



Helendale Community Services District

BOARD OF DIRECTORS MEETING

June 1, 2017 at 6:30 PM

26540 Vista Road, Suite C, Helendale, CA 92342

AMENDED AGENDA

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. **Public Participation** - *Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member may speak on any agenda item at the time the agenda item is discussed by the Board of Directors.*

3. Consent Items

- Approval of Minutes: May 18, 2017, Regular Board
- Bills Paid and Presented for Approval

4. Reports

- Directors' Reports
- General Manager's Report

Public Hearing

5. Public Hearing to Receive Comment and Possible Adoption of Resolution 2017-10; a Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the 2018 Annual Budget and Authorizing Appropriations Therefrom

Discussion Items

- Discussion Only Regarding a Proposed Increase in the District's Water Rates as Outlined in the Rate Analysis by Bartle Wells Associates
- Discussion and Possible Action Regarding Adoption of Resolution 2017-11: A Resolution of the Board of Directors of the Helendale Community Services District Initiating Procedures to Continue Collection of Water and Sewer Standby Fees for Fiscal Year 2018
- Discussion and Possible Action Regarding Adoption of Resolution 2017-12: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2018 Pursuant to Article XIIIB of the California State Constitution

Other Business

9. Requested items for next or future agendas (Directors and Staff only)

10. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.

Providing:

- Water
- Wastewater
- Park & Recreation
- Solid Waste Management
- Street lighting
- Graffiti Abatement for the Helendale Community

OFFICE HOURS:

Monday-Friday
8:00 – 5:30 p.m.

PHONE:

760-951-0006

FAX:

760-951-0046

ADDRESS:

26540 Vista Road
Suite B
Helendale, CA
92342

MAILING

ADDRESS:

PO BOX 359
Helendale, CA
92342

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at:

www.helendalecsd.org



HELENDALE COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING MINUTES
May 18, 2017
26540 Vista Road, Suite C. Helendale, CA 92342

CALL TO ORDER AND PLEDGE OF ALLEGIANCE – The Regular Meeting of the Helendale CSD Board of Directors was called to order at 6:31 pm by President Clark after which the Pledge of Allegiance was recited.

Present: President, Ron Clark; Vice President, Tim Smith; Secretary, Sandy Haas; Director, Craig Schneider; Director, Henry Spiller
Absent: None
Staff: Kimberly Cox, General Manager; Michael Simpson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Program Coordinator; Shavon Aviles, Customer Service Rep II
Consultants: Steve Kennedy, Legal Counsel; Richard Nino, Burrtec Waste
Audience: There were thirty one (31) audience members present.

1. Approval of Agenda

Action: Director Schneider made the motion to approve the Agenda as presented. Director Haas seconded the motion. The motion was unanimously approved by the Board members present.

2. Public Participation

None

3. Consent Items

- a. Approval of Minutes: May 4, 2017 Regular Board Meeting
- b. Bills Paid and Presented for Approval

Action: Director Haas made the motion to approve the Consent Items as presented. Director Smith seconded the motion. The motion was unanimously approved by the Board members present.

4. Reports

- a. Director's Reports – Director Haas reported that she attended the tri-community CSD lunch in Barstow.
- b. Park Committee Report – Director Schneider gave an update on the Park Committee meetings.
- c. General Manager Report – General Manager Cox announced that Program Coordinator Vermette is now a Certified Playground Safety Inspector. General Manager Cox also announced that Deputy Irwin is being reassigned. She also gave an update on Park construction, and an update on the Draft budget. Wastewater Operations Manager Aviles gave a report on recent activities at the Wastewater Treatment Plant.

Presentation

5. Presentation for Winners of Recycled Art Contest

Richard Nino, Vice President of Burrtec Waste and President Ron Clark presented awards for the Recycled Art Contest.

Public Hearing

- 6. Discussion and Possible Action Regarding Adoption of Resolution No.2017-08: A Resolution of the Helendale Community Services District Board of Directors Determining there was no Majority Protest to Proposed Increases to Refuse and Collection Services and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates**

Discussion: President Clark opened the Public Hearing at 7:14 pm. There were no public comments. President Clark closed the Public Hearing at 7:14 pm.

Action: Director Schneider made the motion to Adopt Resolution No.2017-08: A Resolution of the Helendale Community Services District Board of Directors Determining there was no Majority Protest to Proposed Increases to Refuse and Collection Services and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates. Director Spiller seconded the motion, the motion was approved by the following 5 yes – 0 no vote. Director Schneider – Yes; Director Haas – Yes; President Clark – Yes; Vice President Smith – Yes, Director Spiller – Yes.

Discussion Items

7. Discussion and Possible Action Regarding Adoption of Mitigated Negative Declaration for Expanded Recycled Water Use for Irrigation Purposes and Authorization to File Notice of Determination with the County of San Bernardino

Action: Director Haas made the motion to adopt a mitigated negative declaration for the existing and expanded use of secondary effluent and authorize the General Manager to execute and file the Notice of Determination. Director Smith seconded the motion, the motion was approved by the following 5 yes – 0 no vote. Director Schneider – Yes; Director Haas – Yes; President Clark – Yes; Vice President Smith – Yes, Director Spiller – Yes.

8. Discussion and Possible Action Regarding Adoption of Resolution 2017-09: A Resolution of the Board of Directors of the Helendale Community Services District Adopting Records Retention Policy.

Discussion: Legal Counsel Steve Kennedy spoke about the recent Supreme Court Decision redefining what constitutes a public record.

Action: Director Smith made the motion to approve Resolution 2017-09: A Resolution of the Board of Directors of the Helendale Community Services District Adopting Records Retention Policy. Director Haas seconded the motion, the motion was approved by the following 5 yes – 0 no vote. Director Schneider – Yes; Director Haas – Yes; President Clark – Yes; Vice President Smith – Yes, Director Spiller – Yes.

9. Discussion and Possible Action Regarding Adoption of Employee Pay Schedule for Fiscal Year 2016/17

Action: Director Spiller made the motion to approve adoption of Employee Pay Schedule for Fiscal Year 2016/17. Director Smith seconded the motion. The motion was unanimously approved by all Board members.

10. Discussion and Possible Action Regarding Adoption of Employee Pay Schedule for Fiscal Year 2017/18

Action: Director Schneider made the motion to approve adoption of Employee Pay Schedule for Fiscal Year 2017/18. Director Haas seconded the motion. The motion was unanimously approved by all Board members.

Other Business

11. Requested items for next or future agenda items (Directors and Staff Only)
None

Open Session recessed at 8:07 pm and went in to closed session at 8:14 pm.

Closed Session

12. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation
Pursuant to Government Code Section 54956.9(d)(2):
One Potential Case

Open Session

Open Session resumed at 8:22 pm

Action: There was no reportable action resulting from closed session items.

13. Adjournment

Action: President Ron Clark adjourned the meeting at 8:23 pm.

Submitted by:

Approved By:

Ron Clark, President

Sandy Haas, Secretary

The Board actions represent decisions of the Helendale Community Services District Board of Directors. A digital voice recording and copy of the PowerPoint presentation are available upon request at the Helendale CSD office.



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item # 3 b.
Consent Item: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:
Report Only. Receive and File

STAFF REPORT:

Staff issued 58 checks for the period May 16 through May 25, 2017 totaling \$103,041.75. Checks issued include payments to Altec Land Planning for CEQA study for \$6,000.00; Bartle Wells Association for Water & Wastewater rate update report for \$3,143.00; Brunick, McElhaney & Kennedy for legal services for \$7,087.50; Forshock for Park and Water Operations security system for \$10,093.50; Nobel for GIS System for \$13,800; Rogers, Anderson, Malody & Scott for accounting services for \$14,416.50; Infrastructure for Community Park Planning for \$11,901.66; SCE for electric services for \$15,096.99.

Total cash available:	<u>5/25/17</u>	<u>5/15/174</u>
Cash	\$ 4,211,478.90	\$ 4,206,906.88
Checks Issued	\$ 103,041.75	\$ 27,171.84

Bills Paid and Presented for Approval

By (None)

Helendale CSD

Payment Dates 05/16/2017 - 05/25/2017

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19223	05/18/2017	ACE/RMS ASB	Runner-up Recycled Art Cont	10-526650-00-0	Community Promotion	15.00
19224	05/18/2017	Altec Land Planning	CEQA Initial Study	02-521500-00-0	Contractual Services	6,000.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19226	05/18/2017	Bartle Wells Associates	Water & Wastewater Rate U	01-521500-00-0	Contractual Services	1,571.50
19226	05/18/2017	Bartle Wells Associates	Water & Wastewater Rate U	02-521500-00-0	Contractual Services	1,571.50
19227	05/18/2017	Brunick, McElhane & Kenne	Legal Services	10-522000-00-0	Legal Services	1,450.00
19228	05/18/2017	Burrtec Waste Industries	Sludge Load	02-531006-00-0	Sludge/Compost Disposal	55.00
19229	05/18/2017	Capital One Commercial	Upgrade to Executive Memb	10-556500-00-0	Dues & Subscriptions	64.62
19229	05/18/2017	Capital One Commercial	Misc Supplies	05-556800-10-1	EE Incentive Program-Thrift S	6.99
19229	05/18/2017	Capital One Commercial	Misc Supplies	10-522310-00-0	Board Meeting Supplies	320.20
19229	05/18/2017	Capital One Commercial	Misc Supplies	10-553900-00-0	Operating Supplies - Office	25.00
19230	05/18/2017	Carley Witteck	Runner-up Recycled Art Cont	10-526350-00-0	Community Promotion	437.59
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	01-510001-00-0	Employee Group Insurance	114.71
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	01-510001-00-0	Employee Group Insurance	66.55
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	05-510001-00-0	Employee Group Insurance	147.90
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	06-510001-00-0	Employee Group Insurance	260.20
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	10-510001-00-0	Employee Group Insurance	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Feb 2	05-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Feb 2	05-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	02-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	05-521500-00-0	Contractual Services	1,143.10
19233	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	05-521500-00-0	Contractual Services	183.50
19233	05/18/2017	Employee Relations	Pre-Employment Background	10-524300-00-0	Employment Expense	10,093.50
19234	05/18/2017	Forshock	CIP Park security system	05-170025	CIP - Park Improvements	105.39
19235	05/18/2017	Frontier Communications	Thrift Store CC Line - 760-24	05-531003-10-1	Utilities - Electric - Thrift Stor	53.06
19235	05/18/2017	Frontier Communications	Water Ops - 760-951-1121	01-532500-00-0	Telephone	488.33
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	01-545000-00-0	Vehicle Maintenance	488.33
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	02-545000-00-0	Vehicle Maintenance	488.34
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	05-545000-00-0	Vehicle Maintenance	450.00
19237	05/18/2017	Helendale/Silver Lakes Little	Donation - Silver Lakes Little	10-526650-00-0	Community Promotion	74.22
19238	05/18/2017	Home Depot Credit Services	Misc Charges	02-553300-00-0	Operating Supplies	51.31
19238	05/18/2017	Home Depot Credit Services	Misc Charges	02-554600-00-0	Small Tools	60.34
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-541000-00-0	Operations and Maintenance	159.76
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-541000-20-2	Operation & Maintenance -	

Bills Paid and Presemed for Approval

Payment Dates: 05/16/2017 - 05/25/2017

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-553400-00-0	Program Expenses	19.27
19239	05/18/2017	Konica/Minolta	BizHub C554e Quarterly Con	10-521500-00-0	Contractual Services	280.57
19240	05/18/2017	Lowe's	Knee Pads	01-553000-00-0	Operating Supplies	32.71
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	01-556500-00-0	Dues & Subscriptions	4,400.00
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	02-556500-00-0	Dues & Subscriptions	2,200.00
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	06-556500-00-0	Dues & Subscriptions	2,200.00
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	10-556500-00-0	Dues & Subscriptions	5,000.00
19242	05/18/2017	Official Payments Corp	Payment Processing	10-521600-00-0	Software Support	59.00
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	01-545000-00-0	Vehicle Maintenance	254.78
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	01-554600-00-0	Small Tools	8.10
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	02-545000-00-0	Vehicle Maintenance	70.25
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	05-545000-00-0	Vehicle Maintenance	56.16
19244	05/18/2017	Paul Harvey	Condo Unit B Repairs	05-541000-00-0	Operations and Maintenance	150.00
19245	05/18/2017	Quantum Office Products	Office Equipment Paper Roll	10-553000-00-0	Operating Supplies - Office	124.28
19246	05/18/2017	Rebecca Gonzalez	Office Cleaning	10-521500-00-0	Contractual Services	330.00
19247	05/18/2017	Rogers, Anderson, Malody &	Accounting Services	10-522001-00-0	Auditing & Accounting Serv	14,416.50
19248	05/18/2017	Siverts Publishing	Thrift Store Bus. Card Ads - J	05-526601-10-1	Advertising - Thrift Store	150.00
19249	05/18/2017	Southern California Edison	Park Wellheads	05-531000-00-0	Utilities - Electric	25.05
19249	05/18/2017	Southern California Edison	Park Wellheads	05-531000-00-0	Utilities - Electric	328.51
19250	05/18/2017	Southern California Edison	Water Shop	01-531000-00-0	Utilities - Electric	120.99
19251	05/18/2017	Southern California Edison	4-Plex	05-531000-22-2	Utilities - Electric - Wild Rd	147.89
19252	05/18/2017	State Water Resources Contr	C. Zuber WWTP Operator Re	02-524500-00-0	Education and Training	230.00
19253	05/18/2017	USPS	4 Rolls First Class 4-Ever Sta	10-553200-00-0	Postage & Delivery	196.00
19261	05/25/2017	Beck Oil	Vehicle Fuel	01-545001-00-0	Vehicle Fuel	809.91
19261	05/25/2017	Beck Oil	Vehicle Fuel	02-545001-00-0	Vehicle Fuel	809.90
19262	05/25/2017	County of San Bernardino, S	Dump Passes Apr 1 - Apr 30,	06-523500-00-0	SB County Disposal Fees	509.15
19263	05/25/2017	Daily Press	Public Notices (2)	10-526601-00-0	Public Notices	506.80
19264	05/25/2017	Forshook	Flow Switch Programming fo	01-541000-00-0	Operations and Maintenance	187.50
19265	05/25/2017	Frontier Communications	WWTP Alarm - 760-245-921	02-532500-00-0	Telephone	57.36
19265	05/25/2017	Frontier Communications	Smithson Lift Station - 760-2	02-532500-00-0	Telephone	52.20
19266	05/25/2017	Geo-Monitor, Inc.	Lab Analysis	01-521000-00-0	Laboratory Analysis	598.50
19267	05/25/2017	Infosend	Utility Billing Processing & Po	10-553200-00-0	Postage & Delivery	1,038.47
19267	05/25/2017	Infosend	Utility Billing Processing & Po	10-553700-00-0	Printing Costs	852.83
19268	05/25/2017	Infrastructure Engineering C	Community Park Planning Ap	05-170025	CIP - Park Improvements	11,901.66
19269	05/25/2017	Inland Water Works Supply C	Meter Maint	01-541000-00-0	Operations and Maintenance	293.08
19270	05/25/2017	Kimberly Cox	Reimbursement - Park Bench	05-553000-00-0	Operating Supplies	124.20
19271	05/25/2017	Liberty Composting, Inc.	Tipping Fees - Biosolids - Apr	02-531006-00-0	Sludge/Compost Disposal	416.75
19272	05/25/2017	McMaster-Carr	Well 4A O & M	01-541000-00-0	Operations and Maintenance	165.66
19272	05/25/2017	McMaster-Carr	Water Tools	01-554600-00-0	Small Tools	157.41
19273	05/25/2017	Patty Hartong	Fitness Classes	05-521500-00-0	Contractual Services	477.00
19274	05/25/2017	Public Sector Excellence	Preparing for Supervision Cla	01-524500-00-0	Education and Training	155.00
19275	05/25/2017	Sandy Haas	Director Fes & Reimburseme	10-522500-00-0	Directors' Fees	750.00
19275	05/25/2017	Sandy Haas	Director Fes & Reimburseme	10-522505-00-0	Directors' Training & Seminar	19.75
19276	05/25/2017	Sierra Analytical	Lab Analysis	02-521000-00-0	Laboratory Analysis	316.00

