less: Land	(167,979)	(443,851)	-	(307,703)	(919,533)
Less: Water Rights	(6,431,393)	-	-	-	(6,431,393)
Physical Plant - Net	<u>\$ 10,306,810</u>	<u>\$ 8,768,650</u>	<u>\$ 5,345</u>	<u>\$ 2,279,538</u>	<u>\$ 21,360,343</u>
Reserve For Disaster Response - At Maximum (10%)	<u>\$ 1,030,681</u>	<u>\$ 876,865</u>	<u>\$ 535</u>	<u>\$ 227,954</u>	<u>\$ 2,136,034</u>
Reserve For Disaster Response	<u>\$ 103,068</u> <i>1%</i>	<u>\$ 87,687</u> <i>1%</i>	<u>\$ 535</u> <i>10%</i>	<u>\$ 22,795</u> <i>1%</i>	<u>\$ 214,085</u>
Total Reserves Target - At Maximum	<u>\$ 4,804,643</u>	<u>\$ 4,844,890</u>	<u>\$ 371,206</u>	<u>\$ 1,551,122</u>	<u>\$ 11,571,862</u>
TOTAL UNRESTRICTED RESERVES TARGET	<u>\$ 578,583</u> <i>12%</i>	<u>\$ 2,599,025</u> <i>54%</i>	<u>\$ 371,206</u> <i>100%</i>	<u>\$ 254,790</u> <i>16%</i>	<u>\$ 3,803,604</u> <i>33%</i>
CALCULATION OF AVAILABLE RESERVES:					
Total net position as of 6/30/18	7,637,400	6,330,461	379,247	575,031	14,922,139
Estimated change in net position for FY2019	889,432	227,344	72,801	176,363	1,365,940
Investments in Utility Plant	(6,664,332)	(1,571,839)	(405)	(1,498,984)	(9,735,560)
Estimated unrestricted net position available as of 6/30/19	<u>\$ 1,862,500</u>	<u>\$ 4,985,966</u>	<u>\$ 451,643</u>	<u>\$ (747,590)</u>	<u>\$ 6,552,519</u>
Less: Total Reserves Target Per Policy	\$ (578,583)	\$ (2,599,025)	\$ (371,206)	\$ (254,790)	(3,803,604)
Estimated unrestricted net position over/(under) target reserves	1,283,917	2,386,941	80,437	(1,002,380)	2,748,915

PURCHASING PROCESS



FINANCIAL POLICIES

Helendale Community Services District financial policies include many of the District's financial management practices that are used by District staff as guidelines for operational and strategic decision making related to current and future financial matters. The purpose of establishing these policies is to set parameters in which the District can operate to best serve its constituents. Some policies are flexible when they are utilized by District staff as management tools to monitor the District's finances, while others are restrictive to emphasize accountability.

These policies are drafted as living documents to maintain their effectiveness in order to accommodate changes. District staff and Board Members review these policies periodically to accommodate minor changes to the existing policy or major changes in financial priorities as approved by the Board of Directors at its sole discretion.

The District's primary financial policies encompass the following areas:

- Purchasing
- Investment
- Reserves

Purchasing Policy – Approved October 21, 2010

The purposes of this policy is to standardize the purchasing procedures of the Helendale Community Services District, thereby securing for the District the advantages of a centralized and uniform purchasing policy saving the taxpayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all consumers and suppliers of goods and services; and to set forth the duties and responsibilities of the General Manager and District staff. The purchasing policy is reviewed periodically and updated as deemed appropriate by the Board of Directors.

Purchasing Procedures & Policies. The Purchase of Services and Supplies shall be on the basis of Competitive Bidding to the maximum practical extent. However, whenever Supplies or Services are procured by Competitive Bidding, negotiation, price quotations or other evidence of reasonable prices and other vital matters deemed necessary by the District's General Manager shall be solicited by the maximum number of qualified sources of Supplies or Services consistent with the nature of and requirements for the Supplies or Services to be Purchased, in accordance with the basic policies set forth below:

- 1) Purchases - Not to Exceed \$5,000.** When the General Manager considers prices to be fair and reasonable and when the total amount of the Purchase does not exceed \$5,000, procedures and documentation will be simplified to the maximum degree possible. The General Manager shall establish such rules of procedures for such Purchases as he/she feels necessary to insure against abuse of the public interest. Procedures shall include verbal authorization, fax authorization, or other form of written authorization as required.
- 2) Purchases - \$5,000 to \$15,000.** Purchases exceeding \$5,000 but not exceeding \$15,000 in total cost will be supported by a record of price quotations from three (3) different sources or an adequate explanation justifying the absence of such alternate quotes. Such quotations may be obtained in writing, verbally or by such other means as may be prescribed by the General Manager as appropriate to the circumstances. General Manager approval shall be written and become part of the supporting documentation for the Purchase.
- 3) Purchases - \$15,000 to \$25,000.** Purchases exceeding \$15,000 but not exceeding \$25,000 in total cost will be supported by a record of price quotations and Informal Bids or Formal Bids at the discretion of the General Manager. Criteria to be used for Formal Bid shall be

whether or not the Purchase is a Capital Expenditure, a contract for professional services or lease, or an annual purchase order for Supplies, and/or maintenance and repair services. General Manager approval shall be written and become part of the supporting documentation for the Purchase.

4) Purchases Exceeding \$25,000. Purchases exceeding \$25,000 in value must be approved by the Board prior to award. Request for such approval will be accompanied by a full statement of facts justifying the recommendation for award. Purchases with potential values that may exceed \$25,000 will be advertised at least once in a newspaper of general circulation within the District and at least ten (10) days before the time specified to receive bids. The District may advertise at least once in any appropriate industry publications or periodicals. Specifications, Plans, and bid procedures shall be provided to vendors responding to the advertisement. Bid responses to these advertised bids must be made in a written format. The Specifications and Plans shall become part of the awarded contract.

Investment Policy

It is the policy of the Helendale Community Services District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.

The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment interest income to the District.

The General Manager, or authorized designee, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.

The standard of prudence to be used by the General Manager and other individuals assigned to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (Civil Code Sect. 2261, et seq.) This standard shall be applied in the context of managing an overall portfolio. These individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The three principle investment factors of **Safety, Liquidity and Yield** are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

Reserve Policy – Resolution 2012-06 – July 2016

The District reserves policy was established to protect the District's customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue into the future.

Reserves are broken down into three areas: Operations, Replacement, and Disaster Response.

Unrestricted Reserves.

- a) Reserve for Operations. A "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. The District shall endeavor to maintain in each Reserve for Operations an amount sufficient to pay for a minimum of three months of normal operation but not exceed six months of normal operation. However, funds appropriated to any Reserve for Operations may be accessed at any time for any other District purpose, upon approval by the Board, Funds appropriated to a Reserve for Operations may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.
- b) Reserve for Replacement. A "Reserve for Replacements" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Replacements may be utilized to replace the District's physical plant, as needed. The District shall endeavor to maintain in each Reserve for Replacements an amount approximately equal to twenty-five percent (25%), not to exceed fifty percent (50%), of the total accumulated amount of depreciation of the District's physical plant for the District's general system and as reflected in the annual audit of the District Presented to the Board each year, plus 100% of the prior year's depreciation. However, the funds appropriated to each Reserve for Replacements may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Replacements may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.
- c) Reserve for Disaster Response. A "Reserve for Disaster Response" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Disaster Response may be utilized to procure such equipment and supplies, perform such repairs, employ such personnel, and take such other measures as may be necessary or appropriate in the event of a disaster or calamity requiring District response. The District shall endeavor to maintain in each Reserve for Disaster Response an amount approximately equal to Ten Percent (10%) of the original cost of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year. However, the finds appropriated to each Reserve for Disaster Response may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Disaster Response may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

Additional Accounts. In addition to the unrestricted accounts identified above, the Board of Directors may approve the creation of such additional accounts, whether temporary or permanent (such as Capital Improvement Projects and system update/replacement projects identified in the Budget), as the Board deems necessary or appropriate, by amendment to this resolution or by simple motion. In such event, the Board will identify the purposes, for which such additional accounts are created, provide guidance as to the amount which the District should endeavor to maintain in each such account, and establish the limits and restrictions pertaining thereto.

Annual Reports. Each year the District's General Manager shall provide the Board of Directors with a report indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution and the purposes for which expenditures have been made therefrom and shall make recommendations to replenish or augment fund or account balances as appropriate.

COMPENSATION AND BENEFITS

Compensation:

With the exception of the General Manager, who is under contract with the District, employees are compensated based on the salary ranges established by the District and approved annually by the Board of Directors. The Board recently commissioned a compensation study that resulted in several positions being upgraded in January 2019 due to market comparisons and a new range schedule being implemented based upon the consultant's recommendations.

The District has established pay ranges for each job classification which has been approved by the Board. In doing this, several factors were considered, including: the local rates for similar positions in other districts; the level of responsibility, technical qualifications, and the relative degree of difficulty and required level of decision making. Salary ranges are guidelines for budgetary purposes with flexibility and may not be adhered to strictly. Salary increases are the result of merit increases or promotion. Merit is based on employees' performance evaluations. New employees are placed in within a salary range in accordance with skill, education, and experience. Existing employees are evaluated annually and receive a merit-based pay increase based upon performance as recommended and documented by their respective manager or supervisor.

In order to retain and attract qualified, educated and certified employees, it is the intent of the District to keep salary ranges competitive and at pace with inflation. The Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino Counties is used as a guideline. This is a new market index that was created in December 2017 as the inland counties exhibited significant growth. Previously, the District utilized the Los Angeles, Orange, Riverside Counties index for cost of living data. Previously the February or March indices were used however, with the data not being released until seven weeks after the month end the Board has opted to use the January index for the annual Cost of Living Adjustment (COLA) calculation henceforth. The cost of living adjustment is approved by the Board as part of the budget process and is factored into the salaries and other related costs in the FY2020 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. In addition, the State's mandatory minimum wage increases to \$13.00 on January 1, 2021 which has also been included in the budget.

Benefits:

The District offers a competitive benefits package that includes vacation, sick leave and thirteen paid holidays. The District contracts with CalPERS for employee retirement. There are two tiers: Classic Tier 1 which offers 2.7% at 55 retirement and the new mandatory retirement system known as PEPRA that was signed into law in 2012 and took effective January 1, 2013, for all new public employees. Currently the District has 9 full-time employees in CalPERS and 7 full-time employees in PEPRA. The District does not participate in Social Security for full-time employees, however, the District pays Social Security for all part-time staff members. The District contributes up to \$1,050 per month per full-time employee to be used for premiums for the Medical, Dental, and Vision insurance plans contracted through CalPERS. The District provides life insurance/accidental death or dismemberment through a third party up to \$50,000. The District provides State Disability Insurance and Long-Term Disability Insurance. The District provides tuition reimbursement for authorized educational expenses.



Water Fund



WATER FUND

The District currently depends on two wells to produce potable water supplies, with four wells on standby, but not currently in service. The District has two reservoirs with a combined storage capacity of 5 million gallons. The District is located within the Alto subarea of the Mojave Basin Area adjudication and operates under the courts judgment that governs water pumping. The District owns sufficient water rights to provide for the needs of the community.

Potable water is treated at the pump site with a small amount of chlorine for disinfection prior to introduction into the distribution system. The Water Fund provides for the operation and maintenance of the water supply and distribution system of the District, insuring a safe, uninterrupted, potable water supply of sufficient volume and pressure to meet domestic, irrigation and fire flow requirements. Staff responsibilities include water quality sampling and monitoring, disinfecting, exercising water valves, meter reading and repair, valve replacements, water main leak repair, installation and replacement of water lines, fire hydrant repair and replacement, system flushing, backflow prevention inspection, coordination with regulatory agencies, and monitoring of pumps and reservoir levels.