Bills Paid and Presented for Approval

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	3,248.40
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	118.31
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	3,659.66
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	47.37
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	3,083.46
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	61.19
19278	05/25/2017	Southern California Edison	Sod Farm	02-531005-00-0	Utilities - Sod Farm	691.80
19279	05/25/2017	Southern California Edison	Wells 6,7,8,9, & 2	01-531000-00-0	Utilities - Electric	733.53
19280	05/25/2017	Southern California Edison	Street Lighting	05-531003-00-0	Utilities - Street Lighting Elec	343.27
19281	05/25/2017	Southern California Edison	Community Center	05-531000-20-2	Utilities - Electric - Communi	1,370.29
19281	05/25/2017	Southern California Edison	Community Center	05-531003-10-1	Utilities - Electric - Communi	659.24
19281	05/25/2017	Southern California Edison	Community Center	05-531008-00-2	Utilities - Electric - Thrft Stor	986.83
19282	05/25/2017	Special District Risk Manage	Property/Liability Program A	01-525000-00-0	Utilities - Comm Ctr Unit D	93.64
19282	05/25/2017	Special District Risk Manage	Property/Liability Program A	02-525000-00-0	Insurance	461.80
19282	05/25/2017	Special District Risk Manage	Property/Liability Program A	05-525000-00-0	Insurance	27.72
19283	05/25/2017	Special District Risk Manage	B. Kuhlmann WW OP III Rene	02-524500-00-0	Education and Training	111.62
19284	05/25/2017	State Water Resources Contr	FSA Renewal and Administra	10-521500-00-0	Contractual Services	300.00
19284	05/25/2017	TASC-Client Invoices	FSA Renewal and Administra	10-521500-00-0	Contractual Services	890.40
19285	05/25/2017	United Site Services	ADA Wheelchair Accessible RE	05-553400-00-0	Program Expenses	109.00
19286	05/25/2017	Verizon Wireless	District Cell Phones	01-532500-00-0	Telephone	150.15
19286	05/25/2017	Verizon Wireless	District Cell Phones	02-532500-00-0	Telephone	401.05
19286	05/25/2017	Verizon Wireless	District Cell Phones	05-532500-00-0	Telephone	187.07
19286	05/25/2017	Verizon Wireless	District Cell Phones	10-532500-00-0	Telephone	106.90
19286	05/25/2017	Verizon Wireless	District iPad Services	01-532500-00-0	Telephone	189.92
19286	05/25/2017	Verizon Wireless	District iPad Services	02-532500-00-0	Telephone	45.66
19286	05/25/2017	Verizon Wireless	District iPad Services	06-532500-00-0	Telephone	25.62
19286	05/25/2017	Verizon Wireless	District Cell Overpayment &	01-532500-00-0	Telephone	25.62
19286	05/25/2017	Verizon Wireless	District Cell Overpayment &	10-532500-00-0	Telephone	-50.00
19286	05/25/2017	Verizon Wireless	Ipad - overpayment	01-532500-00-0	Telephone	-114.80
						-20.08
Grand Total:						103,041.75

Report Summary

Fund Summary

Fund	Payment Amount
01 - Water Operations	18,206.90
02 - Sewer Operations	19,174.20
05 - Parks & Recreation	29,725.87
06 - Solid Waste Disposal	2,882.67
10 - Administration	33,052.11
Grand Total:	103,041.75

Account Summary

Account Number	Account Name	Payment Amount
01-510001-00-0	Employee Group Insuran	552.30
01-521000-00-0	Laboratory Analysis	598.50
01-521500-00-0	Contractual Services	1,571.50
01-524500-00-0	Education and Training	155.00
01-525000-00-0	Insurance	461.80
01-531000-00-0	Utilities - Electric	7,490.63
01-532500-00-0	Telephone	429.69
01-541000-00-0	Operations and Mainten	796.24
01-545000-00-0	Vehicle Maintenance	743.11
01-545001-00-0	Vehicle Fuel	809.91
01-553000-00-0	Operating Supplies	32.71
01-554600-00-0	Small Tools	165.51
01-556500-00-0	Dues & Subscriptions	4,400.00
02-521000-00-0	Laboratory Analysis	316.00
02-521500-00-0	Contractual Services	7,800.12
02-524500-00-0	Education and Training	530.00
02-525000-00-0	Insurance	27.72
02-531000-00-0	Utilities - Electric	3,883.82
02-531005-00-0	Utilities - Sod Farm	733.53
02-531006-00-0	Sludge/Compost Dispos	1,866.75
02-532500-00-0	Telephone	322.25
02-545000-00-0	Vehicle Maintenance	558.58
02-545001-00-0	Vehicle Fuel	809.90
02-553000-00-0	Operating Supplies	74.22
02-554600-00-0	Small Tools	51.31
02-556500-00-0	Dues & Subscriptions	2,200.00
05-170025	CIP - Park Improvements	21,995.16
05-510001-00-0	Employee Group Insuran	66.55
05-521500-00-0	Contractual Services	2,305.96
05-525000-00-0	Insurance	111.62
05-526601-10-1	Advertising - Thrift Store	150.00

Account Summary

Account Number	Account Name	Payment Amount
05-531000-00-0	Utilities - Electric	353.56
05-531000-20-2	Utilities - Electric - Com	659.24
05-531000-22-2	Utilities - Electric - Wild	147.89
05-531003-00-0	Utilities - Street Lighting	1,370.29
05-531003-10-1	Utilities - Electric - Thrft	1,092.22
05-531008-00-2	Utilities - Comm Ctr Unit	93.64
05-532500-00-0	Telephone	106.90
05-541000-00-0	Operations and Mainten	210.34
05-541000-20-2	Operation & Maintenan	159.76
05-545000-00-0	Vehicle Maintenance	544.50
05-553000-00-0	Operating Supplies	124.20
05-553400-00-0	Program Expenses	169.42
05-556800-10-1	EE Incentive Program-Th	64.62
06-510001-00-0	Employee Group Insuran	147.90
06-523500-00-0	SB County Disposal Fees	509.15
06-532500-00-0	Telephone	25.62
06-556500-00-0	Dues & Subscriptions	2,200.00
10-510001-00-0	Employee Group Insuran	260.20
10-521500-00-0	Contractual Services	1,609.97
10-521600-00-0	Software Support	59.00
10-522000-00-0	Legal Services	7,087.50
10-522001-00-0	Auditing & Accounting S	14,416.50
10-522500-00-0	Directors' Fees	750.00
10-522505-00-0	Directors' Training & Se	19.75
10-522510-00-0	Board Meeting Supplies	6.99
10-524300-00-0	Employment Expense	183.50
10-526601-00-0	Public Notices	506.80
10-526650-00-0	Community Promotion	490.00
10-532500-00-0	Telephone	75.12
10-553000-00-0	Operating Supplies - Off	444.48
10-553200-00-0	Postage & Delivery	1,234.47
10-553700-00-0	Printing Costs	852.83
10-556500-00-0	Dues & Subscriptions	5,055.00
	Grand Total:	103,041.75

Project Account Summary

Project Account Key	Payment Amount
None	103,041.75
	Grand Total:
	103,041.75

Bills Paid and Presented for Approval

By (None)

Helendale CSD

Payment Dates 05/16/2017 - 05/25/2017

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19223	05/18/2017	ACE/RMS ASB	Runner-up Recycled Art Cont	10-526650-00-0	Community Promotion	15.00
19224	05/18/2017	Altec Land Planning	CEQA Initial Study	02-521500-00-0	Contractual Services	6,000.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19225	05/18/2017	Badger Meter	Orion Cellular 1XRTT Units (3	01-541000-00-0	Operations and Maintenance	30.00
19226	05/18/2017	Bartle Wells Associates	Water & Wastewater Rate U	01-521500-00-0	Contractual Services	1,571.50
19226	05/18/2017	Bartle Wells Associates	Water & Wastewater Rate U	02-521500-00-0	Contractual Services	1,571.50
19227	05/18/2017	Brunick, McElhaney & Kenne	Legal Services	10-522000-00-0	Legal Services	7,087.50
19228	05/18/2017	Burrtec Waste Industries	Sludge Load	02-531006-00-0	Sludge/Compost Disposal	1,450.00
19229	05/18/2017	Capital One Commercial	Upgrade to Executive Memb	10-556500-00-0	Dues & Subscriptions	55.00
19229	05/18/2017	Capital One Commercial	Misc Supplies	05-556800-10-1	EE Incentive Program-Thrift S	64.62
19229	05/18/2017	Capital One Commercial	Misc Supplies	10-522510-00-0	Board Meeting Supplies	6.99
19229	05/18/2017	Capital One Commercial	Misc Supplies	10-553000-00-0	Operating Supplies - Office	320.20
19230	05/18/2017	Carley Witteck	Runner-up Recycled Art Cont	10-526650-00-0	Community Promotion	25.00
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	01-510001-00-0	Employee Group Insurance	437.59
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	01-510001-00-0	Employee Group Insurance	114.71
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	05-510001-00-0	Employee Group Insurance	66.55
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	06-510001-00-0	Employee Group Insurance	147.90
19231	05/18/2017	Choice Builder	Employee Group Dental/Visi	10-510001-00-0	Employee Group Insurance	260.20
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Feb 2	05-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Feb 2	05-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	02-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	05-521500-00-0	Contractual Services	228.62
19232	05/18/2017	Dept. of Forestry & Fire Prot	Fenner Canyon Camp - Mar 2	05-521500-00-0	Contractual Services	228.62
19233	05/18/2017	Employee Relations	Pre-Employment Background	10-524300-00-0	Employment Expense	183.50
19234	05/18/2017	Forshock	CIP Park security system	05-170025	CIP - Park Improvements	10,093.50
19235	05/18/2017	Frontier Communications	Thrift Store CC Line - 760-24	05-531003-10-1	Utilities - Electric - Thrift Stor	105.39
19235	05/18/2017	Frontier Communications	Water Ops - 760-951-1121	01-532500-00-0	Telephone	53.06
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	01-545000-00-0	Vehicle Maintenance	488.33
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	02-545000-00-0	Vehicle Maintenance	488.33
19236	05/18/2017	Great Pacific Equipment, Inc	Cal-OSHA Annual Equipment	05-545000-00-0	Vehicle Maintenance	488.34
19237	05/18/2017	Helendale/Silver Lakes Little	Donation - Silver Lakes Little	10-526650-00-0	Community Promotion	450.00
19238	05/18/2017	Home Depot Credit Services	Misc Charges	02-553000-00-0	Operating Supplies	74.22
19238	05/18/2017	Home Depot Credit Services	Misc Charges	02-554600-00-0	Small Tools	51.31
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-541000-00-0	Operations and Maintenance	60.34
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-541000-20-2	Operation & Maintenance -	159.76

Bills Paid and Presented for Approval

Payment Dates: 05/16/2017 - 05/25/2017

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19238	05/18/2017	Home Depot Credit Services	Misc Charges	05-553400-00-0	Program Expenses	19.27
19239	05/18/2017	Konica/Minolta	BizHub C554e Quarterly Con	10-521500-00-0	Contractual Services	280.57
19240	05/18/2017	Lowes	Knee Pads	01-553000-00-0	Operating Supplies	32.71
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	01-556500-00-0	Dues & Subscriptions	4,400.00
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	02-556500-00-0	Dues & Subscriptions	2,200.00
19241	05/18/2017	NOBEL Systems	GIS Annual Subscription/Geo	06-556500-00-0	Dues & Subscriptions	2,200.00
19242	05/18/2017	Official Payments Corp	Payment Processing	10-556500-00-0	Dues & Subscriptions	5,000.00
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	10-521600-00-0	Software Support	59.00
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	01-545000-00-0	Vehicle Maintenance	254.78
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	01-554600-00-0	Small Tools	8.10
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	02-545000-00-0	Vehicle Maintenance	70.25
19243	05/18/2017	O'Reilly Auto Parts	Misc Charges	05-545000-00-0	Vehicle Maintenance	56.16
19244	05/18/2017	Paul Harvey	Condo Unit B Repairs	05-541000-00-0	Operations and Maintenance	150.00
19245	05/18/2017	Quantum Office Products	Office Equipment Paper Roll	05-541000-00-0	Operations and Maintenance	124.28
19246	05/18/2017	Rebecca Gonzalez	Office Cleaning	10-553000-00-0	Contractual Services	330.00
19247	05/18/2017	Rogers, Anderson, Malody &	Accounting Services	10-521500-00-0	Auditing & Accounting Serv	14,416.50
19248	05/18/2017	Siverts Publishing	Thrift Store Bus. Card Ads - J	10-522001-00-0	Advertising - Thrift Store	150.00
19249	05/18/2017	Southern California Edison	Park Wellheads	05-526601-10-1	Utilities - Electric	25.05
19249	05/18/2017	Southern California Edison	Park Wellheads	05-531000-00-0	Utilities - Electric	328.51
19249	05/18/2017	Southern California Edison	Water Shop	05-531000-00-0	Utilities - Electric	120.99
19250	05/18/2017	Southern California Edison	4-Plex	01-531000-00-0	Utilities - Electric	147.89
19251	05/18/2017	Southern California Edison	C. Zuber WWTP Operator Re	05-531000-22-2	Utilities - Electric - Wild Rd	230.00
19252	05/18/2017	State Water Resources Contr	4 Rolls First Class 4-Ever Sta	02-545000-00-0	Education and Training	196.00
19253	05/18/2017	USPS	Vehicle Fuel	10-553200-00-0	Postage & Delivery	809.91
19261	05/25/2017	Beck Oil	Vehicle Fuel	01-545001-00-0	Vehicle Fuel	809.90
19261	05/25/2017	Beck Oil	Vehicle Fuel	02-545001-00-0	Vehicle Fuel	809.90
19262	05/25/2017	County of San Bernardino, S	Dump Passes Apr 1 - Apr 30,	06-523500-00-0	SB County Disposal Fees	509.15
19263	05/25/2017	Daily Press	Public Notices (2)	10-526601-00-0	Public Notices	506.80
19264	05/25/2017	Forshook	Flow Switch Programming fo	01-541000-00-0	Operations and Maintenance	187.50
19265	05/25/2017	Frontier Communications	WWTP Alarm - 760-245-921	02-532500-00-0	Telephone	57.36
19265	05/25/2017	Frontier Communications	Smithson Lift Station - 760-2	02-532500-00-0	Telephone	52.20
19266	05/25/2017	Geo-Monitor, Inc.	Lab Analysis	01-521000-00-0	Laboratory Analysis	598.50
19267	05/25/2017	Infosend	Utility Billing Processing & Po	10-553200-00-0	Postage & Delivery	1,038.47
19267	05/25/2017	Infosend	Utility Billing Processing & Po	10-553700-00-0	Printing Costs	852.83
19268	05/25/2017	Infrastructure Engineering C	Community Park Planning Ap	05-170025	CLP - Park Improvements	11,901.66
19269	05/25/2017	Inland Water Works Supply C	Meter Maint	01-541000-00-0	Operations and Maintenance	293.08
19270	05/25/2017	Kimberly Cox	Reimbursement - Park Bench	05-553000-00-0	Operating Supplies	124.20
19271	05/25/2017	Liberty Composting, Inc.	Tipping Fees - Biosolids - Apr	02-531006-00-0	Sludge/Compost Disposal	416.75
19272	05/25/2017	McMaster-Carr	Well 4A O & M	01-541000-00-0	Operations and Maintenance	165.66
19272	05/25/2017	McMaster-Carr	Water Tools	01-554600-00-0	Small Tools	157.41
19273	05/25/2017	Patty Hartong	Fitness Classes	05-521500-00-0	Contractual Services	477.00
19274	05/25/2017	Public Sector Excellence	Preparing for Supervision Cla	01-524500-00-0	Education and Training	155.00
19275	05/25/2017	Sandy Haas	Director Fes & Reimburseme	10-522500-00-0	Directors' Fees	750.00
19275	05/25/2017	Sandy Haas	Director Fes & Reimburseme	10-522505-00-0	Directors' Training & Seminar	19.75
19276	05/25/2017	Sierra Analytical	Lab Analysis	02-521000-00-0	Laboratory Analysis	316.00

Bills Paid and Presented for Approval

Payment Dates: 05/16/2017 - 05/25/2017

Payment Number	Payment Date	Vendor Name	Description (Payable)	Account Number	Account Name	Amount
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	3,248.40
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	118.31
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	01-531000-00-0	Utilities - Electric	3,659.66
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	47.37
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	3,083.46
19277	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	61.19
19278	05/25/2017	Southern California Edison	WWTP & Wells 1,3 & 4	02-531000-00-0	Utilities - Electric	691.80
19279	05/25/2017	Southern California Edison	Sod Farm	02-531005-00-0	Utilities - Sod Farm	733.53
19280	05/25/2017	Southern California Edison	Wells 6,7,8,9, & 2	01-531000-00-0	Utilities - Electric	343.27
19281	05/25/2017	Southern California Edison	Street Lighting	05-531003-00-0	Utilities - Street Lighting Elec	1,370.29
19281	05/25/2017	Southern California Edison	Community Center	05-531000-20-2	Utilities - Electric - Communi	659.24
19281	05/25/2017	Southern California Edison	Community Center	05-531003-10-1	Utilities - Electric - Thrft Stor	986.83
19282	05/25/2017	Special District Risk Manage	Community Center	05-531008-00-2	Utilities - Comm Ctr Unit D	93.64
19282	05/25/2017	Special District Risk Manage	Property/Liability Program A	01-525000-00-0	Insurance	461.80
19282	05/25/2017	Special District Risk Manage	Property/Liability Program A	02-525000-00-0	Insurance	27.72
19283	05/25/2017	Special District Risk Manage	Property/Liability Program A	05-525000-00-0	Insurance	111.62
19284	05/25/2017	State Water Resources Contr	B. Kuhlmann WW OP III Rene	02-524500-00-0	Education and Training	300.00
19284	05/25/2017	TASC-Client Invoices	FSA Renewal and Administra	10-521500-00-0	Contractual Services	890.40
19284	05/25/2017	TASC-Client Invoices	FSA Renewal and Administra	10-521500-00-0	Contractual Services	109.00
19285	05/25/2017	United Site Services	ADA Wheelchair Accessible RE	05-553400-00-0	Program Expenses	150.15
19286	05/25/2017	Verizon Wireless	District Cell Phones	01-532500-00-0	Telephone	401.05
19286	05/25/2017	Verizon Wireless	District Cell Phones	02-532500-00-0	Telephone	187.07
19286	05/25/2017	Verizon Wireless	District Cell Phones	05-532500-00-0	Telephone	106.90
19286	05/25/2017	Verizon Wireless	District Cell Phones	10-532500-00-0	Telephone	189.92
19286	05/25/2017	Verizon Wireless	District IPad Services	01-532500-00-0	Telephone	45.66
19286	05/25/2017	Verizon Wireless	District IPad Services	02-532500-00-0	Telephone	25.62
19286	05/25/2017	Verizon Wireless	District IPad Services	06-532500-00-0	Telephone	25.62
19286	05/25/2017	Verizon Wireless	District Cell Overpayment &	01-532500-00-0	Telephone	-50.00
19286	05/25/2017	Verizon Wireless	District Cell Overpayment &	10-532500-00-0	Telephone	-114.80
19286	05/25/2017	Verizon Wireless	Ipad - overpayment	01-532500-00-0	Telephone	-20.08
Grand Total:						103,041.75

Report Summary

Fund Summary

Fund	Payment Amount
01 - Water Operations	18,206.90
02 - Sewer Operations	19,174.20
05 - Parks & Recreation	29,725.87
06 - Solid Waste Disposal	2,882.67
10 - Administration	33,052.11
Grand Total:	103,041.75

Account Summary

Account Number	Account Name	Payment Amount
01-510001-00-0	Employee Group Insuran	552.30
01-521000-00-0	Laboratory Analysis	598.50
01-521500-00-0	Contractual Services	1,571.50
01-524500-00-0	Education and Training	155.00
01-525000-00-0	Insurance	461.80
01-531000-00-0	Utilities - Electric	7,490.63
01-532500-00-0	Telephone	429.69
01-541000-00-0	Operations and Mainten	796.24
01-545000-00-0	Vehicle Maintenance	743.11
01-545001-00-0	Vehicle Fuel	809.91
01-553000-00-0	Operating Supplies	32.71
01-554600-00-0	Small Tools	165.51
01-556500-00-0	Dues & Subscriptions	4,400.00
02-521000-00-0	Laboratory Analysis	316.00
02-521500-00-0	Contractual Services	7,800.12
02-524500-00-0	Education and Training	530.00
02-525000-00-0	Insurance	27.72
02-531000-00-0	Utilities - Electric	3,883.82
02-531005-00-0	Utilities - Sod Farm	733.53
02-531006-00-0	Sludge/Compost Dispos	1,866.75
02-532500-00-0	Telephone	322.25
02-545000-00-0	Vehicle Maintenance	558.58
02-545001-00-0	Vehicle Fuel	809.90
02-553000-00-0	Operating Supplies	74.22
02-554600-00-0	Small Tools	51.31
02-556500-00-0	Dues & Subscriptions	2,200.00
05-170025	CIP - Park Improvements	21,995.16
05-510001-00-0	Employee Group Insuran	66.55
05-521500-00-0	Contractual Services	2,305.96
05-525000-00-0	Insurance	111.62
05-526601-10-1	Advertising - Thrift Store	150.00

Account Summary

Account Number	Account Name	Payment Amount
05-531000-00-0	Utilities - Electric	353.56
05-531000-20-2	Utilities - Electric - Com	659.24
05-531000-22-2	Utilities - Electric - Wild	147.89
05-531003-00-0	Utilities - Street Lighting	1,370.29
05-531003-10-1	Utilities - Electric - Thrft	1,092.22
05-531008-00-2	Utilities - Comm Ctr Unit	93.64
05-532500-00-0	Telephone	106.90
05-541000-00-0	Operations and Mainten	210.34
05-541000-20-2	Operation & Maintenan	159.76
05-545000-00-0	Vehicle Maintenance	544.50
05-553000-00-0	Operating Supplies	124.20
05-553400-00-0	Program Expenses	169.42
05-556800-10-1	EE Incentive Program-Th	64.62
06-510001-00-0	Employee Group Insuran	147.90
06-523500-00-0	SB County Disposal Fees	509.15
06-532500-00-0	Telephone	25.62
06-556500-00-0	Dues & Subscriptions	2,200.00
10-510001-00-0	Employee Group Insuran	260.20
10-521500-00-0	Contractual Services	1,609.97
10-521600-00-0	Software Support	59.00
10-522000-00-0	Legal Services	7,087.50
10-522001-00-0	Auditing & Accounting S	14,416.50
10-522500-00-0	Directors' Fees	750.00
10-522505-00-0	Directors' Training & Se	19.75
10-522510-00-0	Board Meeting Supplies	6.99
10-524300-00-0	Employment Expense	183.50
10-526601-00-0	Public Notices	506.80
10-526650-00-0	Community Promotion	490.00
10-532500-00-0	Telephone	75.12
10-553000-00-0	Operating Supplies - Offi	444.48
10-553200-00-0	Postage & Delivery	1,234.47
10-553700-00-0	Printing Costs	852.83
10-556500-00-0	Dues & Subscriptions	5,055.00
	Grand Total:	103,041.75

Project Account Summary

Project Account Key	Payment Amount
None	103,041.75
Grand Total:	103,041.75



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5. – Public Hearing
Discussion and Possible Adoption of Resolution 2017-10; a Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the 2018 Annual Budget and Authorizing Appropriations Therefrom.

Staff Recommendation

Discussion and possible adoption of Resolution 2017-10 adopting the Fiscal Year 2018 Helendale Community Services District Budget.

Staff Report

The public notice for budget adoption was published identifying the date and time of the public hearing at which the public can provide comment on how the District expends the funds collected.

Over the past two months, District staff and consultant have presented the new budget detail in various meetings. The new structure is intended to provide greater depth of information as requested by the Board.

Each budget was developed using the “zero-based budget” technique, which means all line items started at “zero” and were calculated using annual recurring expenditures and anticipated new expenses such as projected equipment repairs, contract services or other purchases needed to conduct business. The Budget Summary pages show the projected results of operations for fiscal year 2017 and for the proposed fiscal year 2018 budget. The estimated ending fund balance represents the projected cash balance held by the District at the end of the fiscal year with no capital improvement program expenditures. The contemplated capital improvement expenditures will be discussed with the Board on an item by item basis and a designated funding source as part of the Board approval process.

Staff will make a detailed presentation to the Board and the public during the hearing.

Copies of the draft detailed budget for fiscal year 2018 are available at the District administrative office for public viewing and are part of the agenda material scanned and available on the District’s website.

The organizational chart included within the budget depict several staffing changes that address the needs of the organization. The ranges and titles were previously approved by the Board in a separate action taken on May 18, 2017.

Fiscal Impact

The projected net income based upon the revenue and expenditures contained within the draft budget document are as follows:

Water: (\$36,275)

Wastewater: \$265,061

Solid Waste: \$ 1,245

Park: \$252,091

Suggested Board Action

A motion to adopt Resolution 2017-10 of the Board of Directors of the Helendale Community Services District Approving and Adopting the 2018 Annual Budget and Authorizing Appropriations therefrom.



RESOLUTION NO. 2017-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE 2018 ANNUAL BUDGET AND AUTHORIZING APPROPRIATIONS THEREFROM.

WHEREAS, a proposed annual budget for the Helendale Community Services District for the fiscal year commencing July 1, 2017, and ending June 30, 2018 was submitted to the Board of Directors and is on file in the District Administration office; and

WHEREAS, the proceedings for adoption of the budget have been duly taken; and

WHEREAS, the Board of Directors conducted budget workshops open to the public and has made certain revisions and modifications to the proposed budget; and

WHEREAS, the General Manager has caused the proposed document to reflect the changes ordered by the Board of Directors.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS :

Section 1. The budget incorporated herein by reference, is adopted by Resolution as the Annual Budget for the Helendale Community Services District for the fiscal year commencing July 1, 2017, and ending June 30, 2018.

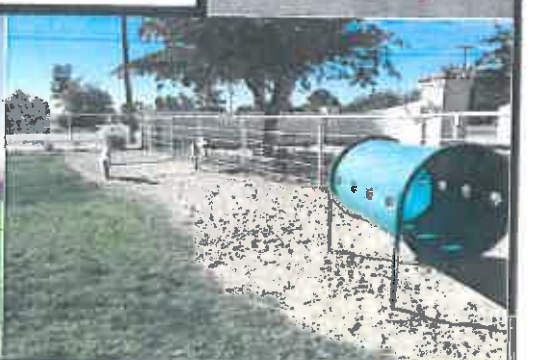
Section 2. There is hereby appropriated to each account set forth in the said budget, incorporated herein by reference, the sum shown for each account in the Fiscal Year 2018 Budget, and the General Manager is authorized and empowered to expend such sum for the purpose of such account within the purchasing limits adopted by prior Board resolution. No expenditure by any department for any items within an account shall exceed the amount budgeted therefore without prior approval of the General Manager, and/or prior approval of the District Board of Directors.

APPROVED AND ADOPTED this 1st day of June, 2017.

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

By: _____
Ron Clark, President

Attest: _____
Sandy Haas, Secretary



DRAFT

Helendale Community Services District

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

Water

Wastewater

Solid Waste/Recycling

Parks & Recreation

Street Lighting

Graffiti Abatement

**2017/18 Budget
For Fiscal Year Ending
June 30, 2018**

DRAFT



Helendale Thrift Store
A new way to
look at
recycling!





Executive Summary



Fiscal Year 2017-2018 Budget

The District Staff is pleased to present to the Board of Directors, the Helendale Community Service District's Budget for Fiscal Year 2017-2018.

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 project 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 2018 Budget covering the period of July 1, 2017 through June 30, 2018, contemplates a net reduction in cash by \$501,550 due to increased expenses over revenue projections. Total expenses of \$4,364,813 are projected for all District operations which represents an overall increase in expenditures of \$156,379 over last fiscal year's budget. This is projected to result in an operating loss of \$5,051. Revenues are conservatively projected to be \$4,359,762 which is deficient to meet operating expenses. The projected ending cash balance for all District operations is \$3,870,190, resulting in a net change in cash of \$501,550 over last fiscal year. Simply put, to meet expenses, the District would pull from its limited reserves if the current projections are realized.

Staffing Considerations:

A three percent Cost of Living Adjustment (COLA) has been included as approved by the Board of Directors. The last approved Cost of Living increase was in 2015. 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 various positions that did not result in pay increase. The reclassification was primarily to make market-based adjustments in the ranges comparable to other similar organizations. A copy of the approved range and salary schedule is included in the Budget document for reference.

The ten-year old District employs a stable work force that includes a staff of 23.14 FTE. 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 five years and the part-time staff tenure is approximately four years of service. The District offers competitive medical and retirement benefits that helps to attract and retain qualified employees. Staffing includes employees certified in water and wastewater; and educational degrees including bachelors and masters degrees.

Water:

The Water for the community is provided by three groundwater extraction well 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' daily water demands. Over the past ten years the District has lost use of five production wells due to catastrophic failures of the wells themselves or changing water quality regulations that rendered those assets unusable. The District has drilled and equipped two new productions 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 it 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. Monitoring wells in the area reveal the presence of Arsenic, Iron, Manganese and total dissolved solids (TDS) which create very salty water. The District has been successful in avoiding these constituents of concern in citing the last two wells that were drilled and equipped. This amplifies the challenges facing the District as we evaluation the location of a new drinking water well.

The Water Division has operated at a deficit for the past several years borrowing from Wastewater reserves to balance the budget. This is due to the increasing costs of service provision and regulatory mandates that have exceeded the revenue generated through service-related fees. The District had adopted its first rate increase for the Water enterprise fund in spring of 2012 with an effective date of July 1, 2012. The rate increase was phased-in over a five year period between 2012 through 2016. The last three years of the rate increase resulted in a facility charge increase of \$0.57 cents for residential customers and a usage or volumetric rate increase of \$0.03 for all customers. The final phase of the rate increase was implemented in 2016. No further rates increases have been adopted by the Board of Directors. The proposed budget amplifies the structural deficit for the Water Enterprise fund. The deficit can be remediated through various means: Cutting costs which includes reducing staff size; increase water sales which have seen a twenty percent reduction due to mandated drought reductions; and/or increase the rate structure to cover the actual costs of the operations.

Wastewater:

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 District has invested in infrastructure upgrades over the past ten years. In 2009, the District lined a section of the collection system where structural compromise had been identified. The pipeline was allowing a significant amount of groundwater to infiltrate the collection system thus driving up the treatment costs and diluting the raw sewage. Once repaired the treatment facility realized a reduction of approximately 500,000 gallons per day in influent. The District has installed six

new drying beds to assist with the processing of biosolids –a byproduct of the treatment process. The treatment plant headworks (entry point) of the treatment facility was reconfigured and upgraded which helped improve the plant processes and effluent quality. In 2017, the District upgraded the forced main from the lift station to the treatment facility. The forty-year old PVC pipeline was replaced with a new 12 inch C-900 line that operates under 25 psi of pressure and moves the water uphill to the plant. This project was funded from Wastewater reserve revenues that have been saved up over time.

In addition to the capital improvements completed of the past ten years, the District performs regular annual maintenance on the collection system. On an annual basis ten percent of the system or approximately three miles of pipe are cleaned to remove grease, grit and other build-up and then evaluated via a camera to ensure integrity. If a blockage or structural failure were to occur in the collection system a serious health and/or safety emergency would result. The preventative maintenance is a prudent and necessary requirement to ensure the integrity of the wastewater collection system.

Since the District assumed operations from the County in 2007 the Wastewater operation has functioned under the same rate structure without need for an increase. Operating and regulatory cost increases over the past decade have eroded the reserve fund balance over time due to these increased fiscal pressures. In the near future, as the District completes necessary capital projects due to regulatory mandates and operational necessity, the District will need to reevaluate the rate structure. 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 the course of the FY18 and FY19, the Wastewater facility will install 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 crop 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 is 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 needs to expand the area under cultivation by approximately 35 acres. This project requires the extension of a pipeline from the treatment facility to an adjacent District-owned parcel. The Wastewater operation will need to capitalize this project and assume a portion of the debt-service for the property they will be utilizing. The pipeline costs are approximately \$90,000 and the annual debt service and interest payments assumed by the Wastewater fund for the required expansion area is \$25,319.29.