Water Operations Staff	
Water Operations Manager	1
Water System Operator III	2
Water System Operator II	1
Mechanic	.48



WATER FUND

Projects in Progress and or Completed in 2018/19

- Continue meter replacement program and seek grant funding
- Investigate a location for a new well
- Flush District's dead-end main lines - 50% complete
- Increase training and education certification for staff - ongoing
- Complete valve maintenance program - 30% complete
- Complete hydrant maintenance and flushing program - 30% complete
- Cross connection survey - 30% complete
- 100% of backflow customers in compliance
- Perform sanitary survey district wide - wells, tanks, facilities - complete
- Provide further training on SCADA system - ongoing
- Develop and implement Air Vac maintenance and flushing program – 30% Complete
- Continue tank, well site, and generator inspections – ongoing
- Performed pump efficiency tests on all district wells

2019/20 Goals

- Continue meter replacement program
- Continue valve maintenance and exercising program
- Continue hydrant maintenance and flushing program
- Continue to train staff on SCADA system
- Complete the Cross-Connection Survey
- Continue tank, well site, and generator inspections
- Provide training and education to all staff on OSHA regulations
- Continue to use mobile service order system to streamline efficiency
- Continue air vac replacement and repair program
- Review hydrant rehabilitation program
- Bore test holes at possible new well locations and install new well

Water System	
Miles of Water Main	37
Active Wells	2
Standby Wells	5
Service Connections	2020
Reservoirs	2
Water Quality Samples Taken	358
Service Orders Completed	1818
Main/Service Line Leaks Repaired	8
Service Line Replacements	3
Hydrant Repairs	2

Account	Account Description	Budget Details	FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Revenue						
01-410011-00-0	Water Sales - Single Family-Meter		1,100,276.60	1,299,959.28	1,291,849.76	1,430,064.00
	Description	Units	Price	Amount		
	Single Family 1" Meter: \$43.86 x 12 = \$526.32	2,715.00	-526.32	-1,428,958.80		
	Single Family 2" Meter: \$92.10 x 12 = \$1,105.20	1.00	-1,105.20	-1,105.20		
01-410012-00-0	Water Sales - Single Family-Consumption		722,560.69	708,453.00	746,931.87	722,544.00
	Description	Units	Price	Amount		
	PY Consumption	481,696.00	-1.50	-722,544.00		
01-410111-00-0	Water Sales - Multi-Family-Meter		7,993.08	9,317.16	8,455.22	10,315.44
	Description	Units	Price	Amount		
	Multi-Family 1" Meter: \$43.86 x 12 = \$526.32	7.00	-526.32	-3,684.24		
	Multi-Family 2" Meter: \$92.10 x 12 = \$1,105.20	6.00	-1,105.20	-6,631.20		
01-410112-00-0	Water Sales - Multi-Family-Consumption		4,929.00	3,657.00	5,814.03	4,929.00
	Description	Units	Price	Amount		
	PY Consumption	3,286.00	-1.50	-4,929.00		
01-410311-00-0	Water Sales - Water Only-Meter		10,183.85	7,939.80	10,865.20	7,939.80
01-410312-00-0	Water Sales - Water Only-Consumption		13,209.00	13,999.50	16,142.37	13,209.00
	Description	Units	Price	Amount		
	PY Consumption	8,806.00	-1.50	-13,209.00		
01-411021-00-0	Water Sales - Commercial-Meter		27,890.08	21,897.96	28,785.87	24,209.88
	Description	Units	Price	Amount		
	Commercial 1" Meter" \$43.86 x 12 = \$526.32	15.00	-526.32	-7,894.80		
	Commercial 2" Meter" \$92.10 x 12 = \$1105.20	11.00	-1,105.20	-12,157.20		
	Commercial 3" Meter" \$346.49 x 12 = \$4157.88	1.00	-4,157.88	-4,157.88		
01-411022-00-0	Water Sales - Commercial-Consumption		21,017.04	15,291.00	19,558.23	16,615.50
	Description	Units	Price	Amount		
	PY Consumption - Churches	1,331.00	-1.50	-1,996.50		
	PY Consumption - Commercial	9,621.00	-1.50	-14,431.50		
	PY Consumption - Hotel	125.00	-1.50	-187.50		
01-411421-00-0	Water Sales - Park-Meter		5,229.36	3,386.88	5,181.50	3,736.80
	Description	Units	Price	Amount		
	Park 1" Meter: \$43.86 x 12 = \$526.32	5.00	-526.32	-2,631.60		
	Park 2" Meter: \$92.10 x 12 = \$1105.20	1.00	-1,105.20	-1,105.20		
01-411422-00-0	Water Sales - Park-Consumption		23,160.00	24,700.50	24,729.66	26,962.50
	Description	Units	Price	Amount		
	PY Consumption - Park	15,440.00	-1.50	-23,160.00		
	PY Consumption - SLA RV Park	2,535.00	-1.50	-3,802.50		
01-411521-00-0	Water Sales - School-Meter		7,249.44	4,989.16	7,605.86	4,989.16
01-411522-00-0	Water Sales - School-Consumption		29,856.00	29,157.00	29,938.53	29,856.00
	Description	Units	Price	Amount		
	PY Consumption	19,904.00	-1.50	-29,856.00		
01-413041-00-0	Water Sales - Irrigation-Meter		14,181.48	12,855.24	14,265.47	14,262.48
	Description	Units	Price	Amount		
	Irrigation 1" Meter: \$43.86 x 12 = \$526.32	4.00	-526.32	-2,105.28		
	Irrigation 2" Meter: \$92.10 x 12 = \$1105.20	11.00	-1,105.20	-12,157.20		
01-413042-00-0	Water Sales - Irrigation-Consumption		52,780.50	51,822.00	56,459.88	52,780.50
	Description	Units	Price	Amount		
	PY Consumption	35,187.00	-1.50	-52,780.50		

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
01-415000-00-0	Permits & Inspections		60.00	500.00	245.15	500.00
01-416000-00-0	Connection Fees		29,186.60	-	14,503.30	-
01-416500-00-0	Water Supply Fee		-	-	-	-
01-417000-00-0	Meter Installation		2,500.00	-	1,200.00	-
01-419000-00-0	Fees & Charges		27,016.08	27,000.00	28,088.85	27,000.00
01-419500-00-0	Delinquent Fees & Penalties		42,662.72	42,000.00	50,866.80	42,000.00
01-419700-00-0	Mechanic Service Reimbursement		13,910.04	15,075.00	12,563.52	18,600.00
	Description	Units	Price	Amount		
	Mechanic Service Reimbursement	0.50	-37,200.00	-18,600.00		
01-450000-00-0	Sale or Lease of Water Rights		296,805.00	-	-	-
01-705000-00-0	Special Assmts - Water Standby		18,314.70	18,000.00	19,547.85	18,000.00
01-705500-00-0	Special Assmts - PY Water Standby		3,237.40	4,800.00	4,395.15	4,800.00
01-706000-00-0	Penalties On Delinquent Taxes		1,754.59	1,610.00	1,424.24	1,610.00
01-711900-00-0	Gain or Loss and Sale of Assets		-	-	-	-
01-712000-00-0	Other Income		-	-	-	-
01-712200-00-0	Enel X Demand Response Program		-	6,000.00	1,501.80	3,000.00
01-740000-00-0	Grant Revenue		27,708.31	-	-	75,000.00
	Description	Units	Price	Amount		
	Grant reimbursement from Bureau of Rec Watersmart	1.00	-75,000.00	-75,000.00		
01-741006-00-0	SCADA Grant - Enernoc		21,181.51	-	(472.64)	-
Revenue Total			2,524,853.07	2,322,410.48	2,400,447.47	2,552,924.06

Account	Account Description	Budget Details			FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Expense	Expense							
01-500001-00-0	Salaries - Full Time				259,699.92	252,324.80	258,080.43	274,236.56
01-500002-00-0	Salaries - Overtime				15,930.91	14,000.00	13,231.00	14,000.00
01-500003-00-0	On-Call Pay				13,695.00	14,310.00	14,511.82	14,310.00
		Description	Units	Price	Amount			
		On-Call Fri-Sun: 3 days x 52 weeks + 12 Holidays	168.00	50.00	8,400.00			
		On-Call Mon-Thu: 4 days x 52 weeks - 12 Holidays	196.00	30.00	5,880.00			
		On-Call to make 365 days	1.00	30.00	30.00			
01-500004-00-0	Salaries - Part-Time Mechanic				17,939.26	42,050.00	33,579.79	37,160.00
01-510000-00-0	PERS Retirement				34,913.18	36,704.66	37,189.00	40,773.48
01-510001-00-0	Employee Group Insurance				41,498.30	41,849.16	43,133.35	42,921.84
01-510002-00-0	Workers Compensation				31,882.77	28,075.70	24,256.08	18,854.16
01-510003-00-0	Payroll Taxes - FICA/Medicare				5,933.16	7,083.03	6,490.94	6,939.67
01-510100-00-0	Actuarial Pension Expense Adjustment				37,582.00	-	-	-
01-521000-00-0	Laboratory Analysis				4,427.00	10,815.00	5,161.58	6,000.00
01-521500-00-0	Contractual Services				12,874.59	12,330.00	5,123.24	13,350.00
		Description	Units	Price	Amount			
		Apple Valley Communication	12.00	35.00	420.00			
		Dept of Forestry	4.00	230.00	920.00			
		Dig Alert	350.00	1.50	525.00			
		HACH	1.00	3,000.00	3,000.00			
		Electrician	1.00	2,500.00	2,500.00			
		Misc	1.00	3,465.00	3,465.00			
		Portable Restrooms	6.00	170.00	1,020.00			
		SCADA	1.00	1,500.00	1,500.00			
01-521501-00-0	Engineering Services				563.00	4,000.00	1,001.20	4,000.00
01-521600-00-0	GIS Support				5,400.00	4,800.00	4,800.00	4,800.00
		Description	Units	Price	Amount			
		GIS Support - 2 Licenses	2.00	2,400.00	4,800.00			
01-523000-00-0	Permits and Fees				15,430.63	14,500.00	17,884.35	15,380.00
		Description	Units	Price	Amount			
		MDAQMD	1.00	600.00	600.00			
		Misc	1.00	100.00	100.00			
		SB County Fire	4.00	325.00	1,300.00			
		SB County Health	1.00	880.00	880.00			
		SWRCB	1.00	12,500.00	12,500.00			
01-524000-00-0	Equipment Rental				-	2,000.00	500.60	2,000.00
01-524500-00-0	Education and Training				10,104.68	9,290.00	6,910.42	8,712.00
		Description	Units	Price	Amount			
		Certifications / Renewal	1.00	250.00	250.00			
		CEU Training / Registration - Tri State & Others	1.00	250.00	250.00			
		HDWMA	20.00	45.00	900.00			
		Lodging (\$132/day) & Meals (\$57/day):	8.00	189.00	1,512.00			
		Misc	1.00	1,500.00	1,500.00			
		Sensus Training	2.00	700.00	1,400.00			
		Training	5.00	500.00	2,500.00			
		Water Smart Conference - CEU	1.00	400.00	400.00			

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018 Actual	2019 Budget	2019 Projection	2020 Budget
01-527500-00-0	Rents and Leases - Water Shop		9,775.00	9,600.00	9,600.00	9,600.00
	Description	Units	Price	Amount		
	Water Shop Lease	12.00	800.00	9,600.00		
01-527501-00-0	Rent - BLM Tank Sites		1,260.00	1,260.00	1,260.00	1,260.00
01-531000-00-0	Utilities - Electric		118,866.93	114,576.00	108,104.45	113,730.00
	Description	Units	Price	Amount		
	Water Shop 3-041-2155-12	12.00	151.00	1,812.00		
	Well #1 3-029-4595-77	12.00	4,886.00	58,632.00		
	Well #2: 3-029-4601-27	12.00	252.50	3,030.00		
	Well #3 3-029-4595-87	12.00	96.00	1,152.00		
	Well #4 3-029-4596-03	12.00	3,761.00	45,132.00		
	Well #6 3-029-4596-36	12.00	156.00	1,872.00		
	Well #7 3-029-4596-44	12.00	84.00	1,008.00		
	Well #8 3-029-4596-58	12.00	48.00	576.00		
	Well #9: 3-029-4596-71	12.00	43.00	516.00		
01-531001-00-0	Utilities - Gas		515.00	540.00	701.35	540.00
	Description	Units	Price	Amount		
	Water Shop	12.00	45.00	540.00		
01-532500-00-0	Telephone		5,544.59	4,584.00	4,806.70	4,584.00
	Description	Units	Price	Amount		
	Mechanic - 50%	12.00	31.00	372.00		
	Verizon -Carlson/Escobar/Pattison/Zuber	12.00	304.00	3,648.00		
	Verizon Wireless - Tablet (3 units)	12.00	47.00	564.00		
01-541000-00-0	Operations and Maintenance		29,864.84	90,000.00	51,008.31	90,000.00
	Description	Units	Price	Amount		
	Distributon Parts & Materials	1.00	65,000.00	65,000.00		
	Meters and Meter Parts	1.00	25,000.00	25,000.00		
01-545000-00-0	Vehicle Maintenance		9,402.59	10,000.00	7,706.53	10,000.00
01-545001-00-0	Vehicle Fuel		16,842.48	14,000.00	15,862.69	14,000.00
	Description	Units	Price	Amount		
	Fuel	0.50	28,000.00	14,000.00		
01-552700-00-0	Mileage and Travel Reimbursement		230.75	400.00	100.12	400.00
01-553000-00-0	Operating Supplies		17,549.63	24,000.00	17,525.10	24,000.00
	Description	Units	Price	Amount		
	Clorine	1.00	9,000.00	9,000.00		
	Misc Operating Supplies	1.00	12,000.00	12,000.00		
	Safety	1.00	3,000.00	3,000.00		
01-553555-00-0	Water Conservation Program		1,721.56	1,000.00	3,390.46	1,500.00
	Description	Units	Price	Amount		
	AWAC Calendar	400.00	1.20	480.00		
	Misc	1.00	380.00	380.00		
	Water Audit	1.00	100.00	100.00		
	Water Conservation Printed Materials	1.00	240.00	240.00		
	Water Conservation Workshop	3.00	100.00	300.00		