Lastly, on the horizon is the potential to upgrade the treatment facility to tertiary quality water which would allow direction application to golf courses, park facilities or augmentation of a water body. The District does not have a valid current cost estimate for such an upgrade, however, given the recent drought and the history of droughts in the high desert region it is prudent that this alternative be evaluated further. The District is amenable to such an upgrade if determined to be economically feasible.

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 customer 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 not cost.

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 recycled first!". Any excess revenue generated from the recycling center over expenses is put into the park fund to develop community recreational facilities that enhance the quality of life and provides recreational opportunities for all.

Parks:

The Park department owns the property where Helendale Community Park is located as well as the Helendale Community Center which houses the repurposing center and the District's administrative operation. The Helendale Community Park is funded primarily from the proceeds from the recycling center, rental income and Board discretionary funds. Over the past five years the District has planted sports fields for recreational activities including football and soccer. Additional amenities include picnic shelters, a small tot lot and an area for archery. Significant other enhancements are planned for future years as funding becomes available.

The park has seen use by hundreds of young people and their families as they enjoy organized sports hosted by local organizations. According to available statistics, the median age for the Helendale community is 39 years of age which would indicate the need for recreational facilities for families and school-aged children. The park will see increased use over time as amenities expand.

Fiscal Year 2018 Budget

Staff is pleased to present the newly formatted Helendale Community Service Districts Budget for Fiscal Year 2017-2018.



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

	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Budget 2018
Operating Revenues	\$ 3,200,245	\$ 3,467,868	\$ 3,836,829	\$ 4,478,883	\$ 3,436,208
Operating Expenses	(3,210,939)	(3,325,045)	(3,323,845)	(3,948,091)	(2,934,941)
Non-Operating Revenue	569,590	521,607	471,353	459,367	476,248
Non-Operating Expenses	(175,061)	(167,888)	(310,848)	(293,721)	(587,338)
Change in Net Position	\$ 383,835	\$ 496,542	\$ 673,489	\$ 696,438	\$ 390,177

This Budget has been prepared with the following inclusions:

- 3% Approved Cost of Living Adjustment (COLA) in salary and benefits.
- A structural deficit in the Water Enterprise fund due to the need for an increase in rates.
- Increased budget detail for greater transparency
- A Capital Improvement Plan with proposed expenditures from 2018 through 2022

Projections for the current 2017 budget are linear projects of anticipate totals through June 30, 2017. Actual numbers will not be known until the ending balances are compiled no later than September 1, 2017. Fiscal Years 2014 through 2016 are presented as audited details. Therefore you may note revenues and projected expenses are lower than FY2017.

Operating Budget

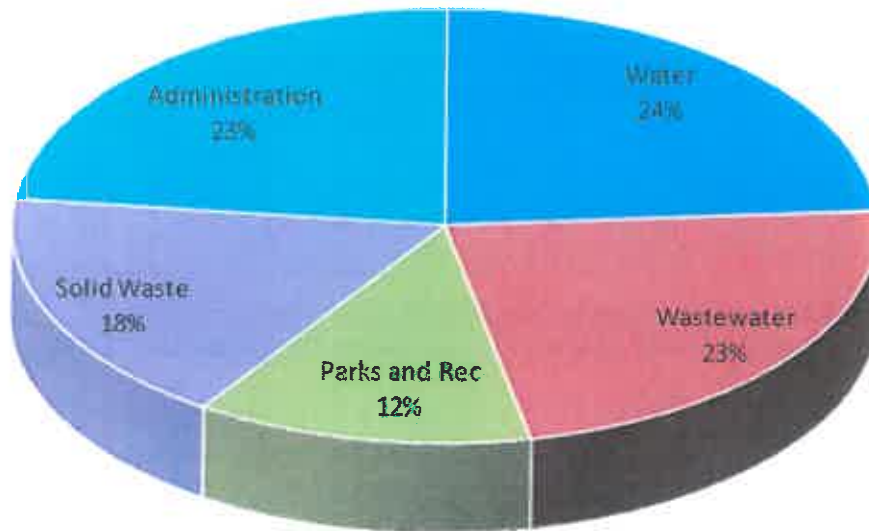
The operating budget covers the routine operations and maintenance of District facilities and services at current levels and does not directly include funds for capital improvements or increased capacity.

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

Operating Expenses by Department

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

Operating Expenses by Department



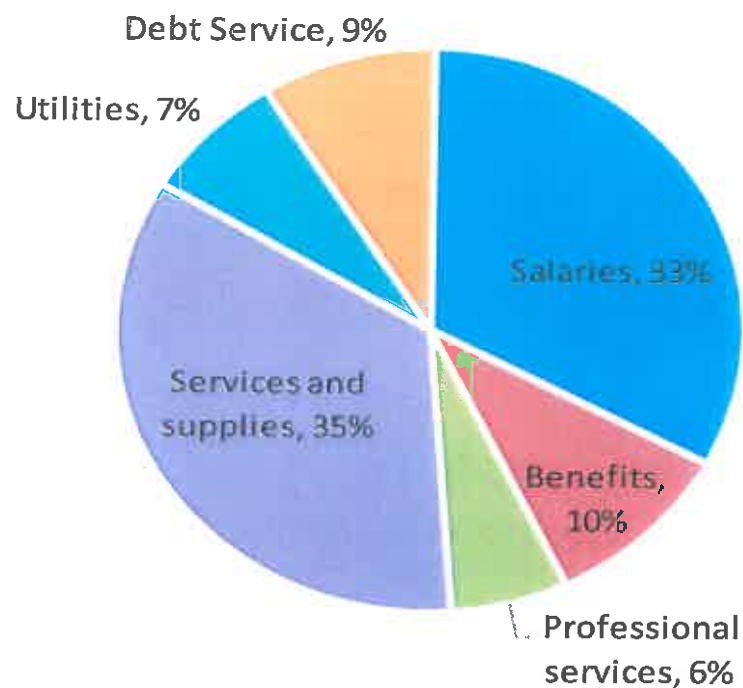
The following table details the breakdown of these expenses by department.

Department	Budget	% of Total
Water	\$ 977,739	24%
Wastewater	935,642	23%
Parks and Rec	513,420	12%
Solid Waste	718,796	18%
Administration	948,516	23%
Total Expenses	\$ 4,094,113	100%

Operating Expenses by Type

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

Operating Expenditures by Category



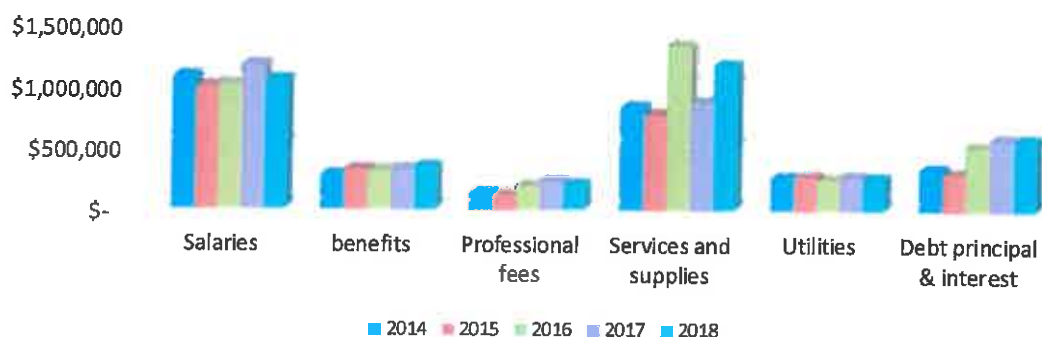
The following table details these operating expenses by category.

Expenditure	Budget	% of Total
Salaries	\$ 1,180,260	33%
Benefits	360,513	10%
Professional services	217,975	6%
Services and supplies	1,254,028	35%
Utilities	269,608	7%
Debt Service	324,553	9%
Total	\$ 3,606,937	100%

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

	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Budget 2018
Salaries	\$ 1,084,354	\$ 999,046	\$ 1,017,460	\$ 1,176,819	\$ 1,058,466
benefits	288,996	330,342	320,072	333,382	360,513
Professional fees	140,901	126,712	197,535	241,971	217,975
Services and supplies	845,721	781,357	1,341,524	878,533	1,184,950
Utilities	275,481	281,160	259,137	280,105	269,608
Debt principal & interest	342,717	306,042	525,030	587,742	587,338
Total Operating Expense	\$ 2,978,170	\$ 2,824,659	\$ 3,660,758	\$ 3,498,552	\$ 3,678,850

5-Year Comparison



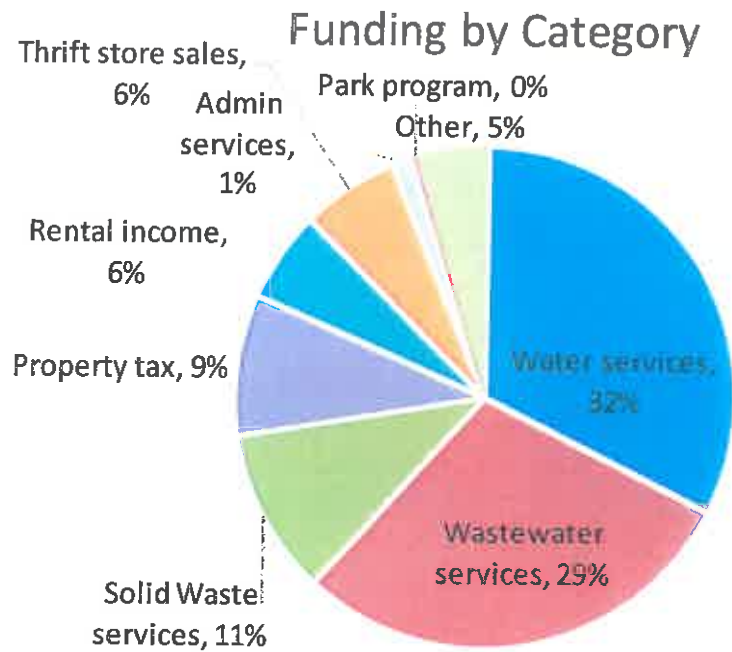
As illustrated in the charts above, Salaries decreased by 10% over the projected 2017 year end expense. Benefits are projected to increase by 8%; services and supplies by more than 35%. The budget anticipates a reduction of professional fees by 10%, utilities by 4% and debt principle and interest will remain constant. In comparison to the last audited information from 2016 all areas have increased with the exception of services and supplies which has been reduced by \$156,574 over FY2016 audited numbers.

Personnel

The ten-year old District employs a stable work force that includes a staff of 23.14 FTE. Full-time equivalent or FTE which 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 five years and the part-time staff tenure is approximately four years of service. The District offers competitive medical and retirement benefits that helps to attract and retain qualified employees. Staffing includes employees certified in water and wastewater; and educational degrees including bachelors and masters degrees.

Funding

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



The following table shows the funding in tabular form.

Funding	Budget	% of Total
Water services	\$ 1,413,727	32%
Wastewater services	1,279,029	29%
Solid Waste services	464,793	11%
Property tax	395,238	9%
Rental income	256,148	6%
Thrift store sales	275,000	6%
Admin services	60,398	1%
Park program	16,083	0%
Other	199,346	5%
Total	\$ 4,359,762	100%

Service Charge Rates

The fee for Wastewater service has remained the same over the District's ten-year history at a flat rate of \$36.64. For Water service fees, the District adopted its first rate increase in spring 2012, with an effective date of July 1, 2012. The rate increase was phased-in over a five year period between 2012 through 2016. The last three years of the rate increase resulted in a facility charge increase of \$0.57 cents for residential customers and a usage or volumetric rate increase of \$0.03 for all customers. The final phase of the rate increase was implemented in 2016. No further rates increases have been adopted by the Board of Directors. The budget information presented for Wastewater and Water operations do not contemplate a rate increase.

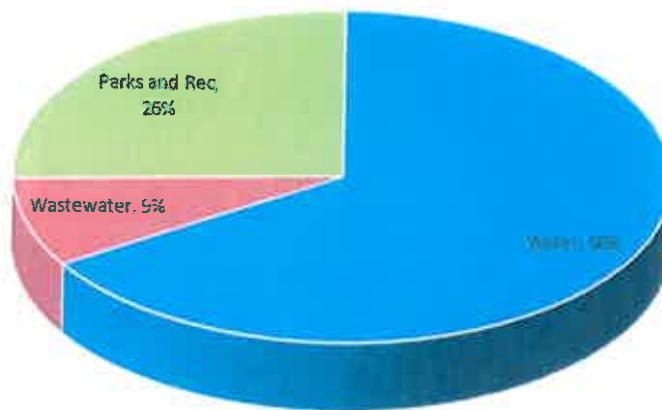
Debt Service

After the total debt principal payments of \$319,636, the total outstanding debt owed will be reduced to \$6,094,818.

Long-term Debt	Beginning Balances	Principal Payments	Ending Balances
2008 Note Payable	\$ 1,931,965	\$ (136,050)	\$ 1,795,915
2011 Note Payable	818,716	(38,880)	779,836
2014 Note Payable	3,663,773	(144,706)	3,519,067
Total	\$ 6,414,454	\$ (319,636)	\$ 6,094,818

The following chart shows how the budget is allocated to different expense types.

Debt Service by Department



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

Department	Principal	Interest	Total Debt Service	% of Total Debt Service	Beginning Balances	Ending Balances
Water	\$ 195,982	\$ 192,752	\$ 388,734	66%	\$ 4,525,211	\$ 4,329,229
Wastewater	32,924	17,916	50,840	9%	467,536	434,612
Parks and Rec	90,730	60,032	150,762	26%	1,421,708	1,330,978
Total Expenses	\$ 319,636	\$ 270,700	\$ 590,336	100%	\$ 6,414,454	\$ 6,094,818

Summary

The Fiscal Year 2018 Budget reflects significant changes in the format and includes greater budget detail to enhance transparency. While different in appearance from previous budget formats, the document continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Kimberly Cox
General Manager

RAMS – Financial Consultant



Budget Summary



Helendale Community Services District
Operating Budget by Funds - FY 2018

	Water	Wastewater	Parks and Recreation	Solid Waste	Admin Fund	Total
Operating Revenues						
Charges for services	\$ 1,413,727	\$ 1,279,029	\$ 16,083	\$ 464,793	\$ 60,398	\$ 3,234,030
Rental income	-	-	161,488	-	94,660	256,148
Thrft store sales	-	-	275,000	-	-	275,000
Other services	74,000	18,000	-	7,300	-	99,300
Total Operating Revenues	1,487,727	1,297,029	452,571	472,093	155,058	3,864,478
Nonoperating Revenues (Expenses)						
Taxes	-	-	17,292	-	87,908	105,200
Special assessments	24,410	21,350	-	244,278	-	290,038
Franchise fees	-	-	-	-	72,346	72,346
Investment income	-	-	-	-	16,500	16,500
Other income	-	-	6,000	-	5,200	11,200
Total Non-Operating Revenues	24,410	21,350	23,292	244,278	181,954	485,284
Total Revenues	1,512,137	1,318,379	475,863	716,371	337,012	4,359,762
Operating Expenses						
Salaries and benefits	392,920	320,644	173,887	108,305	545,017	1,540,773
Professional fees	15,000	36,375	23,220	2,500	140,880	217,975
Services and supplies	209,567	147,326	70,485	606,644	220,006	1,254,028
Utilities	116,852	78,716	52,488	312	21,240	269,608
Depreciation and amortization	243,400	352,581	193,340	1,035	21,373	811,729
Total Operating Expenses	977,739	935,642	513,420	718,796	948,516	4,094,113
Nonoperating Expenses						
Interest expense	192,752	25,319	52,629	-	-	270,700
Total Nonoperating Expenses	192,752	25,319	52,629	-	-	270,700
Total Expenses	1,170,491	960,961	566,049	718,796	948,516	4,364,813
Income Before Transfers and Contributions	341,646	357,418	(90,186)	(2,425)	(611,504)	(5,051)
Transfers						
Board discretionary revenue allocation	-	-	239,667	11,048	(250,715)	-
Administrative fund allocation	(431,109)	(422,487)	-	(8,623)	862,219	-
Total Transfers	(431,109)	(422,487)	239,667	2,425	611,504	-
Change in Net Position	\$ (89,463)	\$ (65,069)	\$ 149,481	\$ -	\$ -	\$ (5,051)
Depreciation Expense - Noncash	254,087	363,054	193,340	1,248	-	811,729
Principal payment on loans	(200,899)	(32,924)	(90,730)	-	-	(324,553)
Net after depreciation & principal pmt on loan	\$ (36,275)	\$ 265,061	\$ 252,091	\$ 1,248	\$ -	\$ 482,125
Beginning Cash - As of 6/30/16	\$ 18,400	\$ 3,406,339	\$ -	\$ 388,557	\$ -	\$ 3,813,296
Change in Net Position	229,839	69,464	35,645	94,271	-	429,219
Depreciation Expense - Noncash	254,087	363,054	193,340	1,248	-	811,729
Acquisition and CIP	(116,856)	(39,584)	(219,506)	-	-	(375,946)
Principal paid on capital debt	(187,834)	(31,677)	(87,047)	-	-	(306,558)
Projected Net Change in Cash	179,237	361,257	(77,568)	95,519	-	558,444
Projected Cash - As of 6/30/17	\$ 197,637	\$ 3,767,596	\$ (77,568)	\$ 484,076	\$ -	\$ 4,371,740
Change in Net Position	(89,463)	(65,069)	149,481	-	-	(5,051)
Depreciation Expense - Noncash	254,087	363,054	193,340	1,248	-	811,729
Principal paid on capital debt	(200,899)	(32,924)	(90,730)	-	-	(324,553)
Net Change in Cash	(36,275)	265,061	252,091	1,248	-	482,125
Projected Cash - As of 6/30/18	\$ 161,362	\$ 4,032,657	\$ 174,523	\$ 485,324	\$ -	\$ 4,853,865