Account	Account Description	Budget Details	FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
01-553600-00-0	Uniforms		1,747.97	3,022.00	2,718.66	3,074.00
	Description	Units		Price		Amount
	Boot - Mechanic 50%	0.50		250.00		125.00
	Boots	6.00		250.00		1,500.00
	Cold Weather Gear	2.00		250.00		500.00
	Cold Weather Gear - Mechanic 50%	0.50		250.00		125.00
	Pants 5/person x 4 persons = 20 Units	20.00		20.00		400.00
	Shirts - Mechanic 50%	2.00		16.00		32.00
	Shirts-3/person x 4 persons = 12 units	12.00		16.00		192.00
	Sweat Shirts	8.00		25.00		200.00
01-554600-00-0	Small Tools		1,810.14	3,000.00	1,853.09	2,750.00
	Description	Units		Price		Amount
	Mechanic Small Tool	0.50		1,500.00		750.00
	Misc	1.00		2,000.00		2,000.00
01-556500-00-0	Dues & Subscriptions		227.00	410.00	371.65	335.00
	Description	Units		Price		Amount
	AWWA	1.00		210.00		210.00
	HDMWA	5.00		25.00		125.00
01-561000-00-0	Watermaster Fees		8,793.42	7,000.00	6,525.79	7,360.00
01-590100-00-0	Bad Debt Expense		1,027.01	-	-	-
01-800000-00-0	Debt Service		-	388,733.68	461,454.07	388,733.68
	2008 Loan(Well 1A, Wastewater Projects & Rental Property):					
	\$2,832,000 20-Year Loan, Refinanced in June 2014					
	Annual Pmt - \$105,041.47 x 2	Maturity Date - 12/23/2028				
	7/1/19 Balance - \$1,654,508.60					
	2011 Loan (Well 4A 50% & Park Community Center 50%):					
	\$1,000,000 20-Year Loan					
	Annual Pmt - \$40,679.37 x 2	Maturity Date - 09/21/2031				
	7/1/19 Balance - \$738,886.79					
	2014 Loan (Water Right Purchase): \$4,000,000 20-Year Loan					
	Annual Pmt - \$149,447.45 x 2	Maturity Date - 08/15/2034				
	7/1/19 Balance - \$3,368,146.48					
	Description	Units		Price		Amount
	2008 Loan Payments (23.4%) - \$105,041.47 x 2	0.23		210,082.94		49,159.41
	2011 Loan Payments (50%) - \$40,679.37 x 2	0.50		81,358.74		40,679.37
	2014 Water Loan Payments (100%)	2.00		149,447.45		298,894.90
01-800500-00-0	Capital Expenditure		-	-	289,398.17	-
	Description	Units		Price		Amount
	AMI Meters - \$162,667	1.00		0.00		0.00
	Generator - \$90,000	1.00		0.00		0.00
	New Well Pipeline - \$210,000	1.00		0.00		0.00
	Well 1A Building Improvements - \$40,000	1.00		0.00		0.00
01-999100-00-0	Admin Allocation		468,814.98	457,766.57	457,766.57	491,510.87
	Description	Units		Price		Amount
	50% of Admin allocation	0.50		983,021.75		491,510.88
	Rounding	1.00		-0.01		-0.01
Expenditure Total			1,209,582.36	1,624,024.60	1,912,029.98	1,666,815.26
Fund 01 - Water Operations Surplus (Defecit)			1,315,270.71	698,385.88	488,417.49	886,108.80



Wastewater Fund



WASTEWATER FUND

Wastewater Operations provides for the on-going maintenance of the District's sanitary sewer system and wastewater treatment plant including secondary effluent treatment. This fund has the primary responsibility of providing scheduled routine maintenance of the sanitary sewer system, operation and maintenance of the two pump stations and one lift station, and providing for emergency maintenance response. This fund provides support services for design and construction of sewer projects undertaken by the District, and those of private developers.

The functions of the Wastewater Fund include general maintenance, cleaning and videoing of the District's sewer system as needed. The plant treats an average 15 million gallons of wastewater per month with a daily flow of 410,000 gallons of influent (wastewater coming into the plant) depending on the time of year. A regulatory requirement from the Lahontan Regional Water Quality Control Board is that all of the secondary water be contained on the plant site. An agricultural operation at the plant uses the treated effluent to raise alfalfa and other livestock feed which is known to help remove nitrates and further improve water quality.

The Wastewater operations must comply with all regulations from the primacy agencies of the State Water Resources Control Board and the Lahontan Regional Water Quality Control Board.

Wastewater Staffing	
Wastewater Operations Manager	1
Operator III	1
Operator in Training	1



WASTEWATER FUND

Projects in Progress and or Completed in 2018/19

Continuing secondary recycled water project

Installed secondary recycled water line

Ran new conduit and electrical to alfalfa field pumps

Installed new flow meters at the alfalfa field

Completed park sewer connection which included hookups of the 4-plex, condos, park and water shop

2019/20 Goals

Add SCADA system at plant and lift stations

Install four additional monitoring wells as required by the Regional Board

Rebuild turbine pump inside plant

Complete expanded secondary irrigation project

Re-coat wet wells at Silver Lakes Parkway and Schooner lift stations

Continue to provide education to operators

Build new office/shop at the treatment plant

Drain and clean Pond #2

Rebuild secondary clarifiers

Wastewater System	
Miles of sewer line	36
Manholes	560
Pump Stations	2
Lift Station	1
Percolation Ponds	2
Tons of Sludge Removed	50.10
Number of Drying Beds	12
Influent in Gallons Per Day	410,000
Effluent in Gallons Per Day	502,000
Miles of gravity sewer cleaned	4
Manholes inspected	40

Account	Account Description	Budget Details			FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget	
Revenue									
02-410010-00-0	Sewer Charges - Single Family	Description	Units	Price	Amount	1,189,393.06	1,189,334.40	1,190,873.31	1,189,334.40
		Single Family = \$36.64 x 12 months=439.68 / EDU	2,705.00	-439.68	-1,189,334.40				
02-410110-00-0	Sewer Charges - Multi-Family	Description	Units	Price	Amount	20,962.97	22,423.68	21,104.64	22,423.68
		Sewer rate = \$36.64 x 12 months=439.68 / EDU	51.00	-439.68	-22,423.68				
02-411020-00-0	Sewer Charges - Commercial	Description	Units	Price	Amount	47,045.76	47,045.76	47,045.76	47,045.76
		Church = \$36.64 x 12 months=439.68 / EDU	5.00	-439.68	-2,198.40				
		Commercial = \$36.64 x 12 months=439.68 / EDU	68.00	-439.68	-29,898.24				
		Mobile Home = \$36.64 x 12 months=439.68 / EDU	3.00	-439.68	-1,319.04				
		Motel = \$36.64 x 12 months=439.68 / EDU	31.00	-439.68	-13,630.08				
02-411420-00-0	Sewer Charges - Park	Description	Units	Price	Amount	2,198.40	2,198.40	2,198.40	2,198.40
		Sewer rate = \$36.64 x 12 months=439.68 / EDU	5.00	-439.68	-2,198.40				
02-411520-00-0	Sewer Charges - School	Description	Units	Price	Amount	16,268.16	16,268.16	16,268.16	16,268.16
		Sewer rate = \$36.64 x 12 months=439.68 / EDU	37.00	-439.68	-16,268.16				
02-413040-00-0	Sewer Charges - Irrigation	Description	Units	Price	Amount	1,758.72	1,758.72	1,758.72	1,758.72
		Sewer rate = \$36.64 x 12 months=439.68 / EDU	4.00	-439.68	-1,758.72				
02-415000-00-0	Permits & Inspection					876.00	-	438.00	-
02-416000-00-0	Connection Fees					10,331.35	-	9,884.35	-
02-419000-00-0	Fees & Services					716.44	-	45.00	-
02-419500-00-0	Delinquent Fees & Penalties					15,041.61	18,000.00	17,122.11	18,000.00
02-705000-00-0	Special Assmts - Sewer Standby					15,851.40	15,000.00	16,326.75	15,000.00
02-705500-00-0	Special Assmts - PY Sewer Standby					3,176.80	4,800.00	4,395.15	4,800.00
02-706000-00-0	Penalties on Delinquent Taxes					1,689.42	1,550.00	1,397.24	1,550.00
02-711900-00-0	Gain or Loss on Sale of Assets					6,293.00	-	-	-
02-712000-00-0	Other Income					-	-	7,406.62	-
02-740000-00-0	Grant Revenue					9,000.00	-	-	-
Revenue Total						1,340,603.09	1,318,379.12	1,336,264.21	1,318,379.12

Account	Account Description	Budget Details			FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Expense								
02-500001-00-0	Salaries - Full Time				212,014.12	234,530.40	202,908.29	216,756.80
02-500002-00-0	Salaries - Overtime				7,710.27	5,500.00	9,104.39	15,162.00
02-500003-00-0	On-Call Pay				13,465.00	14,310.00	14,021.82	14,310.00
		Description	Units	Price	Amount			
		On-Call Fri-Sun: 3 days x 52 weeks + 12 Holidays	168.00	50.00	8,400.00			
		On-Call Mon-Thu: 4 days x 52 weeks - 12 Holidays	196.00	30.00	5,880.00			
		On-Call to make 365 days	1.00	30.00	30.00			
02-510000-00-0	PERS Retirement				30,985.55	36,281.07	31,405.19	32,668.99
02-510001-00-0	Employee Group Insurance				36,982.56	34,844.04	37,583.43	39,828.54
02-510002-00-0	Workers Compensation				26,099.58	27,809.48	24,205.32	16,413.46
02-510003-00-0	Payroll Taxes - FICA/Medicare				3,311.94	3,608.19	3,148.51	3,350.47
02-521000-00-0	Laboratory Analysis				18,733.50	19,000.00	14,344.70	19,000.00
02-521500-00-0	Contractual Services				32,393.27	46,702.00	42,186.36	45,682.00
		Description	Units	Price	Amount			
		Apple Valley Communication - Alarms	12.00	36.00	432.00			
		Dept of Forestry	15.00	237.00	3,555.00			
		Dig Alert	350.00	1.50	525.00			
		Electrical Work	1.00	5,150.00	5,150.00			
		Misc	1.00	13,000.00	13,000.00			
		Portable Restrooms	6.00	170.00	1,020.00			
		Sewer Line Cleaning	1.00	22,000.00	22,000.00			
02-521501-00-0	Engineering Services				4,223.00	10,000.00	2,503.00	10,000.00
02-521600-00-0	GIS Support				1,800.00	2,400.00	2,400.00	2,400.00
		Description	Units	Price	Amount			
		GIS Support	1.00	2,400.00	2,400.00			
02-523000-00-0	Permits and Fees				22,494.33	22,417.00	30,511.10	26,000.00
		Description	Units	Price	Amount			
		MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas	1.00	2,300.00	2,300.00			
		Misc	1.00	5,583.00	5,583.00			
		SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC CHG	1.00	1,100.00	1,100.00			
		SWRCB - Threat / Complexity 2B	1.00	14,929.00	14,929.00			
		SWRCB - Threat / Complexity 3C	1.00	2,088.00	2,088.00			
02-524500-00-0	Education and Training				2,946.39	3,801.00	2,921.85	6,467.00
		Description	Units	Price	Amount			
		APWA	1.00	202.00	202.00			
		AWWA	1.00	200.00	200.00			
		Certification Refresher	2.00	850.00	1,700.00			
		Certifications / Renewal	3.00	240.00	720.00			
		CEU Training / Registration - Tri State & Others	3.00	160.00	480.00			
		CWEA	3.00	188.00	564.00			
		Lodging (\$132/day) & Meals (\$57/day)	9.00	189.00	1,701.00			
		Training	3.00	300.00	900.00			