Halendale Community Services District
Comparison of Operations - All Funds

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Projection 2017	Budget 2018
Operating Revenues							
Water sales	\$ 1,234,944	\$ 1,505,370	\$ 1,495,255	\$ 1,409,567	\$ 1,447,422	\$ 1,419,752	\$ 1,399,317
Wastewater charges	1,276,517	1,276,819	1,277,959	1,278,369	1,277,000	1,278,620	1,279,029
Sale of leased water rights	126,000	-	331,694	613,209	-	198,000	-
Rental income	191,340	214,087	237,739	250,260	265,236	262,040	256,148
Charges for services	53,771	76,796	83,778	556,485	83,600	597,963	555,684
Connection fees	-	5,613	8,203	-	-	-	-
Thrft store sales	212,492	250,185	287,941	269,408	265,000	281,705	275,000
Other services	105,181	138,998	114,260	101,585	97,950	92,564	99,300
Total Operating Revenues	3,200,245	3,467,868	3,836,829	4,478,883	3,436,208	4,130,644	3,864,478
Operating Expenses							
Source of supply:							
Water purchases	47,652	23,185	22,924	37,532	26,000	24,690	22,500
Operations, maintenance, power and replacement	3,753	4,125	8,247	11,904	12,000	13,349	10,500
Pumping and collection	177,634	160,967	184,019	182,103	225,000	164,092	165,750
Treatment	10,458	14,607	11,942	16,157	19,000	10,103	19,000
Customer accounts	-	-	-	11,616	-	-	-
Administrative and general:							
Salaries and benefits	1,271,529	1,373,350	1,329,388	1,337,532	1,510,201	1,418,979	1,540,773
Professional fees	124,294	140,901	126,712	197,535	179,000	241,971	217,975
Services and supplies	599,029	636,121	551,937	1,082,212	596,533	972,716	1,036,278
Utilities	258,534	275,481	281,160	259,137	305,400	280,105	269,608
Other	12,520	8,716	2,288	-	-	-	-
Other operating:							
Depreciation and amortization	705,536	689,592	805,228	812,363	61,807	811,729	811,729
Total Operating Expenses	3,210,939	3,325,045	3,323,845	3,948,091	2,934,941	3,937,734	4,094,113
Operating Income (Loss)	(10,694)	142,823	512,984	530,792	501,267	192,910	(229,635)
Nonoperating Revenues (Expenses)							
Taxes	92,974	100,570	98,418	103,890	101,000	87,347	105,200
Special assessments	261,386	272,048	265,264	281,045	279,048	279,905	290,038
Franchise fees	59,289	54,461	55,566	-	68,500	56,404	72,346
Intergovernmental	-	-	-	4,292	-	52	-
Investment income	2,262	16,760	9,605	23,895	16,500	4,214	16,500
Other income	153,679	29,588	134,777	32,781	11,200	36,901	11,200
Interest expense	(174,524)	(187,841)	(310,848)	(293,721)	(587,338)	(263,514)	(270,700)
Other expenses	(537)	(47)	-	-	-	-	-
Gain on sale of capital assets	-	7,084	(92,277)	8,195	-	-	-
Total Nonoperating Revenues (Expenses)	394,529	312,623	160,505	160,377	(111,090)	201,309	224,584
Income Before Transfers and Contributions	383,835	455,446	673,489	691,169	390,177	394,219	(5,051)
Transfers							
Transfers in	614,319	671,659	734,601	755,790	622,571	641,094	862,218
Transfers out	(614,319)	(671,659)	(734,601)	(755,790)	(622,571)	(641,094)	(862,218)
Total Transfers	-	-	-	-	-	-	-
Contributions							
Grants	-	41,096	-	5,269	-	35,000	-
Change in Net Position	383,835	496,542	673,489	696,438	390,177	429,219	(5,051)
Depreciation Expense - Noncash	705,536	689,592	805,228	812,363		811,729	811,729
Principal payment on loans	(168,193)	(138,201)	(214,182)	(294,021)		(306,558)	(324,553)
Net after depreciation & principal loan pmt	\$ 921,178	\$ 1,047,933	\$ 1,264,535	\$ 1,214,780		\$ 934,390	\$ 482,125
Beginning Cash	\$ 2,559,405	\$ 2,386,909	\$ 2,688,571	\$ 3,414,988		\$ 3,813,296	\$ 4,371,740
Change in Net Position	383,835	496,542	673,489	696,438		429,219	(5,051)
Depreciation Expense - Noncash	705,536	689,592	805,228	812,363		811,729	811,729
Proceeds from capital debt	-	-	4,000,000	-		-	-
Acquisition and CIP	(1,046,356)	(900,100)	(4,562,089)	(667,758)		(375,946)	-
Principal paid on capital debt	(168,193)	(138,201)	(214,182)	(294,021)		(306,558)	(324,553)
Changes in assets and liabilities	(47,318)	153,829	23,971	(148,714)		-	-
NET CHANGE IN CASH	(172,496)	301,662	726,417	398,308		558,444	482,125
Ending Cash	\$ 2,386,909	\$ 2,688,571	\$ 3,414,988	\$ 3,813,296		\$ 4,371,740	\$ 4,853,865



Capital Improvement



**Helendale Community Services District
Capital Budget**

All CIP Projects require Board approval before commencing.

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Total Cost</u>
Water Fund						
Corporate Yard - 40x100 Metal Building / Enclosure	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
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	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 Well Testing (Test drills)	70,000	-	-	-	-	70,000
New Turbine Pumps Well 1A and 4A	-	-	85,000	-	85,000	170,000
Well Rehabilitation	-	-	110,000	-	110,000	220,000
Replacement Service Truck	25,000	-	-	-	-	25,000
Total Capital Projects	\$ 515,000	\$ 1,061,000	\$ 445,000	\$ 200,000	\$ 225,000	\$ 2,446,000
Wastewater Fund						
Rehab Digester	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
Generator (reconfigure and/or remove)	-	-	-	75,000	-	75,000
Monitoring Wells	60,000	-	-	-	-	60,000
Overall Plant Upgrade	25,000	-	-	890,000	1,000,000	1,915,000
Plant & Lift Station #1 SCADA	33,675	-	-	-	-	33,675
VFD - Lift Station 1	-	-	-	145,000	-	145,000
Pipeline to Park per WDR	88,000	-	-	-	-	88,000
Pump Rebuild	-	80,000	-	-	-	80,000
Secondary Clarifier Rehabilitation	-	60,000	-	-	-	60,000
Total Capital Projects	\$ 206,675	\$ 140,000	\$ -	\$ 1,110,000	\$ 1,175,000	\$ 2,631,675
Parks and Recreation Fund						
Irrigation System	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Electronic Gates (3)	-	45,000	-	-	-	45,000
Ballfields	120,000	100,000	-	-	-	220,000
Skatepark	-	-	5,000	200,000	-	205,000
Site Improvements (asphalt)	-	-	174,000	-	-	174,000
Total Capital Projects	\$ 262,000	\$ 145,000	\$ 179,000	\$ 200,000	\$ -	\$ 612,000
Solid Waste Fund						
No Projects Identified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Combined - All Funds						
Total Capital Projects	\$ 983,675	\$ 1,346,000	\$ 624,000	\$ 1,510,000	\$ 1,400,000	\$ 5,689,675

WATER FUND



The District currently depends on three wells to produce potable water supplies, with four wells on standby, but not in service. The District has two reservoirs with a combined storage capacity of 5 million gallons. Potable water is treated at the pump site and piped to the reservoirs for storage and usage. The Water Operations Fund provides for the operation and maintenance of the entire water supply and distribution 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, valve exercising, meter reading and repair, valve replacements, water main leak repair, sectioning and installation and replacement of water line, fire hydrant replacement, system flushing, backflow prevention inspection, coordinating with regulatory agencies, and monitoring of pumps and reservoir levels. In August 2014 the District acquired 814 acre feet of permanent water rights for \$4,070,000 from Palisades Ranch with a loan from Citizens Business Bank.

Organization: The staff consists of one Water Operations Manager, two Water Operator II, and one Water Operator I, and Part Time Mechanic.



Water Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
01-410011-00-0	Water Sales - Single Family-Meter Single Family 1" Meter: \$26.25 x 12 = \$315 Single Family 2" Meter: \$82.07 x 12 = \$984.84	2715	315.00 984.84	855,225.00 984.84	\$ 847,772.54	\$ 855,994.84	\$ 1,447,422.00	\$ 862,666.66	\$ 856,209.84
01-410012-00-0	Water Sales - Single Family-Consumption				480,090.76	400,218.02	-	401,611.41	401,000.00
01-410111-00-0	Water Sales - Multi-Family-Meter Multi-Family 1" Meter: \$26.25 x 12 = \$315.00 Multi-Family 2" Meter: \$82.07 x 12 = \$984.84	7 6	315.00 984.84	2,205.00 5,909.04	9,381.36	9,471.69	-	8,494.28	8,114.04
01-410112-00-0	Water Sales - Multi-Family-Consumption				1,439.70	1,407.20	-	2,018.11	1,500.00
01-410311-00-0	Water Sales - Water Only-Meter				8,093.28	8,006.25	-	7,945.08	7,939.80
01-410312-00-0	Water Sales - Water Only-Consumption				12,999.43	10,543.04	-	9,180.10	11,000.00
01-411021-00-0	Water Sales - Commercial-Meter Commercial 1" Meter" \$26.25 x 12 = \$315 Commercial 2" Meter" \$82.07 x 12 = \$984.84 Commercial 3" Meter" \$154.43 x 12 = \$1853.16	15 11 1	315.00 984.84 1,853.16	4,725.00 10,833.24 1,853.16	22,359.15	25,583.32	-	23,963.38	17,411.40
01-411022-00-0	Water Sales - Commercial-Consumption				12,649.21	12,824.47	-	12,133.78	13,000.00
01-411421-00-0	Water Sales - Park-Meter Park 1" Meter: \$26.25 x 12 = \$315 Park 2" Meter: \$82.07 x 12 = \$984.84	5	315.00 984.84	1,575.00 984.84	4,436.64	4,489.68	-	4,529.86	2,559.84
01-411422-00-0	Water Sales - Park-Consumption				15,281.76	13,181.68	-	14,373.20	13,500.00
01-411521-00-0	Water Sales - School-Meter				4,889.28	4,947.96	-	4,992.46	4,989.16
01-411522-00-0	Water Sales - School-Consumption				25,436.24	17,709.33	-	20,406.47	18,000.00
01-413041-00-0	Water Sales - Irrigation-Meter Irrigation 1" Meter: \$26.25 x 12 = \$315 Irrigation 2" Meter: \$82.07 x 12 = \$984.84	4 11	315.00 984.84	1,260.00 10,833.24	12,884.16	13,274.49	-	13,473.12	12,093.24
01-413042-00-0	Water Sales - Irrigation-Consumption				37,541.67	31,915.38	-	33,964.20	32,000.00
01-415000-00-0	Permits & Inspections				457.10	-	500.00	-	500.00
01-416000-00-0	Connection Fees				4,623.30	-	-	-	-
01-416500-00-0	Water Supply Fee				10,000.00	-	-	-	-
01-417000-00-0	Meter Installation				1,200.00	-	500.00	-	-
01-419000-00-0	Fees & Charges				24,406.79	26,982.80	750.00	24,920.10	27,000.00

Water Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
01-419500-00-0	Delinquent Fees & Penalties				42,331.06	41,837.32	68,000.00	43,247.93	42,000.00
01-419700-00-0	Mechanic Service Reimbursement				14,500.00	14,500.00	14,500.00	14,500.00	13,910.00
	Mechanic Service Reimbursement	0.5	27,820.00	13,910.00					
01-419815-00-0	Constructor/Hydrant Water Fees				2,194.88	-	-	-	-
01-450000-00-0	Sale or Lease of Water Rights				331,694.00	613,209.00	-	198,000.00	-
01-705000-00-0	Special Assmts - Water Standby				17,749.11	17,083.20	23,000.00	17,947.60	18,000.00
01-705500-00-0	Special Assmts - PY Water Standby				2,514.90	5,411.49	-	6,471.93	4,800.00
01-706000-00-0	Penalties On Delinquent Taxes				1,039.41	1,701.81	-	2,187.22	1,610.00
01-711900-00-0	Gain or Loss and Sale of Assets				-	6,145.50	-	-	-
01-712000-00-0	Other Income				-	71.66	2,500.00	-	-
01-712200-00-0	Enemoc Capacity Payments				3,651.91	1,487.72	-	-	5,000.00
01-740000-00-0	SCE Incentive Revenue				1,816.26	550.93	-	25,780.40	-
01-741005-00-0	Water Conservation Program Revenue-INACTIVE				-	-	4,200.00	-	-
01-741006-00-0	SCADA Grant - Enemoc				-	4,282.34	-	52.34	-
	Revenue Total:				1,953,433.90	2,142,851.12	1,561,372.00	1,752,859.63	1,512,137.32
Expense:									
01-500001-00-0	Salaries - Full Time				239,560.81	277,342.88	283,837.00	280,821.26	232,440.00
01-500002-00-0	Salaries - Overtime				9,431.29	14,766.46	10,000.00	14,391.29	14,000.00
01-500003-00-0	On-Call Pay				10,300.00	11,575.00	10,500.00	10,500.00	11,525.00
	On-Call	365	25.00	9,125.00					
	PT OIT: 8 days x 12 months = 96 days	96	25.00	2,400.00					
01-500004-00-0	Salaries - Part-Time				26,649.74	29,956.94	30,518.00	11,615.42	27,820.00
01-510000-00-0	PERS Retirement				47,869.56	39,555.69	39,895.00	38,033.96	28,302.24
01-510001-00-0	Employee Group Insurance				31,250.57	37,396.47	42,888.00	31,122.58	41,775.72
01-510002-00-0	Workers Compensation				16,077.46	22,960.50	27,843.00	25,291.46	24,997.97
01-510003-00-0	Payroll Taxes - FICA/Medicare				7,354.24	7,838.43	7,850.00	7,209.10	5,498.61

Water Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
01-510100-00-0	Actuarial Pension Expense Adjustment								
01-521000-00-0	Laboratory Analysis				(21,556.00)	(32,323.00)			
01-521500-00-0	Contractual Services				8,246.50	11,903.50	12,000.00	13,349.40	10,500.00
	Apple Valley Communication	12	35.00	420.00	4,416.01	22,708.67	7,500.00	13,808.16	11,000.00
	Dept of Forestry	4	230.00	920.00					
	Dig Alert	350	1.50	525.00					
	Hank Dyer Electric	1	2,500.00	2,500.00					
	Misc	1	5,135.00	5,135.00					
01-521501-00-0	Engineering Services	1	1,500.00	1,500.00			10,000.00		4,000.00
	SCADA								
01-521600-00-0	GIS Support	3	1,760.00	5,280.00	5,333.75	5,274.20	5,300.00	5,280.00	5,280.00
01-523000-00-0	Permits and Fees				20,074.27	34,741.80	22,500.00	19,379.70	14,500.00
	Budget Notes: For FY 2017-18, Watermaster Fee \$8000 budgeted in acct#01-561000-00-0								
	MDAQMD	1	600.00	600.00					
	Misc	1	1,300.00	1,300.00					
	SB County Fire	1	1,600.00	1,600.00					
01-524000-00-0	SWRCB	1	11,000.00	11,000.00					
01-524500-00-0	Equipment Rental				3,072.64	1,962.12	3,000.00		
	Education and Training				2,423.75	4,471.54	5,000.00	3,691.87	6,560.00
	Certifications / Renewal	5	240.00	1,200.00					
	CEU Training / Registration - Tri State & Others	5	160.00	800.00					
	Lodging (\$132/day) & Meals (\$57/day):	10	189.00	1,890.00					
	Misc	1	1,000.00	1,000.00					
01-525000-00-0	Insurance	5	334.00	1,670.00	529.76				
	Training								
01-527500-00-0	Rents and Leases - Water Shop				9,600.00	11,400.00	9,600.00	9,600.00	9,600.00
	Water Shop Lease	12	800.00	9,600.00					
01-527501-00-0	Rent - BLM Tank Sites				1,260.00	1,260.00	1,400.00	1,260.00	1,260.00
01-531000-00-0	Utilities - Electric				132,877.80	104,572.49	130,000.00	114,952.23	111,204.00
	Water Shop 3-041-2155-12	12	175.00	2,100.00					
	Well #1 3-029-4595-77	12	3,626.00	43,512.00					
	Well #2 3-029-4601-27	12	290.00	3,480.00					
	Well #3 3-029-4595-87	12	197.00	2,364.00					
	Well #4 3-029-4596-03	12	4,381.00	52,572.00					
	Well #6 3-029-4596-36	12	151.00	1,812.00					
	Well #7 3-029-4596-44	12	113.00	1,356.00					
	Well #8 3-029-4596-58	12	107.00	1,284.00					
	Well #9: 3-029-4596-71	12	227.00	2,724.00					
01-531001-00-0	Utilities - Gas				130.71	2,293.97	2,500.00	352.09	480.00

Water Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
01-532500-00-0	Water Shop Telephone Mechanic - 50%	12 12	40.00 30.00	480.00 360.00	2,840.88	6,774.71	7,000.00	5,806.26	5,167.92
01-541000-00-0	Operations and Maintenance				51,543.82	57,254.60	80,000.00	49,026.81	90,000.00
	Distributon Parts & Materials Meters and Meter Parts	1 1	65,000.00 25,000.00	65,000.00 25,000.00					
01-545000-00-0	Vehicle Maintenance				22,479.25	15,185.29	14,000.00	9,256.20	15,500.00
01-545001-00-0	Vehicle Fuel				12,709.68	11,662.99	13,000.00	11,181.37	13,000.00
01-551001-00-0	Fuel	0.5	26,000.00	13,000.00					
01-552700-00-0	SCADA Grant Expense				37,754.42	20,385.55			
01-553000-00-0	Mileage and Travel Reimbursement								
	Operating Supplies				41,824.97	55,094.98	55,000.00	71,346.76	30,750.00
	Clorine	1	4,000.00	4,000.00					
	Misc Operating Supplies	1	21,750.00	21,750.00					
	Safety	1	5,000.00	5,000.00					
01-553500-00-0	Office Supplies				607.32	1,087.58	1,500.00	1,057.89	
01-553555-00-0	Water Conservation Program				752.72	774.68	7,500.00		1,495.00
	AWAC Calendar	300	1.15	345.00					
	Water Audit	1	100.00	100.00					
	Water Conservation Devices (Shower Heads & Nozzle)	1	500.00	500.00					
	Water Conservation Printed Materials	1	250.00	250.00					
	Water Conservation Workshop	3	100.00	300.00					
01-553600-00-0	Uniforms				1,443.15	1,746.95	3,000.00	1,761.39	3,022.00
	Boot - Mechanic 50%	0.5	250.00	125.00					
	Boots	5	250.00	1,250.00					
	Cold Weather Gear	2	250.00	500.00					
	Cold Weather Gear - Mechanic 50%	0.5	250.00	125.00					
	Pants 5/person x 5 people = 25 Units	25	20.00	500.00					
	Shirts - Mechanic 50%	2	16.00	32.00					
	Shirts-3/person x 5 persons = 15 units	15	16.00	240.00					
	Sweat Shirts	10	25.00	250.00					
01-554600-00-0	Small Tools				10,872.40	17,141.48	7,000.00	2,186.98	5,500.00
	Mechanic Small Tool	0.5	2,000.00	1,000.00					
	Misc	1	4,500.00	4,500.00					
01-556500-00-0	Dues & Subscriptions					2,400.00	3,300.00	350.00	1,160.00
	AWWA	1	180.00	180.00					

Water Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
	CA Rural Water								
01-560001-00-0	Leased Water	1	980.00	980.00	2,850.00	2,780.00	-	5,310.00	8,000.00
01-561000-00-0	Watermaster Fees					2,414.87	3,500.00	-	-
01-590100-00-0	Bad Debt Expense								
01-595001-00-0	Interest Expense				201,884.39	205,168.33	388,734.00	201,131.10	192,752.22
	2008 Loan Refinanced Interest (23.4%)	0.234	74,033.00	17,323.72					
	2011 Loan Interest (50%)	0.5	42,479.00	21,239.50					
	2014 Water Loan Interest	1	154,189.00	154,189.00					
01-600000-00-0	Depreciation				241,241.62	243,159.00	29,174.00	243,400.20	243,400.20
01-720000-00-0	Other Expense					40.00			
01-999100-00-0	Admin Allocation				330,571.08	362,894.57		320,546.67	431,109.13
	Admin Exp Allocation	0.5	862,218.26	431,109.13					
01-999900-00-0	Interfund Transfer Out								

Expense Total:

\$ 1,514,278.56 \$ 1,615,633.24 \$ 1,274,839.00 \$ 1,523,020.15 \$ 1,601,600.01

Summary:

Revenue Total

\$ 1,953,433.90 \$ 2,142,851.12 \$ 1,561,372.00 \$ 1,752,859.63 \$ 1,512,137.32

Expense Total

(1,514,278.56) (1,615,633.24) (1,274,839.00) (1,523,020.15) (1,601,600.01)

Change in Net Asset:

439,155.34 527,217.88 286,533.00 229,839.48 (89,462.69)

Depreciation Expense - Noncash

241,241.62 243,159.00 243,400.20 243,400.20 243,400.20

Admin. Allocation of Depreciation

22,988.42 19,546.79 10,686.60 10,686.60 10,686.60

Loan Principal Payments

(108,399.90) (181,180.64) (187,833.00) (200,899.00) (200,899.00)

Net after Depr & Loan Principal Pmt:

\$ 594,985.48 \$ 608,743.03 \$ 286,533.00 \$ 296,093.28 \$ (36,274.89)

WASTEWATER FUND



Wastewater Operations provides for the continued maintenance and operation of the District's sanitary sewer system and wastewater treatment plant including effluent treatment. This fund has the primary responsibility of providing scheduled routine maintenance of the sanitary sewer system, operation and maintenance of the three lift stations, 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. A replacement, more efficient bar screen was installed that results in more debris removal prior to plant processing. The result is less maintenance of critical processing systems. The District has seen a savings from less electricity use for in-plant pumping and other processes. Wastewater Fund functions include general maintenance, cleaning and videoing of the District's sewer system as needed. The plant treats an average 15 million gallons of sewage per month with a daily flow of 420,000 gallons depending on the time of year. Agricultural operations on wastewater treatment plant grounds, which use effluent from the treatment plant for alfalfa and other livestock feed, are included in this fund. Debt service was increased to show the addition of park land used for disposal of secondary treated water for irrigation of non-public access land at Helendale Community Park.

Organization: The staff consists of one Wastewater Operations Manager and two Grade II operators and a Part Time Operator/OIT.



Wastewater Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
02-410010-00-0	Sewer Charges - Single Family Sewer rate = \$36.64*12 months=439.68 / EDU	2705	439.68	1,189,334.40	\$ 1,189,143.16	\$ 1,189,181.11	\$ 1,277,000.00	\$ 1,188,928.28	\$ 1,189,334.40
02-410110-00-0	Sewer Charges - Multi-Family Sewer rate = \$36.64*12 months=439.68 / EDU	51	439.68	22,423.68	22,423.68	22,393.14	-	22,420.74	22,423.68
02-411020-00-0	Sewer Charges - Commercial Church = \$36.64*12 months=439.68 / EDU Commercial = \$36.64*12 months=439.68 / EDU Mobile Home = \$36.64*12 months=439.68 / EDU Motel = \$36.64*12 months=439.68 / EDU	5 68 3 31	439.68 439.68 439.68 439.68	2,198.40 29,898.24 1,319.04 13,630.08	46,166.40	46,569.44	-	47,045.76	47,045.76
02-411420-00-0	Sewer Charges - Park Sewer rate = \$36.64*12 months=439.68 / EDU	5	439.68	2,198.40	2,198.40	2,198.40	-	2,198.40	2,198.40
02-411520-00-0	Sewer Charges - School Sewer rate = \$36.64*12 months=439.68 / EDU	37	439.68	16,268.16	16,268.16	16,268.16	-	16,268.16	16,268.16
02-413040-00-0	Sewer Charges - Irrigation Sewer rate = \$36.64*12 months=439.68 / EDU	4	439.68	1,758.72	1,758.72	1,758.72	-	1,758.72	1,758.72
02-416000-00-0	Connection Fees			3,579.95					
02-419500-00-0	Delinquent Fees & Penalties			17,462.51	17,724.49	20,000.00		17,386.27	18,000.00
02-705000-00-0	Special Assmts - Sewer Standby			15,453.81	14,610.00	21,000.00		12,754.10	15,000.00
02-705500-00-0	Special Assmts - PY Sewer Standby			2,605.80	5,411.49			6,290.13	4,800.00
02-706000-00-0	Penalties on Delinquent Taxes			1,096.25	1,627.68			1,964.49	1,550.00
02-711900-00-0	Gain or Loss on Sale of Assets				2,048.50				
02-712000-00-0	Other Income				874.50			653.96	
Revenue Total:					1,318,156.84	1,320,665.63	1,318,000.00	1,317,669.01	1,318,379.12
02-500001-00-0	Salaries - Full Time				185,138.22	194,318.08	203,896.00	202,522.42	215,872.80
02-500002-00-0	Salaries - Overtime				6,762.78	5,874.93	8,000.00	4,280.46	5,500.00
02-500003-00-0	On-Call Pay On-Call	365	25.00	9,125.00	8,400.00	8,500.00	10,000.00	9,585.00	9,125.00

Wastewater Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
02-500004-00-0	Salaries - Part-Time				700.00	700.00			
02-510000-00-0	PERS Retirement				29,953.09	24,483.23	38,894.00	25,404.05	27,012.64
02-510001-00-0	Employee Group Insurance				24,162.98	23,523.81	26,826.00	23,590.72	29,033.28
02-510002-00-0	Workers Compensation				12,820.51	18,835.57	23,202.00	21,108.80	25,488.67
02-510003-00-0	Payroll Taxes - FICA/Medicare				5,077.47	4,620.42	6,100.00	4,822.52	3,130.16
02-510100-00-0	Actuarial Pension Expense Adjustment				(13,907.00)	(21,535.00)			
02-521000-00-0	Laboratory Analysis	12	35.00	420.00					
02-521500-00-0	Contractual Services	15	230.00	3,450.00					
	Apple Valley Communication - Alarms	350	1.50	525.00					
	Dept of Forestry								
	Dig Alert	1	5,000.00	5,000.00					
	Hank Dyer Electric	1	7,000.00	7,000.00					
	Misc	1	8,000.00	8,000.00					
	Tunnel Vision Pipeline Cleaning								
	United Site Services	12	165.00	1,980.00					
02-521501-00-0	Engineering Services				1,086.00	1,644.00	15,000.00		10,000.00
02-521505-00-0	Contract Service - Sod Farm					979.37		249.60	
02-521600-00-0	GIS Support				5,300.00	5,496.20	5,300.00		1,760.00
	GIS Support	1	1,760.00	1,760.00					
	Permits and Fees								
	MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat								
	Gas	1	2,300.00	2,300.00					
	SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC								
	CHG	1	1,100.00	1,100.00					
	SWRCB - Threat / Complexity 2B	1	20,510.00	20,510.00					
	SWRCB - Threat / Complexity 3C	1	3,419.00	3,419.00					
02-524500-00-0	Education and Training				5,374.56	2,573.87	5,000.00	2,699.87	5,501.00
	Certifications / Renewal	3	240.00	720.00					
	CEU Training / Registration - Tri State & Others	3	160.00	480.00					
	Lodging (\$132/day) & Meals (\$57/day)	9	189.00	1,701.00					
	Misc	1	800.00	800.00					
	Training	3	600.00	1,800.00					
02-531000-00-0	Utilities - Electric				62,555.69	59,632.17	65,000.00	58,602.59	64,164.00
	Schooner Lift Station: 3-029-4595-25	12	56.00	672.00					
	SLP Lift Station: 3-029-4595-45	12	69.00	828.00					
	Smithson Lift Station: 3-029-4595-64	12	880.00	10,560.00					
	Sod Farm: 3-29-9011-74	12	822.00	9,864.00					
	WWTP Blower Room: 3-029-4594-81	12	3,520.00	42,240.00					

Wastewater Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
02-531001-00-0	Utilities - Gas								
	Southwest Gas - WWTP	12	65.00	780.00	346.14	680.65	1,000.00	619.97	780.00
02-531005-00-0	Utilities - Sod Farm								
02-531006-00-0	Sludge/Compost Disposal				12,545.69	11,102.23	15,500.00	9,429.90	-
	Sludge Disposal	80	35.00	2,800.00	10,162.75	7,071.28	10,000.00	11,779.68	9,800.00
02-532500-00-0	Telephone								
	Sludge Hauling	7	1,000.00	7,000.00	2,525.26	2,584.80	5,000.00	3,049.54	3,972.00
	Frontier Landlines Alarm for Process								
	Mechanic - 50%	12	50.00	600.00					
	Smithson Lift Station	12	30.00	360.00					
	Verizon Wireless - Aviles / Kuhlmar / Vance	12	55.00	660.00					
	Verizon Wireless - Tablet	12	170.00	2,040.00					
02-541000-00-0	Operations and Maintenance								
02-545000-00-0	Vehicle Maintenance								
	General Vehicle Repair Parts & Services	1	6,500.00	6,500.00	52,896.28	49,368.29	90,000.00	43,717.96	45,000.00
	Mechanic Labor Reimbursement from Water	0.4	27,820.00	11,128.00	15,357.38	13,096.89	12,000.00	13,859.53	17,628.00
02-545001-00-0	Vehicle Fuel								
	Fuel	0.45	26,000.00	11,700.00	11,671.40	11,383.85	12,000.00	11,155.50	11,700.00
02-552700-00-0	Mileage and Travel Reimbursement								
02-553000-00-0	Operating Supplies								
02-553500-00-0	Office Supplies								
02-553555-00-0	Public Outreach								
	Earth Day Outreach Materials	1	300.00	300.00	13,980.83	32,025.88	35,000.00	15,721.49	16,000.00
	Fog Flyer	500	0.30	150.00	622.73	797.42	1,500.00	165.33	547.50
	Hand Outs	50	0.15	7.50		281.72			
02-553600-00-0	Uniforms								
	Posters	3	30.00	90.00					
	Boot - Mechanic 50%	0.5	250.00	125.00	761.39	2,438.66	2,750.00	1,946.58	3,255.00
	Boots	4	250.00	1,000.00					
	Cold Weather Gear	4	250.00	1,000.00					
	Cold Weather Gear - Mechanic 50%	0.5	250.00	125.00					
	Pants 5 / person x 4 people = 20 Units	20	20.00	400.00					
	Shirts - 7 per person x 4 persons = 28 units	28	16.00	448.00					
	Shirts - Mechanic 50%	2	16.00	32.00					
	Sweat Shirt	4	25.00	100.00					
02-554600-00-0	Small Tools								
	Sweat Shirt - Mechanic	1	25.00	25.00					
	Mechanic Small Tool	0.5	2,000.00	1,000.00	2,309.17	4,479.33	3,000.00	2,810.28	4,000.00
	Misc	1	3,000.00	3,000.00					