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018 Actual	2019 Budget	2019 Projection	2020 Budget
02-531000-00-0	Utilities - Electric		70,841.73	68,000.00	66,890.16	68,955.00
	Description	Units	Price	Amount		
	Misc	1.00	21.00	21.00		
	Schooner Lift Station: 3-029-4595-25	12.00	40.00	480.00		
	SLP Lift Station: 3-029-4595-45	12.00	65.00	780.00		
	Smithson Lift Station: 3-029-4595-64	12.00	898.00	10,776.00		
	Sod Farm: 3-29-9011-74	12.00	924.00	11,088.00		
	WWTP Blower Room: 3-029-4594-81	12.00	3,817.50	45,810.00		
02-531001-00-0	Utilities - Gas		533.28	720.00	1,072.10	720.00
	Description	Units	Price	Amount		
	Southwest Gas - WWTP	12.00	60.00	720.00		
02-531006-00-0	Sludge/Compost Disposal		10,696.50	7,800.00	6,908.59	7,800.00
	Description	Units	Price	Amount		
	Burrtec Hauling	4.00	1,450.00	5,800.00		
	Sludge Disposal=Tipping Fee - Biosolids	80.00	25.00	2,000.00		
02-532500-00-0	Telephone		4,071.21	4,896.00	3,724.53	4,896.00
	Description	Units	Price	Amount		
	Frontier Landlines Alarm for Process	12.00	60.00	720.00		
	Mechanic - 50%	12.00	30.00	360.00		
	Smithson Lift Station	12.00	60.00	720.00		
	Verizon Wireless - Tablet	12.00	26.00	312.00		
	Verizon Wireless- Aviles/Kuhlman/OIT	12.00	232.00	2,784.00		
02-541000-00-0	Operations and Maintenance		18,881.38	40,000.00	24,466.44	30,000.00
02-545000-00-0	Vehicle Maintenance		14,695.78	14,000.00	12,303.37	16,820.00
	Description	Units	Price	Amount		
	General Vehicle Repair Parts & Services	1.00	1,940.00	1,940.00		
	Mechanic Labor Reimbursement from Water	0.40	37,200.00	14,880.00		
02-545001-00-0	Vehicle Fuel		5,080.15	5,600.00	7,374.42	8,500.00
	Description	Units	Price	Amount		
	Fuel	1.00	8,500.00	8,500.00		
02-552700-00-0	Mileage and Travel Reimbursement		-	200.00	50.06	200.00
02-553000-00-0	Operating Supplies		7,244.53	10,000.00	7,047.67	10,000.00
02-553555-00-0	Public Outreach		-	547.50	136.92	550.00
	Description	Units	Price	Amount		
	Earth Day Outreach Materials	1.00	300.00	300.00		
	Fog Flyer	500.00	0.30	150.00		
	Misc	1.00	100.00	100.00		

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
02-553600-00-0	Uniforms		1,832.09	3,255.00	1,449.03	3,018.00
	Description	Units		Price	Amount	
	Boot - Mechanic 50%	0.50		250.00	125.00	
	Boots	4.00		250.00	1,000.00	
	Cold Weather Gear	4.00		250.00	1,000.00	
	Cold Weather Gear - Mechanic 50%	0.50		250.00	125.00	
	Pants 5 / person x 3 persons = 15 Units	15.00		20.00	300.00	
	Shirts - 7 / person x 3 persons = 21 units	21.00		16.00	336.00	
	Shirts - Mechanic 50%	2.00		16.00	32.00	
	Sweat Shirt	3.00		25.00	75.00	
	Sweat Shirt - Mechanic	1.00		25.00	25.00	
02-554600-00-0	Small Tools		2,322.46	4,000.00	2,017.65	4,000.00
	Description	Units		Price	Amount	
	Mechanic Small Tool	0.50		2,000.00	1,000.00	
	Misc	1.00		3,000.00	3,000.00	
02-556500-00-0	Dues & Subscriptions		425.00	850.00	653.30	643.00
	Description	Units		Price	Amount	
	APWA	1.00		238.00	238.00	
	AWWA	1.00		180.00	180.00	
	CWEA	1.00		185.00	185.00	
	HDMWA (High Desert Mtn Water Assoc)	2.00		20.00	40.00	
02-800000-00-0	Debt Service		-	75,041.63	56,303.80	75,041.63
	2008 Loan(Well 1A, Wastewater Projects & Rental Property):					
	\$2,832,000 20-Year Loan, Refinanced in June 2014					
				Annual Pmt - \$105,041.47 x 2	Maturity Date - 12/23/2028	
				7/1/19 Balance - \$1,654,508.60		
	Description	Units		Price	Amount	
	2008 Loan Payments (24.2%+11.52%) -\$105,041.47 x 2	0.36		210,082.94	75,041.63	
02-800500-00-0	Capital Expenditure		-	-	332,232.75	-
	Description	Units		Price	Amount	
	Grit Removal System (Replacement) - \$100,000	1.00		0.00	0.00	
	Plant Sludge Lines (Replacement) - \$350,000	1.00		0.00	0.00	
	Storage Building / Office Lab - \$300,000	1.00		0.00	0.00	
02-999100-00-0	Admin Allocation		459,438.62	448,611.23	448,611.23	481,680.66
	Description	Units		Price	Amount	
	49% of Admin allocation	0.49		983,021.75	481,680.66	
02-999900-00-0	Interfund Transfer Out/(In)		116,428.37	-	-	(42,100.00)
	Description	Units		Price	Amount	
	Interfund Loan Payment Receipt	1.00		-42,100.00	-42,100.00	
Expenditure Total			1,154,786.30	1,144,724.54	1,388,485.98	1,118,763.55
Fund 02 - Wastewater Operations Surplus (Deficit)			185,816.79	173,654.58	(52,221.77)	199,615.57



Solid Waste Fund



SOLID WASTE FUND

The District assumed responsibility for the residential solid waste disposal within its boundaries from San Bernardino County Solid Waste Management Department in fiscal year 2010-11. The District administrative staff provides customer service and billing for the Solid Waste operation. Services include two clean-up days per year; a robust bulky item pick up program; and green waste drop off service. The District assumed the disposal assessment of \$85.14 from the County to help fund the disposal at the landfill of all rubbish picked up by the franchise trash hauler as well as a self-haul dump pass program. The District issued 1,776 dump pass permits through in 2018. District staff delivers and picks up trash carts as needed by the customers.

The Recycling Center/Thrift Store provides recycling services for the community including green waste, metal, e-waste and mattress recycling.

Solid Waste Staffing	
Recycling Center Supervisor	1
Maintenance Aide	1



SOLID WASTE FUND

Projects in Progress and or Completed in 2018/19

Held two Community Clean Up Days
 Continued Mattress Recycling Program at the Thrift Store
 Continued E-Waste and Green Waste Recycling Programs
 School Recycled Art Sculpture Contest
 Performed residential trash audits
 Continue to offer two bulky item pick-ups per year per customer account

2019/20 Goals

Hold spring and fall clean up days
 Host a Shred-Fest for sensitive document destruction
 Continue recycled art sculpture contest with Burrtec Waste
 Hold a recycling/composting workshop
 Implement a Tire Recycling Program
 Continue performing trash can audits
 Comply with mandatory commercial recycling requirements
 Seek new recycling opportunities
 Develop and expand partnerships
 Continue diversion efforts by creating new and innovative recycling opportunities

Annual Events

- Earth Day for 4th and 5th grade students in Helendale
- Spring & Fall Clean Up Days

Solid Waste Fund	
Number of Clean Up Days	2
Tons of Green Waste Recycled (Thrift Store)	85.34
Tons of Metal Recycled (Thrift Store)	32.01
Pounds of E-Waste Recycled (Thrift Store)	30,940
Mattresses Recycled	700
Tons of Residential Recycling	668.65
Tons of Residential Refuse	3,787.25

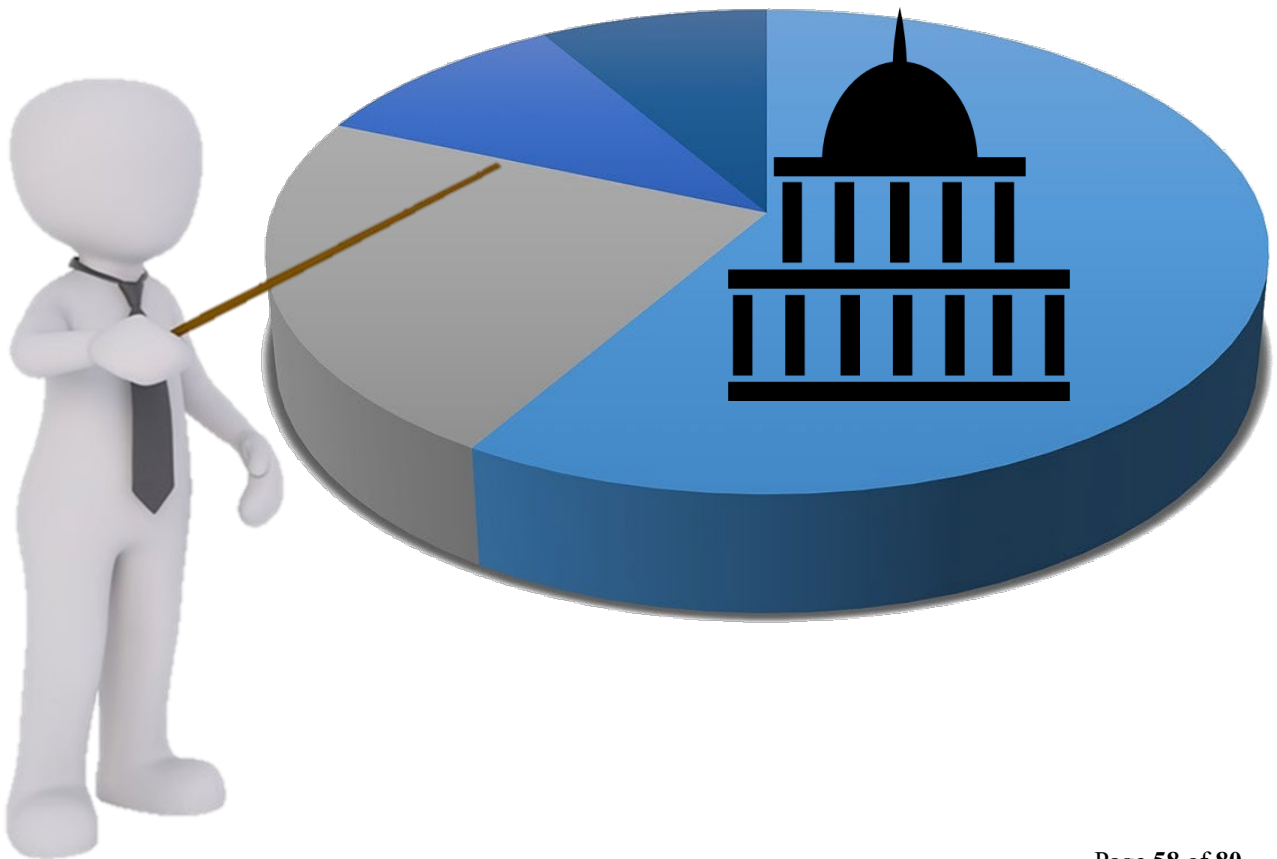
Account	Account Description	Budget Details	FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Revenue						
06-410000-00-0	Charges for Services - Solid Waste		469,128.52	473,502.12	477,099.43	508,402.20
	Description	Units	Price	Amount		
	10% Franchise Fee \$2.16 x 12 month = \$25.92	2,378.00	25.92	61,637.76		
	Condo \$28.96 x 12 month = \$347.52 (w/ESFR)	43.00	-347.52	-14,943.36		
	Duplex \$43.40 x 12 month = \$520.80	1.00	-520.80	-520.80		
	Extra Barrel \$7.91 x 12 month = \$94.92	144.00	-94.92	-13,668.48		
	Extra Recycling Barrel \$1.56 x 12 month = \$18.72	10.00	-18.72	-187.20		
	Single Family \$21.70 x 12 month = \$260.40	2,335.00	-260.40	-608,034.00		
	SW Admin Fee \$2.29 x 12 month = \$27.48	2,378.00	27.48	65,347.44		
	218 Recovery \$0.07 x 12 months = \$0.84	2,341.00	0.84	1,966.44		
06-419500-00-0	Delinquent Fees & Penalties		6,140.42	7,300.00	6,784.72	7,300.00
06-705000-00-0	Special Assmts - Refuse Land Use Fee		225,342.30	235,278.00	237,623.34	235,278.00
	Description	Units	Price	Amount		
	ESFR \$87.14 per year (\$87.14/12=\$7.26/month)	2,700.00	-87.14	-235,278.00		
06-705500-00-0	Special Assmts - Pr Yr Refuse Land Use Fee		5,862.54	6,500.00	6,131.25	6,500.00
06-706000-00-0	Penalties on Delinquent Taxes		2,192.05	2,500.00	1,973.11	2,500.00
06-999700-00-0	Board Discretionary Revenue		11,047.92	20,277.33	20,277.33	-
	1. Radio Tower Rent	\$146,722.00				
	2. Property Tax	\$99,458.00				
	4. Recycling Center Net	\$74,940.48				
	5. Rental Property	\$22,310.09				
	Total Board Discretionary Revenue	\$420,668.33				
	DISTRIBUTION:					
	Board Discretionary Revenue - Park:	\$420,668.33				
Revenue Total			719,713.75	745,357.45	749,889.18	759,980.20

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
Expense						
06-500001-00-0	Salaries - Full Time		76,124.22	86,559.20	70,367.85	73,320.00
06-500002-00-0	Salaries - Overtime		23.51	-	25.31	-
06-510000-00-0	PERS Retirement		8,386.34	7,521.38	6,830.89	6,383.31
06-510001-00-0	Employee Group Insurance		21,352.08	23,833.08	21,445.23	21,690.36
06-510002-00-0	Workers Compensation		5,444.89	8,415.99	11,062.79	4,076.44
06-510003-00-0	Payroll Taxes - FICA/Medicare		(536.85)	2,320.96	1,219.37	1,063.14
06-521500-00-0	Contractual Services		3,000.00	3,200.00	800.96	3,200.00
06-521510-00-0	Contract Service - Burrtec Fees		467,455.94	469,083.24	435,085.92	467,116.80
	Description	Units	Price	Amount		
	Extra Barrel \$6.86 x 12 month = \$82.32	110.00	82.32	9,055.20		
	Extra Recycling Barrel \$1.35 x 12 month = \$16.20	10.00	16.20	162.00		
	Recycling Service \$0.89 x 12 month = \$10.68	2,341.00	10.68	25,001.88		
	Trash Service \$15.41 x 12 month = 184.92	2,341.00	184.92	432,897.72		
06-523500-00-0	SB County Disposal Fees		118,512.53	126,072.00	97,296.85	126,072.00
	Description	Units	Price	Amount		
	Residential Disposal fee	12.00	10,094.00	121,128.00		
	SB County Dump Pass Fee	12.00	412.00	4,944.00		
06-523550-00-0	Green Waste Disposal		9,622.16	12,000.00	12,925.89	12,000.00
	Description	Units	Price	Amount		
	Hauling	30.00	300.00	9,000.00		
	Tipping Fee	30.00	100.00	3,000.00		
06-524500-00-0	Education and Training		823.16	500.00	125.15	500.00
06-527500-00-0	Rents - Storage at Park		6,000.00	6,000.00	6,000.00	-
06-532500-00-0	Telephone		323.40	312.00	322.17	312.00
	Description	Units	Price	Amount		
	Verizon Wireless - Tablet & Data Plan	12.00	26.00	312.00		
06-541000-00-0	Operations and Maintenance		-	-	30.49	-
06-545000-00-0	Vehicle Maintenance		960.69	2,046.60	1,095.32	2,200.00
	Description	Units	Price	Amount		
	Mechanic Labor Reimbursement	0.02	37,200.00	744.00		
	Parts & Services	1.00	1,456.00	1,456.00		
06-545001-00-0	Vehicle Fuel		1,380.89	3,360.00	1,713.44	3,360.00
	Description	Units	Price	Amount		
	Fuel	0.12	28,000.00	3,360.00		
06-553000-00-0	Operating Supplies		189.69	300.00	75.09	300.00
06-553200-00-0	Postage & Delivery		-	650.00	162.74	650.00
06-553300-00-0	Event Expense		-	250.00	62.62	250.00
	Description	Units	Price	Amount		
	Recycled Art Contest	1.00	250.00	250.00		

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
06-553555-00-0	Public Outreach		2,273.32	2,455.00	683.44	2,060.00
	Description	Units	Price	Amount		
	Clean Up Day - Bags & Gloves	2.00	80.00	160.00		
	Clean Up Day - Banner	3.00	100.00	300.00		
	Clean Up Day - Foods	2.00	100.00	200.00		
	Earth day - Busing	1.00	375.00	375.00		
	Earth Day - Foods	1.00	400.00	400.00		
	Earth day - Supplies	1.00	325.00	325.00		
	Misc	1.00	100.00	100.00		
	Workshop - Composting	1.00	200.00	200.00		
06-553600-00-0	Uniforms		33.67	400.00	100.12	714.00
	Description	Units	Price	Amount		
	Boot	1.00	250.00	250.00		
	Cold Gear	1.00	250.00	250.00		
	Pants	5.00	20.00	100.00		
	Shirts	4.00	16.00	64.00		
	Sweatshirts	2.00	25.00	50.00		
06-553700-00-0	Printing Costs		-	1,100.00	275.33	1,100.00
06-554600-00-0	Small Tools		-	100.00	25.03	-
06-590100-00-0	Bad Debt Expense		247.37	-	48.21	-
06-999100-00-0	Admin Allocation		9,376.24	9,155.33	9,155.42	9,830.22
	Description	Units	Price	Amount		
	1% of Admin allocation	0.01	983,021.75	9,830.22		
Expenditure Total			739,479.25	765,634.78	676,935.63	736,198.27
Fund 06 - Solid Waste Operations Surplus (Defecit)			(19,738.70)	(20,277.33)	72,953.55	23,781.93



General Government Fund



RECYCLING CENTER

The Recycling Center is located in Suite A at the Community Center on Vista Road. The District offers a variety of recycling programs such as green waste, electronic waste, metal, and mattress recycling.

Residents can also donate their unwanted items to the recycling center for re-purposing rather than throwing the items away. This service encourages recycling and diverts waste from going into the landfill. Items that cannot be re-sold are recycled with as little as possible disposed of in the landfills.

The District continues to look for new opportunities for recycling. One of the recycling goals for FY 2020 is to start a tire recycling program for the community.

The center is open 7-days a week and offers free pick-up of items that customers would like to donate.

Recycling Center	
E-Waste Recycled	30,940 Pounds
Green Waste Recycled	85.34 Tons
Metal Recycled	32.01 Tons

Recycling Center Staffing	
Thrift Store Supervisor	1
Maintenance Aide	1
Recycling Center Staff	4.02 FTE
Lead Workers	.96 FTE

*If you love the earth...
But Second Hand First!*

Helendale Thrift Store
A new way to
look at
recycling!

Account	Account Description	Budget Details			FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
					2018	2019	2019	2020
				Actual	Budget	Projection	Budget	
Revenue								
Retail Sales - Recycling Center					-	276,000.00	296,878.84	294,000.00
	Description	Units	Price	Amount				
	Retail Sales	12.00	-24,500.00	-294,000.00				
Donations					-	-	185.98	-
Board Discretionary Revenue					-	(83,170.25)	-	(74,940.48)
	1. Radio Tower Rent			\$146,722.00				
	2. Property Tax			\$99,458.00				
	3. Solid Waste Franchise Fees			\$77,237.76				
	4. Recycling Center Net			\$74,940.48				
	5. Rental Property			\$22,310.09				
	Total Board Discretionary Revenue			\$420,668.33				
	DISTRIBUTION:							
	Board Discretionary Revenue - Park:			\$420,668.33				
Revenue Total					-	192,829.75	297,064.82	219,059.52

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
Expense						
03-50004-00-0	Wages - Part Time		-	137,320.60	124,391.05	152,959.00
03-510002-00-0	Workers Compensation		-	4,260.12	5,726.93	3,081.16
03-510003-00-0	Payroll Taxes - FICA/Medicare		-	10,505.03	9,516.01	11,701.36
03-521500-00-0	Contractual Services		-	5,300.00	1,386.59	5,300.00
		Description	Units	Price	Amount	
		Climate Control	1.00	3,000.00	3,000.00	
		Maintenance Services	1.00	2,000.00	2,000.00	
		Misc	1.00	300.00	300.00	
03-521600-00-0	Software Support		-	-	-	-
03-524500-00-0	Education and Training		-	500.00	180.71	500.00
03-526601-00-0	Advertising		-	2,000.00	950.60	5,600.00
		Description	Units	Price	Amount	
		Misc	1.00	200.00	200.00	
		Radio Ads - 2 stations	12.00	400.00	4,800.00	
		Sivert Publishing	4.00	150.00	600.00	
03-529900-00-0	Bank Charges		-	-	2,694.94	3,000.00
		Description	Units	Price	Amount	
		Credit Card Processing Charges	12.00	250.00	3,000.00	
03-531000-00-0	Utilities - Electric		-	12,000.00	11,387.25	18,000.00
		Description	Units	Price	Amount	
		3-037-9555-20	12.00	1,500.00	18,000.00	
03-532500-00-0	Telephone		-	1,044.00	1,042.50	1,098.00
		Description	Units	Price	Amount	
		760-241-2711 - Creditcard line	12.00	91.50	1,098.00	
03-541000-00-0	Operation and Maintenance		-	4,000.00	1,455.58	2,000.00
03-553000-00-0	Operating Supplies		-	12,000.00	11,582.99	10,000.00
03-556800-00-0	EE Incentive Program		-	3,900.00	4,856.40	5,820.00
		Description	Units	Price	Amount	
		Incentive Program	12.00	485.00	5,820.00	
Expenditure Total			-	192,829.75	175,171.55	219,059.52
Fund 03 - Recycling Center Operations Surplus (Defecit)			-	-	121,893.27	-

DISTRICT PROPERTIES

In 2008, the District purchased a building and land to be developed into a community park on Wild Road. The property included ten dwelling units, which included four apartments; three condos two single family residences, and one manufactured home.

In 2011, the District purchased the Community Center on Vista Road which includes 4 units and serves as the District's administrative head-quarters as well as the Recycling Center, Community Room, and Gymnastics studio.

The Community Center is made available to residents of Helendale for parties, meetings and other occasions. The Community Center has two rooms, a larger room that includes a kitchenette and a smaller meeting room. Many of the District's classes are also held here.



Property Information	
Number of Residential Units	10
Apartments	4
Condos	3
Single Family Residential	2
Manufactured	1
Community Center Units	4
Community Room Rentals	10

Account	Account Description	Budget Details			FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Revenue								
04-419500-00-0	Delinquent Penalties				-	-	440.00	-
04-462000-00-4	15302 Smithson Rental				-	102,480.00	100,883.28	102,480.00
	Description	Units	Price	Amount				
	Unit #A	12.00	-890.00	-10,680.00				
	Unit #B	12.00	-1,000.00	-12,000.00				
	Unit #C	12.00	-500.00	-6,000.00				
	Unit #D	12.00	-1,950.00	-23,400.00				
	Unit #E	12.00	-1,000.00	-12,000.00				
	Unit #F - Ranch Property	12.00	-3,200.00	-38,400.00				
04-463000-00-5	15425 Wild Road Rental				-	29,880.00	29,501.12	29,928.00
	Description	Units	Price	Amount				
	Unit #A	12.00	-599.00	-7,188.00				
	Unit #B	12.00	-595.00	-7,140.00				
	Unit #C	12.00	-700.00	-8,400.00				
	Unit #D	12.00	-600.00	-7,200.00				
04-999700-00-0	Board Discretionary Revenue				-	(1,738.72)	-	(22,310.09)
	1. Radio Tower Rent			\$146,722.00				
	2. Property Tax			\$99,458.00				
	3. Solid Waste Franchise Fees			\$77,237.76				
	4. Recycling Center Net			\$74,940.48				
	5. Rental Property			\$22,310.09				
	Total Board Discretionary Revenue			\$420,668.33				
	DISTRIBUTION:							
	Board Discretionary Revenue - Park:			\$420,668.33				
Revenue Total					-	130,621.28	130,824.40	110,097.91