Wastewater Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
02-556500-00-0	Dues & Subscriptions								
	APWA	1	238.00	238.00	379.75	2,794.00	850.00	409.50	1,106.00
	AWWA	1	180.00	180.00					
	CWEA	4	172.00	688.00					
02-590100-00-0	Bad Debt Expense					2,640.83			
02-595001-00-0	Interest Expense								
	Budget Note: WWTP Expanded Irrigation % - Total								
	2008 Loan \$2,832,000								
	Silver Lake Farm Land = \$617,757 for 80 acre								
	WWTP Expanded Irrigation Area = 35 acre								
	\$617,757 / \$2,832,000 / 80 acre x 35 acre = 0.0954 = 10%								
	2008 Loan Refinanced Interest (24.2%)	0.242	74,033.00	17,915.99	24,936.24	17,569.30	105,882.00	37,255.51	25,319.29
	WWTP Expanded Irrigation-Park interest (10%)	0.1	74,033.00	7,403.30					
02-600000-00-0	Depreciation								
02-999100-00-0	Admin Allocation								
	Admin Exp Allocation	0.49	862,218.26	422,486.95	331,138.00	336,468.00	22,022.00	352,580.64	352,580.64
					404,031.31	362,894.57	-	314,135.74	422,486.95

Expense Total: \$ 1,254,931.15 \$ 1,239,677.01 \$ 787,222.00 \$ 1,248,205.19 \$ 1,383,446.93

Summary:

Revenue Total	\$ 1,318,156.84	\$ 1,320,665.63	\$ 1,318,000.00	\$ 1,317,669.01	\$ 1,318,379.12
Expense Total	(1,254,931.15)	(1,239,677.01)	(787,222.00)	(1,248,205.19)	(1,383,446.93)
Change in Net Asset:	63,225.69	80,988.62	530,778.00	69,463.82	(65,067.81)
Depreciation Expense - Noncash	331,138.00	336,468.00		352,580.64	352,580.64
Admin Allocation of Depreciation	28,096.96	19,546.79		10,472.87	10,472.87
Loan Principal Payments	(30,837.16)	(30,476.48)		(31,677.00)	(32,924.00)
Net after Depr & Loan Principal Pmt:	\$ 391,623.49	\$ 406,526.93	\$ 530,778.00	\$ 400,840.33	\$ 265,061.70

PARK FUND



The District provides Parks and Recreation programs for all District constituents. Recreation programs include Youth Basketball, Flag Football, archery, yoga and step exercise classes, crafts, and other classes. This fund is supported by rental income, franchise fees, property taxes, radio tower fees, program fees paid by class participants, and event admission charges. The future is bright for Parks and Recreation. In 2008, the District purchased a 75-acre racehorse training ranch in close proximity to Silver Lakes for a community park. Rental income is from the ranch residential property and a lease of the racetrack and equestrian facilities to a racehorse training business. Staff performs facility maintenance and assists with park programs. Street lighting was included as a function of parks and recreation in 2010-11. Street lighting receives funding directly from property taxes to operate the 118 street lights throughout the Silver Lakes community. Maintenance of street lights is included in the cost paid to Southern California Edison who repairs light standards and replaces light bulbs. In 2011, the District purchased a community center/administrative building on Vista Road which included a thrift store. The District assumed operations of the Thrift Store at that time and uses the net proceeds for park programs and capital projects. Part-time employees operate the Thrift Store with 3 to 4 people working on any given day. The Park Fund receives lease income for the administrative center, the water shop and the recycling center.

Organization: The staff consists of .75 FTE Maintenance Worker I



Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenue:									
05-419500-00-0	Delinquent Fees & Penalties				\$ 238.50	\$ 48.50	\$ 1,000.00	\$ 269.90	\$ -
05-430000-00-0	Recreation Program Fees			288.00	5,588.00	7,687.70	7,500.00	6,060.00	1,083.00
	Archery Class: = 10% of \$30/person x 12 = \$36	8	36.00						
	Belly Dancing: 10% of \$20/person x 12	3	24.00	72.00					
	Boot Camp:	1	1.00	1.00					
	Paint Class: 10% of \$30/person x 12=\$36	20	36.00	720.00					
	Yoga: 10% x \$20 x 12 = \$24	1	1.00	1.00					
	Zumba: 10% of \$20 x 12=\$24	1	1.00	1.00					
05-430001-00-0	Fee for Flag Football League								
	Foot Ball: 10 kids x 10 teams	100	30.00	3,000.00				270.00	3,000.00
05-430002-00-0	Fee for Basketball League Program								
	Basket Ball: 10 kids x 10 teams	100	60.00	6,000.00				5,980.00	6,000.00
05-460000-50-2	Water Shop Lease Income				9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
05-461000-A0-2	Storage at Park - \$500/m from Thrift Store				6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
05-461000-B0-2	Unit #B \$600/m - Admin Office				7,200.00	7,200.00	7,200.00		
05-461000-C1-2	Unit#C \$500/m - Church				4,800.00	4,600.00		5,377.78	6,000.00
05-461000-D0-2	Unit #D \$1000/m - Gymnastics				12,000.00	12,000.00	12,000.00	12,222.22	12,000.00
05-461000-R0-2	Room Rental - Unit #C				928.50	629.50	6,500.00	1,279.50	1,000.00
05-462000-21-2	15302 Smithson Rental				126,761.16	125,933.01	129,200.00	131,103.82	98,280.00
	15302 Smithson #A	12	890.00	10,680.00					
	15302 Smithson #B	12	1,000.00	12,000.00					
	15302 Smithson #C	12	500.00	6,000.00					
	15302 Smithson #D	12	1,600.00	19,200.00					
	15302 Smithson #E	12	1,000.00	12,000.00					
	15302 Smithson #F - Ranch Property	12	3,200.00	38,400.00					
05-463000-22-2	15425 Wild Road Rental								
	15425 Wild Road #A	12	599.00	7,188.00					28,608.00
	15425 Wild Road #B	12	595.00	7,140.00					
	15425 Wild Road #C	12	595.00	7,140.00					
	15425 Wild Road #D	12	595.00	7,140.00					
05-464000-30-2	Site Rent - Radio Tower				25,000.00	50,000.00	50,000.00	18,000.00	
05-700000-00-0	Property Taxes - Current				45,000.00	40,000.00	40,000.00	20,000.00	17,292.00
	Street Lighting Portion	1	17,292.00	17,292.00					

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
05-712000-00-0	Event Sponsorship Community Celebration Misc	1 1 1	3,000.00 2,000.00 1,000.00	3,000.00 2,000.00 1,000.00	2,097.50	3,739.00	-	600.00	6,000.00
05-712005-00-0	MTD Ticket Sales - INACTIVE			15.00					
05-712100-00-0	Recycling Rev - EE Morale			2,599.34	675.76	1,200.00			
05-713100-00-0	Franchise Fees			30,000.00		30,000.00			
05-713200-00-0	Park Development Impact Fees							53.25	
05-714300-30-2	Electricity Reimbursement - Unit D Rent			1,457.56	1,386.86	1,800.00		936.21	
05-714350-00-0	Insurance Claim Reimbursement			-	1,295.00				
05-714375-00-0	Miscellaneous Reimbursements			1,420.00	172.80			16.00	
05-730000-00-0	Event Donations			8,875.00	7,505.34	7,000.00		77.00	
05-730001-00-1	Donation - Thrift Store			-				38.54	
05-730002-00-0	Misc Donations Memorial Trees School	1 1	1,000.00 5,000.00	120,000.00	18,500.00	-	-	4,396.00	6,000.00
05-730003-00-0	MTD Chuckwagon Dinner Tickets - INACTIVE			200.00					
05-730005-00-0	Sponsorship Revenue			-	300.00			700.00	
05-731001-00-0	Memorial Tree Donation			1,350.00	1,089.80			290.00	
05-740000-00-0	Grant Revenue			-	5,268.59			34,999.92	
05-750000-00-1	Retail Sales - Thrift Store			287,940.58	269,408.06	265,000.00		281,705.02	275,000.00
05-999700-00-0	Board Discretionary Revenue			-	30,000.00				239,665.93
Revenue Total:					699,071.14	603,039.92	574,000.00	539,975.16	715,528.93

Expense:

05-500001-00-0	Salaries - Full Time (0.75 FTE)			15,807.38	25,750.66	23,525.00		21,166.01	22,932.00
05-500002-00-0	Salaries - Overtime			10,491.81	7,708.58	5,000.00		2,007.90	4,000.00

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
05-500004-00-0	Salaries - Part-Time				-	1,813.23	3,189.00	-	4,740.00
05-500004-10-1	Salaries - Part Time - Thrift Store				90,902.39	94,177.66	96,750.00	94,156.70	98,779.00
05-500006-00-0	Part-Time Wages - Open Gym				(346.35)	137.97	-	3,649.35	-
05-510000-00-0	PERS Retirement				3,451.45	2,195.09	2,226.00	1,582.46	1,503.19
05-510001-00-0	Employee Group Insurance				5,617.58	3,975.55	4,415.00	3,837.91	6,732.72
05-510002-00-0	Workers Compensation				5,905.41	8,893.16	8,223.00	8,681.68	4,299.68
05-510002-10-1	Workers Compensation - Thrift Store				-	-	-	-	15,348.28
05-510003-00-0	Payroll Taxes - FICA/Medicare				322.88	(76.95)	400.00	-	695.12
05-510003-10-1	Payroll Taxes - FICA/Medicare - Thrift Store				2,717.11	2,844.76	-	2,836.16	7,556.59
05-510004-00-0	Unemployment Expense				84.98	2,065.00	500.00	86.97	-
05-510100-00-0	Actuarial Pension Expense Adjustment				(1,391.00)	(2,226.00)	-	-	-
05-521500-00-0	Contractual Services				20,690.97	37,291.07	20,000.00	24,802.40	18,920.00
	Climate Control	1	2,000.00	2,000.00					
	Dept of Forestry - Fire Crews	1	10,000.00	10,000.00					
	Engineering Service	1	5,000.00	5,000.00					
	United Site Services	12	160.00	1,920.00					
05-521500-10-1	Contractual Services - Thrift Store							71.00	4,300.00
	Climate Control	1	3,000.00	3,000.00					
	Maintenance Services	1	1,000.00	1,000.00					
	Misc	1	300.00	300.00					
05-521600-10-1	Software Support - Thrift Store					762.80			
05-523000-00-0	Permits and Inspection Fees				1,690.00	2,457.85		1,482.00	4,800.00
	Community Ctr Water System Health Fee	1	700.00	700.00					
	Genie Inspection Fee	1	1,000.00	1,000.00					
	Landuse Service Fee	1	1,000.00	1,000.00					
	SWRCB - Park Storm Permit	1	2,100.00	2,100.00					
05-523500-00-0	San Bernardino County Fees				4,756.04	4,810.40	7,500.00	4,167.00	-
05-524500-00-0	Education and Training				218.75	525.94	250.00	1,722.68	3,400.00
	Herbicide/ Pesticide Training	1	200.00	200.00					
	Misc	1	500.00	500.00					
	Park Training Travel	1	2,000.00	2,000.00					
	Playground Safety Inspector Training - Cheryl	1	700.00	700.00					

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
05-524500-10-1	Education and Training - Thrift Store								
05-525000-00-0	Insurance					446.46		77.36	500.00
05-526600-00-0	Public Relations				179.20	728.00	1,000.00	491.98	200.00
05-526601-00-0	Advertising - INACTIVE					75.00	500.00		
05-526601-10-1	Advertising - Thrift Store				2,285.11	2,364.00	2,750.00	480.00	2,000.00
	Misc	1	600.00	600.00					
	Radio Ad	2	400.00	800.00					
	Sivert Publishing	4	150.00	600.00					
05-529900-00-0	Bank Charges								
05-531000-00-0	Utilities - Electric								
	Mobile Home Well	12	47.00	564.00					
	Park Wellhead	12	338.00	4,056.00	11,310.30	13,788.04	12,500.00	20,462.94	4,620.00
05-531000-20-2	Utilities - Electric - Community Ctr								
	Community Center Unit #B&C: 3-037-9554-90 (50%)	6	1,340.00	8,040.00				2,574.90	8,040.00
05-531000-22-2	Utilities - Electric - Wild Rd								
	4-Plex: 3-039-6119-73	12	254.00	3,048.00					3,048.00
05-531001-20-2	Utilities - Gas - Community Center								
	Community Center	12	437.00	5,244.00				1,561.80	5,244.00
05-531001-22-2	Utilities - Gas - Wild Rd								
	Gas 4-Plex	12	150.00	1,800.00				450.42	1,800.00
05-531003-00-0	Utilities - Street Lighting Electric								
	Street Lighting: Customer# 2-29-286-3263	12	1,441.00	17,292.00	16,036.70	17,107.94	18,000.00	16,182.59	17,292.00
05-531003-10-1	Utilities - Electric - Thrift Store								
	Thrift Store (#A): 3-037-9555-20	12	983.00	11,796.00	8,974.08	10,599.69	11,000.00	12,609.88	11,796.00
05-531008-00-2	Utilities - Comm Ctr Unit D								
	Community Center #D Reimbursement	12	(125.00)	(1,500.00)	1,294.83	1,386.86	1,800.00	1,437.35	
	Community Center #D: 3-037-9555-25	12	125.00	1,500.00					
05-532500-00-0	Telephone								
	Verizon Wireless - Saiz	12	54.00	648.00	7,135.06	6,306.36	7,500.00	7,223.52	648.00
05-541000-00-0	Operations and Maintenance								
	Operations and Maintenance				30,717.11	25,785.05	20,000.00	2,866.60	2,000.00
05-541000-10-1	Operations & Maintenance - Thrift Store								
	Operations & Maintenance - Thrift Store				2,623.74	8,203.03	4,000.00	2,497.32	1,000.00

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
05-541000-20-2	Operation & Maintenance - Community Center				7,824.79	3,745.92	8,500.00	4,916.44	10,000.00
05-542001-00-0	Landscape Maintenance				938.00	210.84		95.58	
05-545000-00-0	Vehicle Maintenance				3,457.02	3,162.76	3,000.00	2,657.74	7,225.60
	General Vehicle Maintenance	1	5,000.00	5,000.00					
	Mechanic Labor Reimbursement	0.08	27,820.00	2,225.60					
05-545001-00-0	Vehicle Fuel					20.00		68.10	520.00
	Fuel	0.02	26,000.00	520.00					
05-550000-00-0	Supplies -Basketball							5,475.81	4,290.00
	Background Check \$60/coach	4	60.00	240.00					
	Basket Ball \$6/kid	100	6.00	600.00					
	Clock person \$5/game	10	5.00	50.00					
	Medals \$3 each	100	3.00	300.00					
	Picture \$9 / kid	100	9.00	900.00					
	Plaque \$40 each	3	40.00	120.00					
	Referee \$10/game	10	10.00	100.00					
	Ribbons \$3 for 50% of kids	50	3.00	150.00					
	Trophy \$15 each	2	15.00	30.00					
	Uniform \$18/kid	100	18.00	1,800.00					
05-550001-00-0	Supplies-Flag Football								2,995.00
	Background Check \$60/coach	1	60.00	60.00					
	Balls: 3 balls per team \$10 each	30	10.00	300.00					
	Clock person \$5/game	9	5.00	45.00					
	Medals \$3 each	100	3.00	300.00					
	Picture \$9 each	100	9.00	900.00					
	Plaque \$40 each	3	40.00	120.00					
	Referee \$10/game	9	10.00	90.00					
	Ribbons \$3 to 50% of kids	50	3.00	150.00					
	Trophy \$15 each	2	15.00	30.00					
	T-Shirt Average \$10/ kid	100	10.00	1,000.00					
05-551001-00-0	Grant Expense				2,288.00				
05-553000-00-0	Operating Supplies				8,851.89	24,779.33	12,000.00	6,367.24	15,000.00
05-553000-10-1	Operating Supplies - Thrift Store				6,426.86	9,673.37	5,000.00	8,738.44	10,000.00
05-553300-00-0	Event Expense							98.92	3,000.00
	Community Celebration	1	3,000.00	3,000.00					
05-553400-00-0	Program Expenses				2,847.00	4,659.71	8,500.00	12,833.64	5,000.00
	Memorial Trees	1	350.00	350.00					
	Misc Classes & Workshops	1	3,450.00	3,450.00					
	National Night Out	1	1,000.00	1,000.00					