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
Expense						
04-521500-00-0	Contractual Services		-	-	528.40	10,000.00
04-531000-00-5	Utilities - Electric - Wild Rd		-	3,120.00	2,573.58	4,656.00
		Description	Units	Price	Amount	
		3-039-6119-73	12.00	388.00	4,656.00	
04-531001-00-5	Utilities - Gas - Wild Rd		-	1,800.00	1,660.80	1,560.00
		Description	Units	Price	Amount	
		4-Plex	12.00	130.00	1,560.00	
04-541000-00-4	Operation & Maintenance - Smithson		-	5,000.00	4,898.00	5,000.00
04-541000-00-5	Operation & Maintenance - Wild Rd		-	3,000.00	4,010.37	3,000.00
04-595001-00-0	Interest Expense		-	-	14,316.33	-
04-800000-00-4	Debt Service - Rental Property		-	85,881.91	64,437.23	85,881.91
		2008 Loan(Well 1A, Wastewater Projects & Rental Property): \$2,832,000 20-Year Loan, Refinanced in June 2014				
		Annual Pmt - \$105,041.47 x 2 Maturity Date - 12/23/2028				
		7/1/19 Balance - \$1,654,508.60				
		Description	Units	Price	Amount	
		2008 Loan Payments (52.4%-11.52%)- \$105,041.47 x 2	0.41	210,082.94	85,881.91	
Expenditure Total			-	99,501.91	92,568.92	110,097.91
Fund 04 - Property Rental Operations Surplus (Defecit)			-	31,119.37	38,255.48	-

PARK FUND

The District provides Parks and Recreation programs for all District constituents. Recreation programs include basketball, soccer, archery, guitar and exercise classes. Other classes and seminars are held occasionally. These include art classes, seminars, first aid training as an example. This fund is supported primarily by the Board's discretionary funds which includes franchise fees, property taxes, site leases and rents. In 2008, the District purchased a 75-acre racehorse training ranch in close proximity to Silver Lakes for a community park. Since that time the District has developed two large sports fields, which host high school soccer and football programs in addition to community soccer. In 2018 the District completed three large picnic pavilions that allow shaded areas for picnics and other events. In addition, sidewalks were installed throughout the park. In 2018, the District completed construction of two baseball fields to augment the existing facilities that have been over allocated for many years. These fields were in play for the Spring 2019 season. Two additional playground amenities were also installed in 2018 along with a fitness circuit, volley ball courts and several small picnic shelters and barbeques. The District hosts a Concert in the Park Series for the community with the band performing in the center pavilion. The District continues to maintain the community dog park located at the south end of the park property.

Staff performs facility maintenance and assists with park programs. The Park also owns the community center which provides meeting space, the District administrative offices and the recycling center.

Park and Rec Staffing	
Park Maintenance Worker I	2.28
Rec Leader	.125
Park Aide	.072



PARK FUND

Projects in Progress and or Completed in 2018/19

- Complete outdoor fitness circuit
- Completed new playground equipment
- Completed sidewalks around the playground
- Installed two volleyball courts
- Added small picnic shelters
- Added recreation programs
- Building restroom facility – in progress

- **2019/20 Goals**
- Continue to offer youth sports programs
- Start adult sports programs
- Continue to offer and expand recreation classes
- Apply for grant funding to expand the features at the Community Park and add a new community center
- Add lighting to the baseball fields and north sports field
- Add additional restroom near baseball fields

Events

- Concerts in the Park
- National Night Out
- Weekly Farmers Market

Park and Rec	
Community Center Rentals	9
Basketball Participation	102
Soccer Participation	188
Park & Rec Committee Meetings	11
Ongoing Recreation Classes Offered	6
Concerts in the Park	5
Acres of Sports Fields/Park amenities	13

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
Revenue						
05-419500-00-0	Delinquent Fees & Penalties		567.96	-	-	-
05-430000-00-0	Recreation Program Fees		(369.50)	-	985.50	100.00
		Description	Units	Price	Amount	
		Misc	1.00	-100.00	-100.00	
05-430002-00-0	Basketball League Program Fee		5,775.00	6,000.00	6,241.80	5,000.00
		Description	Units	Price	Amount	
		Basketball: 10 kis x 10 teams	100.00	-50.00	-5,000.00	
05-430003-00-0	Youth Soccer League Fee		940.00	15,000.00	13,559.50	10,800.00
		Description	Units	Price	Amount	
		Soccer: \$60 each	180.00	-60.00	-10,800.00	
05-430003-00-7	Youth Soccer League Sponsorship		-	-	200.00	500.00
05-430004-00-0	Farmers Market Revenue		-	-	5,959.00	10,800.00
		Description	Units	Price	Amount	
		Monthly Revenue	12.00	-900.00	-10,800.00	
05-430006-00-7	Concert in Park Sponsorship		-	-	-	-
05-460000-00-3	Water Shop Lease Income		9,600.00	9,600.00	9,600.00	9,600.00
		Description	Units	Price	Amount	
		Water Shop	12.00	-800.00	-9,600.00	
05-461000-A0-2	Storage at Park-\$500/m from Recycling Center		6,000.00	6,000.00	6,000.00	6,000.00
		Description	Units	Price	Amount	
		Storage at Park	12.00	-500.00	-6,000.00	
05-461000-C1-3	Unit#C \$500/m - Church		6,000.00	6,000.00	6,000.00	6,000.00
		Description	Units	Price	Amount	
		Church	12.00	-500.00	-6,000.00	
05-461000-D0-3	Unit #D \$1000/m - Gymnastics		12,000.00	12,000.00	12,000.00	12,000.00
		Description	Units	Price	Amount	
		Gymnastics	12.00	-1,000.00	-12,000.00	
05-461000-R0-3	Room Rental - Unit #C		2,431.00	2,000.00	2,450.97	1,500.00
05-700000-00-0	Property Taxes - Current		-	17,292.00	17,292.00	16,600.00
		Description	Units	Price	Amount	
		Street Lighting Portion	1.00	-16,600.00	-16,600.00	
05-712000-00-0	Event Sponsorship		1,740.40	2,500.00	1,625.75	1,000.00
		Description	Units	Price	Amount	
		Community Celebration/Concert in Park	1.00	-1,000.00	-1,000.00	
05-713200-00-0	Park Development Impact Fees		1,720.00	-	3,440.00	-
05-714375-00-0	Miscellaneous Reimbursements		-	-	-	-
05-730002-00-0	Donations & Sponsorship		10,605.00	14,290.00	25,796.85	12,940.00
		Description	Units	Price	Amount	
		Burrtec Annual Donation	1.00	-7,500.00	-7,500.00	
		Memorial Tree Revenue	1.00	-150.00	-150.00	
		Memorial Trees	2.00	-145.00	-290.00	
		School	1.00	-5,000.00	-5,000.00	

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
05-730005-00-0	Sponsorship Revenue		748.00	-	500.00	-
05-740000-00-0	Grant Revenue		24,211.00	132,600.00	33,189.78	130,000.00
		Description	Units	Price	Amount	
		LWCF Grant Reimbursement	1.00	-130,000.00	-130,000.00	
05-999700-00-0	Board Discretionary Revenue		308,224.71	355,043.16	386,583.75	420,668.33
		Description	Units	Price	Amount	
		1. Radio Tower Site Rent	1.00	-146,722.00	-146,722.00	
		2. Property Taxes	1.00	-99,458.00	-99,458.00	
		3. Solid Waste Franchise Fee	1.00	-77,237.76	-77,237.76	
		4. Recycling Center Net	1.00	-74,940.48	-74,940.48	
		5. Rental Property	1.00	-22,310.09	-22,310.09	
Revenue Total			391,088.57	578,325.16	531,474.90	643,508.33

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
Expense						
05-500001-00-0	Salaries - Full Time		32,024.07	49,254.40	38,131.08	75,171.20
05-500002-00-0	Salaries - Overtime		389.33	4,000.00	1,074.87	4,000.00
05-500004-00-0	Salaries - PT Rec Lead, Aid & MW		2,017.50	16,763.05	9,929.33	23,957.39
05-510000-00-0	PERS Retirement		6,150.78	7,904.40	4,861.72	6,489.96
05-510001-00-0	Employee Group Insurance		6,126.27	8,221.20	7,491.67	16,851.84
05-510002-00-0	Workers Compensation		-	8,941.17	-	8,734.30
05-510003-00-0	Payroll Taxes - FICA/Medicare		575.65	1,996.56	1,313.95	2,922.72
05-510004-00-0	Unemployment Expense		10,209.00	-	1,868.99	-
05-521500-00-0	Contractual Services		6,664.82	18,920.00	8,638.74	11,800.00
		Description	Units	Price	Amount	
		Climate Control	1.00	3,800.00	3,800.00	
		Dept of Forestry - Fire Crews	12.00	250.00	3,000.00	
		Engineering Service	1.00	5,000.00	5,000.00	
05-523000-00-0	Permits and Inspection Fees		810.00	1,700.00	1,477.39	1,848.00
		Description	Units	Price	Amount	
		Farmers Market Health & Ag.	1.00	848.00	848.00	
		Landuse Service Fee	1.00	1,000.00	1,000.00	
05-523500-00-0	San Bernardino County Fees		-	-	563.00	-
05-524500-00-0	Education and Training		1,958.98	3,400.00	1,292.03	3,400.00
		Description	Units	Price	Amount	
		Herbicide/ Pesticide Training	1.00	200.00	200.00	
		Misc	1.00	500.00	500.00	
		Park Training Travel	1.00	2,000.00	2,000.00	
		Playground Safety Inspector Training - Cheryl	1.00	700.00	700.00	
05-526600-00-0	Public Relations		-	200.00	50.06	200.00
05-529900-00-0	Bank Charges		20.11	-	755.44	1,200.00
		Description	Units	Price	Amount	
		EVO Credit Card Processing charge	12.00	100.00	1,200.00	
05-531000-00-0	Utilities - Electric		4,132.47	4,620.00	3,670.91	3,816.00
		Description	Units	Price	Amount	
		Mobile Home Well (3-033-0695-56)	12.00	10.00	120.00	
		Park Wellhead (3-033-0695-77)	12.00	308.00	3,696.00	
05-531001-00-3	Utilities - Gas - Community Center		3,447.88	6,000.00	6,848.64	6,000.00
05-531003-00-0	Utilities - Street Lighting Electric		16,522.78	17,292.00	15,330.91	16,600.00
		Description	Units	Price	Amount	
		Street Lighting: Customer# 2-29-286-3263	1.00	16,600.00	16,600.00	
05-532500-00-0	Telephone		2,616.64	648.00	712.51	648.00
		Description	Units	Price	Amount	
		Verizon Wireless - D Perez	12.00	54.00	648.00	
05-541000-00-0	Operation and Maintenance - Park		9,170.34	2,000.00	4,872.19	4,000.00
05-541000-00-3	Operation & Maintenance - Community Center		15,956.70	12,000.00	12,677.07	8,000.00

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
05-545000-00-0	Vehicle Maintenance		5,852.72	7,412.00	6,706.05	5,000.00
		Description	Units	Price	Amount	
		General Vehicle Maintenance	1.00	2,024.00	2,024.00	
		Mechanic Labor Reimbursement	0.08	37,200.00	2,976.00	
05-545001-00-0	Vehicle Fuel		3,940.04	3,640.00	3,194.39	3,640.00
		Description	Units	Price	Amount	
		Fuel	0.13	28,000.00	3,640.00	
05-550002-00-0	Supplies - Basketball		4,269.96	4,300.00	6,737.06	5,394.00
		Description	Units	Price	Amount	
		Basketball \$8/kid	100.00	8.00	800.00	
		Clock person \$10/game	32.00	10.00	320.00	
		Medals \$3.50 each	100.00	3.50	350.00	
		Picture \$9 / kid	100.00	9.00	900.00	
		Plaque	3.00	40.00	120.00	
		Referee	32.00	25.00	800.00	
		Ribbons for 50% of kids	50.00	2.00	100.00	
		Trophy	12.00	17.00	204.00	
		Uniform \$18/kid	100.00	18.00	1,800.00	
05-550003-00-0	Supplies - Youth Soccer League		-	10,899.75	12,089.81	11,330.00
		Description	Units	Price	Amount	
		Balls	7.00	45.00	315.00	
		Chalk	1.00	100.00	100.00	
		Cones	20.00	10.00	200.00	
		First Aid	5.00	15.00	75.00	
		Misc	1.00	1,000.00	1,000.00	
		Nets	1.00	1,000.00	1,000.00	
		Pictures	200.00	5.00	1,000.00	
		Refs	66.00	50.00	3,300.00	
		Trophies	200.00	5.00	1,000.00	
		Uniforms	150.00	16.95	2,542.50	
		Uniforms - Pee Wee	50.00	15.95	797.50	
05-551001-00-0	Grant Expense		-	-	37.58	-
05-553000-00-0	Operating Supplies - Park		10,665.87	15,000.00	19,864.62	20,000.00
		Description	Units	Price	Amount	
		Fertilizer	2.00	5,500.00	11,000.00	
		Grass Seed	1.00	1,000.00	1,000.00	
		Misc	1.00	5,000.00	5,000.00	
		Pesticide/Herbicide	1.00	1,000.00	1,000.00	
		Sprinklers	1.00	500.00	500.00	
		Woodchip / Sand	1.00	1,500.00	1,500.00	
05-553000-00-3	Operating Supplies - Community Center		-	-	130.00	4,000.00
05-553300-00-0	Concert in the Park Expense		2,048.21	6,000.00	6,920.39	8,938.00
		Description	Units	Price	Amount	
		Concerts in Park - Entertainment	5.00	1,000.00	5,000.00	
		Fire Works	1.00	3,500.00	3,500.00	
		Fire Works Permit	1.00	438.00	438.00	

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
05-553400-00-0	Program Expenses		2,724.02	5,000.00	2,804.32	5,000.00
	Description	Units	Price	Amount		
	Memorial Trees	1.00	350.00	350.00		
	Misc Classes & Workshops	1.00	3,450.00	3,450.00		
	National Night Out	1.00	1,000.00	1,000.00		
	Open Gym	1.00	200.00	200.00		
05-553404-00-0	Farmers Market Expense		-	-	3,944.32	7,200.00
	Description	Units	Price	Amount		
	Monthly Expense \$600	12.00	600.00	7,200.00		
05-553600-00-0	Uniforms		935.70	780.00	671.11	1,080.00
	Description	Units	Price	Amount		
	Boot	2.00	250.00	500.00		
	Cold Weather Gear	1.00	250.00	250.00		
	Pants	7.00	20.00	140.00		
	Shirts	7.00	20.00	140.00		
	Sweat Shirts	2.00	25.00	50.00		
05-553700-00-0	Printing Costs		75.41	200.00	50.06	200.00
05-554600-00-0	Small Tools		646.98	800.00	5,314.73	800.00
05-556500-00-0	Dues & Subscriptions		-	475.00	118.78	475.00
	Description	Units	Price	Amount		
	CPRS Membership	1.00	475.00	475.00		
05-595001-00-0	Interest Expense		20,959.30	-	20,205.42	-
05-800000-00-3	Debt Service - Community Center		-	40,679.37	50,849.18	40,679.37
	2011 Loan (Well 4A 50% & Park Community Center 50%):					
	Description	Units	Price	Amount		
	2011 Loan Pmt (50%) - \$40,679.37 x 2	0.50	81,358.74	40,679.37		
05-800500-00-0	Capital Expenditure		-	-	204,364.53	-
	Description	Units	Price	Amount		
	Sidewalks	1.00	0.00	0.00		
05-999900-00-0	Interfund Transfer Out/(In)		(116,428.37)	-	-	42,100.00
	Description	Units	Price	Amount		
	Interfund Loan	1.00	42,100.00	42,100.00		
Expenditure Total			73,541.12	267,086.90	474,669.03	364,591.78
Fund 05 - Park and Recreation Surplus (Defecit)			317,547.45	311,238.26	56,805.87	278,916.55

ADMINISTRATION FUND

District Administration includes the elected Board of Directors, the General Manager and support staff. Areas of responsibility include monthly Water, Sewer and Solid Waste billing, customer service, accounting, recordkeeping, purchasing, public relations and community engagement. Customer Service staff provide account services including starting and stopping service. Development services include review of building plans and construction meter rentals. The District's General Manager provides oversight of all District operations. Administration provides support for Board meetings held on the first and third Thursday of each month and serve as the custodian of all District records. The Administrative division provides support services for District operations including regulatory compliance requirements. Administrative costs are funded by the Water, Wastewater and Solid Waste Disposal Funds.

Admin Staffing	
General Manager	1
Program Coordinator	1
Senior Accounting Technician	1
Customer Service Supervisor	1
Senior Customer Service Rep	2
Customer Service Rep I	.41



ADMINISTRATION FUND

Projects in Progress and or Completed in 2018/19

- Completed scanning all customer files into our Tyler billing system
- Continued using mobile service order application to streamline process
- The Community Center continues to be a convenient polling location for voting
- Continued to update budget process and format
- Installed new payment kiosk in the front lobby
- Updated policies
- Updated the District's computer systems
- Customer Service staff completed over 30 hours training

2019/20 Goals

- Apply for Budget award from GFOA (Government Finance Officers Association)
- Continue scanning files into Tyler system
- Continue to seek grant funding for District projects
- Continue to offer excellent customer service and look for new ways to enhance services
- Transition to a new credit card processor for cost savings
- Create a new easier to navigate and mobile friendly website
- Offer My Civic App to customers allowing for easy access to District information and bill pay
- Transition to "in-house" payroll
- Customer Service staff to complete 36 hours of training
- Continue to provide information to the public through newsletters and digital media
- Continue to publish all agendas on website per the Brown Act

Customer Service Payment Activity	Annual Quantity 2017
Auto Pay	7,241
Bill Pay	5,294
In Person	10,153
Mail	4,931
Website	4,716
Automated Pay by Phone	752

Admin Activities	Quantity
Total Number of Customers as of December 2018	2,856
Average customer bill for water, sewer and trash (2018)	\$117.16
Total Payments Processed	33,087
Number of Board Meetings in 2018	22 / 5
Service Orders completed	3,527
Public Notices published	8
Newsletter & Ledger Articles published	24

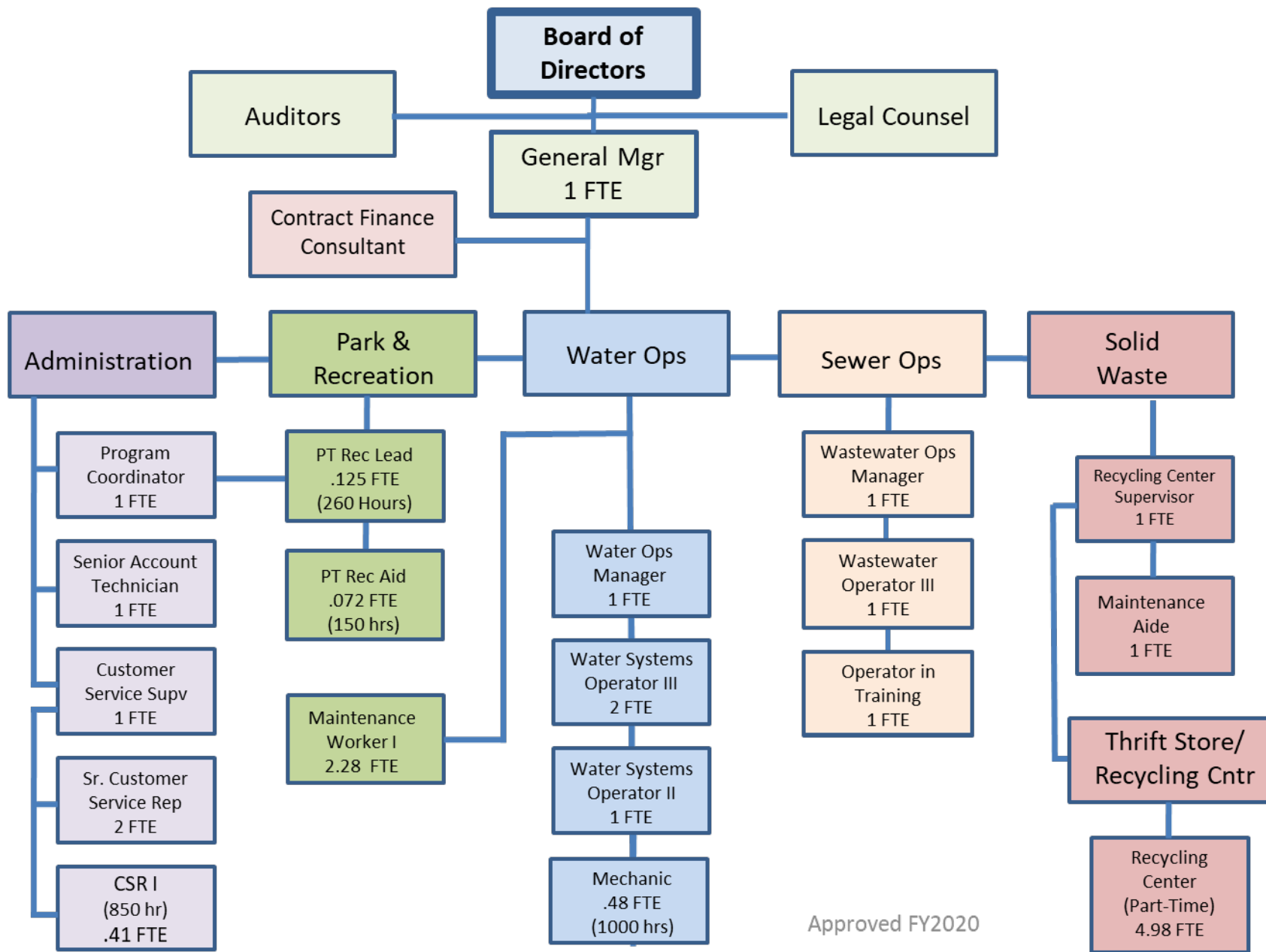
Account	Account Description	Budget Details			FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
					2018	2019	2019	2020
				Actual	Budget	Projection	Budget	
Revenue								
10-419000-00-0	Fees & Charges				1,487.87	-	1,469.00	1,400.00
10-419100-00-0	Credit Card Processing Fees				12,178.75	7,000.00	12,967.10	12,000.00
10-464000-00-0	Site Rent - Radio Tower				134,302.10	133,234.00	144,899.64	144,838.00
		Description	Units	Price	Amount			
		SBA Metro PC (Cell Tower)	1.00	-27,226.00	-27,226.00			
		T-Mobile	12.00	-1,332.00	-15,984.00			
		Verizon Wireless	12.00	-2,669.00	-32,028.00			
10-700000-00-0	Property Taxes - Current				108,702.07	83,708.00	93,730.27	96,958.00
		Description	Units	Price	Amount			
		General Tax Levy	1.00	-113,558.00	-113,558.00			
		Street Lighting Portion	1.00	16,600.00	16,600.00			
10-704000-00-0	Property Taxes - Prior				1,686.35	2,500.00	2,991.10	1,500.00
10-706000-00-0	Penalties on Delinquent Taxes				909.51	500.00	1,202.03	500.00
10-707000-00-0	Property Taxes - Homeowner Exemption				1,032.01	1,200.00	1,030.90	500.00
10-710000-00-0	Investment Income				27,818.52	16,500.00	76,700.63	77,000.00
		Description	Units	Price	Amount			
		3.08M Cash balance x 2.5% Interest Rate	0.03	-3,080,000.00	-77,000.00			
10-710001-00-0	Unrealized Gains & Losses				-	-	25,219.41	-
10-712000-00-0	Other Income				640.60	200.00	50.26	200.00
10-712100-00-0	Recycling Revenue - EE Morale				9,122.97	6,600.00	7,566.81	6,600.00
		Description	Units	Price	Amount			
		E-Waste	1.00	-6,000.00	-6,000.00			
		Mattress - \$150 per Quarter	4.00	-150.00	-600.00			
10-713100-00-0	Franchise Fees - Solid Waste				76,264.57	73,469.52	76,817.74	77,237.76
		Description	Units	Price	Amount			
		10% Franchise Fee \$2.16 x 12 month = \$25.92	2,378.00	-25.92	-61,637.76			
		Franchise Fee from Burrtec for Commercial Acct	12.00	-1,300.00	-15,600.00			
10-713500-00-0	Solid Waste Billing Fees				60,774.33	62,083.32	62,187.35	67,313.88
		Description	Units	Price	Amount			
		SW Admin Fee \$2.29 x 12 month = \$27.48	2,378.00	-27.48	-65,347.44			
		218 Recovery \$0.07 x 12 months = \$0.84	2,341.00	-0.84	-1,966.44			
10-999700-00-0	Board Discretionary Revenue				(319,272.63)	(375,320.45)	(406,861.08)	(323,417.76)
		Description	Units	Price	Amount			
		Board Discretionary Rev allocated to Solid Waste	1.00	0.00	0.00			
		Property Taxes	1.00	99,458.00	99,458.00			
		Radio Site Rent	1.00	146,722.00	146,722.00			
		Solid Waste Franchise Fee	1.00	77,237.76	77,237.76			
Revenue Total					115,647.02	11,674.39	99,971.16	162,629.88

Account	Account Description	Budget Details	FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
Expense						
10-500001-00-0	Salaries - Full Time		406,307.27	397,696.00	402,552.71	464,018.40
10-500002-00-0	Salaries - Overtime		32.40	1,600.00	400.48	1,600.00
10-500004-00-0	Salaries - Part-Time		13,914.55	13,396.00	13,310.53	14,764.50
10-510000-00-0	PERS Retirement		69,139.85	63,687.65	62,971.93	89,180.27
10-510001-00-0	Employee Group Insurance		36,331.51	39,204.60	39,983.63	41,755.44
10-510002-00-0	Workers Compensation		3,682.70	3,663.96	3,446.10	2,791.83
10-510003-00-0	Payroll Taxes - FICA/Medicare		8,074.25	6,791.39	6,659.74	7,857.75
10-521500-00-0	Contractual Services		62,494.90	49,970.00	40,569.37	50,430.00
	Description	Units	Price	Amount		
	Customer Billing - Infosend	12.00	900.00	10,800.00		
	Customer Billing - Infosend Postage	12.00	1,100.00	13,200.00		
	District Answering Service	12.00	100.00	1,200.00		
	Misc	1.00	10,300.00	10,300.00		
	Office Cleaning	26.00	165.00	4,290.00		
	Payroll Processing Fee	26.00	180.00	4,680.00		
	PERS Medical Admin Fee	12.00	50.00	600.00		
	Printer Maintenance	1.00	4,400.00	4,400.00		
	Shred Services	12.00	80.00	960.00		
10-521600-00-0	Software Support		53,294.53	40,800.00	48,679.57	49,980.00
	Description	Units	Price	Amount		
	Adobe Publisher	12.00	15.00	180.00		
	GIS Hosting	1.00	5,000.00	5,000.00		
	HCSD Website Support	12.00	100.00	1,200.00		
	Microsoft Office	12.00	250.00	3,000.00		
	Official Payments Corp - OR & CF Pmt ProcessingFee	12.00	60.00	720.00		
	Top Notch Monthly Support	12.00	850.00	10,200.00		
	Tyler Annual Maintenance Bill	1.00	25,000.00	25,000.00		
	Tyler Online Utility Billing & Web Hosting	12.00	140.00	1,680.00		
	Web Design	1.00	3,000.00	3,000.00		
10-522000-00-0	Legal Services		38,300.00	60,000.00	58,024.25	60,000.00
10-522001-00-0	Auditing & Accounting Services		113,108.00	91,950.00	93,965.63	91,950.00
	Description	Units	Price	Amount		
	Audit	1.00	20,020.00	20,020.00		
	Accounting Support	447.00	150.00	67,050.00		
	Consultation with Senior Partner	16.00	305.00	4,880.00		
10-522500-00-0	Directors' Fees		39,625.00	45,000.00	42,000.00	84,000.00
	Description	Units	Price	Amount		
	Clark: 10 meeting per month x 12 months	120.00	140.00	16,800.00		
	Haas: 10 meeting per month x 12 months	120.00	140.00	16,800.00		
	Schneider: 10 meeting per month x 12 months	120.00	140.00	16,800.00		
	Smith: 10 meeting per month x 12 months	120.00	140.00	16,800.00		
	Spiller: 10 meeting per month x 12 months	120.00	140.00	16,800.00		
10-522505-00-0	Directors' Training/Seminars/Mileage		4,080.90	5,000.00	8,065.10	6,500.00
10-522510-00-0	Board Meeting Supplies		924.37	1,500.00	825.42	1,000.00
	Description	Units	Price	Amount		
	Meeting Supplies	1.00	1,000.00	1,000.00		

Account	Account Description	Budget Details	FY 2017 - 2018 Actual	FY 2018 - 2019 Budget	FY 2018 - 2019 Projection	FY 2019 - 2020 Budget
10-523000-00-0	Permits and Fees		-	3,400.85	5,850.25	5,185.00
		Description	Units	Price	Amount	
		GFOA Budget Application Fee	1.00	185.00	185.00	
		LAFCO fee	1.00	5,000.00	5,000.00	
10-523500-00-0	San Bernardino County Fees		2,916.65	4,500.00	5,707.20	4,500.00
		Description	Units	Price	Amount	
		Misc	1.00	700.00	700.00	
		Property Tax Fee	1.00	2,800.00	2,800.00	
		Recording Fee	1.00	1,000.00	1,000.00	
10-523900-00-0	Election Expense		-	20,000.00	5,446.00	-
10-524300-00-0	Employment Expense		2,161.95	2,500.00	2,757.72	2,500.00
10-524500-00-0	Education and Training		6,596.15	2,500.00	4,917.45	2,500.00
10-525000-00-0	Insurance		34,903.02	56,000.00	45,599.93	56,000.00
10-525001-00-0	Insurance - Vehicle		19,957.43	18,000.00	15,204.57	18,000.00
10-526600-00-0	Public Relations		300.00	-	300.00	-
10-526601-00-0	Public Notices		5,627.81	5,000.00	4,285.96	3,000.00
10-526650-00-0	Community Promotion		1,411.16	6,000.00	3,961.75	6,000.00
10-529900-00-0	Bank Charges		26,508.47	26,900.00	26,165.52	22,940.00
		Description	Units	Price	Amount	
		CBB Bank Analysis Charge	12.00	600.00	7,200.00	
		ETS - CC Draft / Open Edge	12.00	120.00	1,440.00	
		ETS - Global CC	12.00	85.00	1,020.00	
		ETS - Point of Sale CC	12.00	350.00	4,200.00	
		ETS - Web Pay	12.00	750.00	9,000.00	
		Misc	1.00	80.00	80.00	
10-531000-00-0	Utilities - Electric		-	-	6,216.17	13,116.00
		Description	Units	Price	Amount	
		3-037-9554-90 Comm Ctr #B&C (12 mos x 50%=6 mos)	6.00	2,186.00	13,116.00	
10-532500-00-0	Telephone		9,638.44	13,200.00	11,701.27	13,200.00
		Description	Units	Price	Amount	
		Frontier Landlines (2 lines) - Fax & Fire	12.00	80.00	960.00	
		UIA-VOIP	12.00	700.00	8,400.00	
		Verizon Wireless - Cox/Vermette/SBCSD	12.00	320.00	3,840.00	
10-545000-00-0	Vehicle Maintenance		811.62	2,000.00	1,506.56	2,000.00
		Description	Units	Price	Amount	
		Mechanic Labor Reimbursement	0.01	37,200.00	372.00	
		Parts & Services	1.00	1,628.00	1,628.00	
10-545001-00-0	Vehicle Fuel		1,011.19	1,400.00	1,006.55	1,400.00
		Description	Units	Price	Amount	
		Fuel	0.05	28,000.00	1,400.00	
10-552700-00-0	Mileage and Travel Reimbursement		454.87	1,000.00	250.30	1,000.00
10-553000-00-0	Operating Supplies - Office		10,704.40	10,000.00	6,959.11	8,966.44
10-553200-00-0	Postage & Delivery		1,925.61	1,200.00	1,764.01	1,200.00
10-553600-00-0	Uniforms		24.00	300.00	401.20	300.00
10-553700-00-0	Printing Costs		-	500.00	189.94	500.00
10-554500-00-0	Equipment Maintenance & Supplies		1,925.00	2,100.00	3,939.24	500.00

Account	Account Description	Budget Details	FY 2017 -	FY 2018 -	FY 2018 -	FY 2019 -
			2018	2019	2019	2020
			Actual	Budget	Projection	Budget
10-556500-00-0	Dues & Subscriptions		10,150.69	10,356.00	13,842.19	10,516.00
	Description	Units				
	APWA	1.00		245.00		245.00
	AWWA	1.00		420.00		420.00
	Bank of America CC	1.00		75.00		75.00
	CA Special District	1.00		6,740.00		6,740.00
	Daily Press Newspaper	1.00		370.00		370.00
	GFOA	1.00		160.00		160.00
	Jobs Available	1.00		45.00		45.00
	National Notary	1.00		69.00		69.00
	Silver Lake HOA	1.00		2,392.00		2,392.00
10-556800-00-0	Employee Benefit & Morale		7,392.92	5,000.00	7,724.10	6,500.00
10-999100-00-0	Admin Allocation		(937,629.84)	(915,533.13)	(915,533.22)	(983,021.75)
	Description	Units		Price		Amount
	1% of Admin allocation to Solid Waste	0.01		-983,021.75		-9,830.22
	49% of Admin allocation to Sewer	0.49		-983,021.75		-481,680.66
	50% of Admin allocation to Water	0.50		-983,021.75		-491,510.88
	Rounding Adjustment	1.00		0.01		0.01
Expenditure Total			56,101.77	96,583.32	81,618.23	162,629.88
Fund 10 - Administrative Operations Surplus (Defecit)			12,265.25	(84,908.93)	18,352.93	-

Helendale Community Services District



Approved FY2020

Helendale CSD Salary Schedule Table of Organization

Effective July 1, 2019 through June 30, 2020

Range & Title	Positions	Pay Period	Beginning	Ending
1 Thrift Store worker Recreation Aide	4.02 0.72 FTE	Hourly Part-Time Maximum 1000 hours per year	\$ 12.00	\$ 14.98
4 Thrift Store worker Recreation Aide	as of 1/1/2020 4.02 FTE 0.72 FTE	Hourly Effective 1/1/2020	\$ 13.00	\$ 16.24
9 Recreation Leader - .1 FTE Thrift Store Lead Worker (PT)	.125 FTE .96 FTE	Hourly Part-Time Maximum 1000 hours per year	\$ 14.62	\$ 18.26
13 Maintenance Aid	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 16.14 \$ 1,290.92 \$ 2,797.00 \$ 33,564	\$ 20.15 \$ 1,612.18 \$ 3,493.00 \$ 41,917
15 Customer Service Representative I	.41 FTE	Hourly Part-Time Maximum 1000 hours per year	\$ 16.95	\$ 21.17
16 Maintenance Worker I	2.28 FTE	Hourly Bi-Weekly Monthly Annual	\$ 17.38 \$ 1,390.18 \$ 3,012.00 \$ 36,145	\$ 21.70 \$ 1,736.14 \$ 3,762.00 \$ 45,140
17 Recycling Center Supervisor	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 17.81 \$ 1,424.93 \$ 3,087.00 \$ 37,048	\$ 22.24 \$ 1,779.55 \$ 3,856.00 \$ 46,268
19 Operator-in-Training	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 18.71 \$ 1,497.07 \$ 3,244.00 \$ 38,924	\$ 23.37 \$ 1,869.64 \$ 4,051.00 \$ 48,611
23 Senior Customer Service Rep (III)	2 FTE	Hourly Bi-Weekly Monthly Annual	\$ 20.66 \$ 1,654.49 \$ 3,580.00 \$ 42,965	\$ 25.80 \$ 2,063.73 \$ 4,471.00 \$ 53,657
29 Senior Accounting Technician	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 23.95 \$ 1,916.38 \$ 4,152.00 \$ 49,826	\$ 29.92 \$ 2,393.29 \$ 5,185.00 \$ 62,226
32 Water System Operator II	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 25.80 \$ 2,063.73 \$ 4,471.00 \$ 53,657	\$ 32.22 \$ 2,577.31 \$ 5,584.00 \$ 67,010
34 Customer Service Supervisor	1 FTE	Hourly Bi-Weekly Monthly Annual	\$ 27.10 \$ 2,168.20 \$ 4,698.00 \$ 56,373	\$ 33.85 \$ 2,707.79 \$ 5,867.00 \$ 70,403
36 Water System Operator III Wastewater Operator III	2 FTE 1 FTE	(Hourly) (Bi-Weekly) (Monthly) (Annual)	\$ 28.47 \$ 2,277.97 \$ 4,936.00 \$ 59,227.00	\$ 35.56 \$ 2,844.87 \$ 6,164.00 \$ 73,967.00
37 Program Coordinator	1 FTE	(Hourly) (Bi-Weekly) (Monthly) (Annual)	\$ 29.19 \$ 2,334.92 \$ 5,059.00 \$ 60,708.00	\$ 36.45 \$ 2,915.99 \$ 6,318.00 \$ 75,816.00
40 Mechanic	.48 FTE	Hourly Part-Time Maximum 1000 hours per year	\$ 31.43	\$ 39.25
50 Water Operations Manager Wastewater Operations Manager	1 FTE 1 FTE	(Hourly) (Bi-Weekly) (Monthly) (Annual)	\$ 40.23 \$ 3,218.71 \$ 6,974.00 \$ 83,687.00	\$ 50.25 \$ 4,018.73 \$ 8,709.00 \$ 104,513.00
79 General Manager	1 FTE	Location within range determine by Contract		
		(Current Annual)		\$ 200,000

FTE = 2080 hours/year 23.995