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
	Open Gym	1	200.00	200.00					
05-553401-00-0	Mojave River Trail Days Expense - INACTIVE				23,131.43	25,382.46			
05-553600-00-0	Uniforms				946.80	794.37	900.00	462.37	780.00
	Boot	1	200.00	200.00					
	Cold Weather Gear	1	250.00	250.00					
	Pants	7	20.00	140.00					
	Shirts	7	20.00	140.00					
	Sweat Shirts	2	25.00	50.00					
05-553700-00-0	Printing Costs				4.21	156.91		322.89	200.00
05-554600-00-0	Small Tools				183.07	4,705.28	500.00	1,185.34	500.00
05-556500-00-0	Dues & Subscriptions					475.00	750.00		475.00
	CPRS Membership	1	475.00	475.00					
05-556800-10-1	EE Incentive Program-Thrift Store Incentive Program	12	325.00	3,900.00	4,353.76	2,878.68	4,500.00	3,473.62	3,900.00
05-590100-00-0	Bad Debt Expense					6,146.50			
05-595001-00-2	Interest Expense				84,028.41	70,983.96	92,722.00	25,127.29	21,239.50
	2011 Loan Interest	0.5	42,479.00	21,239.50					
05-595001-21-2	Interest Expense - Rental Property								
	2008 Loan Refinanced Interest (52.4%)	0.524	74,033.00	38,793.29					31,389.99
	WWTP Expanded Irrigation-Park interest (10%)	0.1	(74,033.00)	(7,403.30)					
05-600000-00-0	Depreciation - Park				180,893.00	192,573.02		193,339.56	33,422.56
05-600000-20-2	Depreciation - Community Ctr								117,783.00
05-600000-21-2	Depreciation - Smithson								33,144.00
05-600000-22-2	Depreciation - Wild Rd								8,990.00
	Expense Total:				\$567,649.77	\$630,245.31	\$387,400.00	\$504,329.87	\$566,049.23

Summary:

Revenue Total	\$699,071.14	\$603,039.92	\$574,000.00	\$539,975.16	\$715,528.93
Expense Total	(567,649.77)	(630,245.31)	(387,400.00)	(504,329.87)	(566,049.23)
Change in Net Asset:	131,421.37	(27,205.39)	186,600.00	35,645.29	149,479.70

Parks and Recreation Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
	Depreciation Expense - Noncash			180,893.00	180,893.00	192,573.02		193,339.56	193,339.56
	Loan Principal Payments			(77,467.27)	(77,467.27)	(79,842.02)		(87,047.00)	(90,730.00)
	Net after Depr & Loan Principal Pmt:			\$234,847.10	\$ 85,525.61	\$186,600.00	\$141,937.85	\$252,089.26	

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. With the assumption of responsibility, the District collects a voter-approved assessment of \$85.14 per parcel for solid waste disposal. The property tax assessment is used to pay the tipping fee and gate fee at the San Bernardino County refuse dump for the contract trash hauler and for the individual dumping of residents given a pass for access by the District. Any amount remaining is restricted for the purpose of providing solid waste recycling and other related programs. At present, 2,709 parcels are assessed for solid waste fees, which includes the increase of 64 parcels subject to ESFR from annexation approved in 2013-14. This fiscal year the District will be providing community cleanup days and other recycling events at the Community Center. Staff is responsible for delivery and pickup of refuse and recycling barrels and other solid waste functions. The Thrift Store is also under the Solid Waste Fund. The Thrift Store is a recycling center for donations of clothing, furniture, appliances, electronics, etc. In 2011-12 the District assumed billing for solid waste residential services and receives a fee from the refuse hauler to supplement District administrative costs (See Administrative Fund).

Organization: The staff consists of one Thrift Store Supervisor, one Warehouse Worker I, and .25 FTE Warehouse Worker I.



We can pick it up



Solid Waste Fund

Acc#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
Revenue:									
06-410000-00-0	Charges for Services - Solid Waste								
	10% Franchise Fee \$2.02 x 12 month = \$24.24	2341	(24.24)	(56,745.84)		\$ 530,557.97	\$ -	\$ 511,171.18	\$ 464,792.52
	Condo \$27.50 x 12 month = \$330.00 (w/ESFR)	39	330.00	12,870.00					
	Duplex \$40.48 x 12 month = \$485.76	1	485.76	485.76					
	Extra Barrel \$7.41 x 12 month = \$88.92	110	88.92	9,781.20					
	Extra Recycling Barrel \$1.46 x 12 month = \$17.52	10	17.52	175.20					
	Single Family \$20.24 x 12 month = \$242.88	2300	242.88	558,624.00					
	SW Admin Fee \$2.15 x 12 month = \$25.80	2341	(25.80)	(60,397.80)					
06-419000-00-0	Other Fees & Services				6,103.64	5,218.43	-	-	-
06-419500-00-0	Delinquent Fees & Penalties				7,191.43	7,600.30	7,000.00	6,740.17	7,300.00
06-705000-00-0	Special Assmts - Refuse Land Use Fee ESFR \$87.14 per year (\$87.14/12=\$7.26/month)	2700	87.14	235,278.00	218,080.80	227,002.23	230,048.00	224,672.93	235,278.00
06-705500-00-0	Special Assmts - Pr Yr Refuse Land Use Fee				5,714.72	6,388.88	3,500.00	5,437.55	6,500.00
06-706000-00-0	Penalties on Delinquent Taxes				1,009.00	1,808.29	1,500.00	2,178.06	2,500.00
06-999700-00-0	Board Discretionary Revenue				-	-	-	-	11,047.90
Revenue Total:					238,099.59	778,576.10	242,048.00	750,199.89	727,418.42
Expense:									
06-500001-00-0	Salaries - Full Time (2.25 FTE)				48,501.94	48,617.43	57,892.00	49,795.64	72,976.80
06-500002-00-0	Salaries - Overtime				-	-	500.00	-	-
06-510000-00-0	PERS Retirement				10,026.26	6,502.40	6,756.00	6,167.22	7,416.92
06-510001-00-0	Employee Group Insurance				4,125.08	4,370.52	5,462.00	6,513.48	22,977.24
06-510002-00-0	Workers Compensation				1,710.92	2,744.45	3,047.00	2,745.79	3,375.72
06-510003-00-0	Payroll Taxes - FICA/Medicare				1,270.50	1,153.36	1,400.00	1,175.93	1,058.16
06-510100-00-0	Actuarial Pension Expense Adjustment				(4,173.00)	(6,679.00)	-	-	-
06-521500-00-0	Contractual Services				2,800.00	170.19	2,000.00	2,562.50	2,500.00
06-521510-00-0	Contract Service - Burrtec Fees Extra Barrel \$6.67 x 12 month = \$80.04	110	80.04	8,804.40	-	421,611.68	-	450,000.00	458,714.52

Solid Waste Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
	Extra Recycling Barrel \$1.31 x 12 month = \$15.72	10	15.72	157.20					
	Recycling Service \$1.02 x 12 month = \$12.24	2341	12.24	28,653.84					
	Trash Service \$14.99 x 12 month = 179.88	2341	179.88	421,099.08					
06-521600-00-0	GIS Support	1	1,760.00	1,760.00					1,760.00
	GIS Support								
06-523500-00-0	SB County Disposal Fees	12	9,800.00	117,600.00	95,485.11	114,631.47	112,000.00	114,213.32	122,400.00
	Residential Disposal fee	12	400.00	4,800.00					
	SB County Dump Pass Fee								
06-523550-00-0	Green Waste Disposal								
06-524500-00-0	Education and Training							6,567.36	12,750.00
06-527500-00-0	Rents - Thrift Store				18.75	853.61	2,000.00	25.66	500.00
06-531000-00-0	Utilities - Electric				6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	Utilities - Electric				30.46	-	-	-	-
06-532500-00-0	Telephone								
	Verizon Wireless - Tablet	12	26.00	312.00	303.62	869.99	600.00	299.74	312.00
06-541000-00-0	Operations and Maintenance								
06-545000-00-0	Vehicle Maintenance	0.02	27,820.00	556.40	825.48	500.00	-	-	-
	Mechanic Labor Reimbursement	1	1,443.60	1,443.60	1,773.08	1,678.75	2,000.00	1,450.00	2,000.00
	Parts & Services								
06-545001-00-0	Vehicle Fuel	0.02	26,000.00	520.00					520.00
	Fuel								
06-553000-00-0	Operating Supplies				1,355.86	571.85	250.00	82.59	100.00
06-553400-00-0	Program Supplies - INACTIVE				299.65	2.15	600.00	-	-
06-553555-00-0	Public Outreach								1,900.00
	Clean Up Day - Bags & Gloves	1	80.00	80.00					
	Clean Up Day - Banner	1	125.00	125.00					
	Clean Up Day - Foods	1	100.00	100.00					
	Earth day - Busing	1	375.00	375.00					
	Earth Day - Foods	300	1.00	300.00					
	Earth day - Supplies	1	325.00	325.00					
	E-Waste Outreach Materials	1	160.00	160.00					
	E-Waste Posters	2	30.00	60.00					
	Recycling Door Tags	1	75.00	75.00					
	Workshop - Composting	1	300.00	300.00					
06-553600-00-0	Uniforms				188.95	463.60	600.00	316.48	400.00

Solid Waste Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
06-554600-00-0	Small Tools				-	594.54	250.00	567.33	100.00
06-556500-00-0	Dues & Subscriptions				-	-	500.00	-	-
06-590000-00-0	Administrative Charges				27,000.00	27,000.00	27,000.00	-	-
06-590100-00-0	Bad Debt Expense				-	413.47	-	-	-
06-600000-00-0	Depreciation				870.00	1,069.00	154.00	1,034.88	1,034.88
06-999100-00-0	Admin Allocation				-	-	-	6,410.93	8,622.18
	Admin Exp Allocation	0.01	862,218.26	8,622.18	-	-	-	-	-
06-999900-00-0	Interfund Transfer Out				-	30,000.00	-	-	-

Expense Total:

\$198,412.66 \$633,139.46 \$229,011.00 \$655,928.85 \$727,418.42

Summary:

Revenue Total	\$238,099.59	\$778,576.10	\$242,048.00	\$750,199.89	\$727,418.42
Expense Total	(198,412.66)	(633,139.46)	(229,011.00)	(655,928.85)	(727,418.42)
Change in Net Asset:	39,686.93	145,436.64	13,037.00	94,271.04	-
Depreciation Expense - Noncash	870.00	1,069.00		1,034.88	1,034.88
Admin Allocation of Depreciation	-	-		213.73	213.73
Net after Depreciation :	\$ 40,556.93	\$ 146,505.64	\$ 13,037.00	\$ 95,519.65	\$ 1,248.61

ADMIN FUND



District Administration includes the costs for the 5-member elected Board of Directors, the General Manager and support staff. Areas of responsibility include monthly Water, Sewer and Trash billing, customer account services, accounts payable, accounts receivable, general accounting, bi-weekly payroll, annual budgeting, legal services, central recordkeeping, purchasing, public relations, community promotion, plan review, oversight of all other operating divisions, grant and loan applications and compliance reports, general liability and property insurance for District facilities and staff, vehicle insurance, Directors' fees, general fringe benefits, supplies and training. Administration provides support for twice monthly and special Board meetings, prepares District policies, procedures and resolutions for Board approval, prepares various reports for governmental and oversight agencies and community information. Ensures administrative compliance with all state, federal and regulatory agencies. In June 2012, the District assumed the billing function for residential solid waste collection services for all Helendale residents and receives a fee from the solid waste handler for providing this service to offset additional office staff costs. Administrative costs are allocated or charged to the Water, Wastewater and Solid Waste Disposal Funds for providing administrative support.

Organization: The staff consists of one General Manager, one Senior Account Specialist, one Program Coordinator, one Customer Service Supervisor, two Customer Service Representative II, and one Part Time Customer Service Representative I.



Administration Fund

Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
	Board Discretionary Revenue allocated to Park	1	(239,665.93)	(239,665.93)					
	Board Discretionary Revenue allocated to SW	1	(11,047.90)	(11,047.90)					
	Revenue Total:				132,354.17	157,977.77	255,236.00	279,289.23	93,297.81
Expense:									
10-500001-00-0	Salaries - Full Time				359,344.58	345,522.02	345,141.00	339,487.27	368,582.40
10-500002-00-0	Salaries - Overtime					23.51	1,000.00	762.59	1,600.00
10-500004-00-0	Salaries - Part-Time				17,116.16	12,493.72	11,900.00	11,155.20	12,495.00
10-510000-00-0	PERS Retirement				69,306.52	57,523.41	58,522.00	54,981.70	50,176.91
10-510001-00-0	Employee Group Insurance				35,556.66	38,940.01	39,804.00	32,250.27	44,159.76
10-510002-00-0	Workers Compensation				5,814.97	2,580.26	3,500.00	3,117.89	3,692.64
10-510003-00-0	Payroll Taxes - FICA/Medicare				9,822.56	7,146.62	6,550.00	7,820.98	6,300.31
10-510004-00-0	Unemployment Expense				43.68				
10-510100-00-0	Actuarial Pension Expense Adjustment				(28,508.00)	(48,575.00)			
10-521500-00-0	Contractual Services				33,121.12	61,055.67	50,250.00	46,769.75	47,244.00
	BIZHUB								
	Customer Billing - Infosend	12	100.00	1,200.00					
	Customer Billing - Infosend Postage	12	900.00	10,800.00					
	District Answering Service	12	1,100.00	13,200.00					
	Misc	12	100.00	1,200.00					
	Office Cleaning	1	10,000.00	10,000.00					
	Payroll Processing Fee	26	165.00	4,290.00					
	PERS Medical Admin Fee	26	175.00	4,550.00					
	Printer Maintenance	12	47.00	564.00					
	Shred Services	12	60.00	720.00					
10-521600-00-0	Software Support				31,005.27	35,172.71	35,000.00	39,597.35	35,200.00
	HCSD Website Support - I Candy Website & Graphic	12	100.00	1,200.00					
	Official Payments Corp - OR & CF Prnt Processing Fee	12	60.00	720.00					
	Top Notch Monthly Support	12	800.00	9,600.00					
	Tyler Annual Maintenance Bill	1	22,000.00	22,000.00					
	Tyler Online Utility Billing	12	115.00	1,380.00					
	Tyler Web Hosting	12	25.00	300.00					
10-522000-00-0	Legal Services				54,303.75	78,410.00	60,000.00	52,181.25	65,000.00

Administration Fund

Acc#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
10-522001-00-0	Auditing & Accounting Services Audit	1	15,000.00	15,000.00	37,600.00	43,059.50	43,000.00	102,177.50	75,880.00
	RAMS - Accounting Support	1	56,260.00	56,260.00					
	RAMS - Consultation with Senior Partner	1	4,620.00	4,620.00					
10-522500-00-0	Directors' Fees				18,219.69	28,600.00	26,000.00	34,695.00	45,000.00
	Clark: 6 meeting per month x 12 months	72	125.00	9,000.00					
	Haas: 6 meeting per month x 12 months	72	125.00	9,000.00					
	Schneider: 6 meeting per month x 12 months	72	125.00	9,000.00					
	Smith: 6 meeting per month x 12 months	72	125.00	9,000.00					
	Spiller: 6 meeting per month x 12 months	72	125.00	9,000.00					
10-522505-00-0	Directors' Training & Seminars				1,390.40			1,471.00	5,000.00
10-522510-00-0	Board Meeting Supplies				351.39	666.73	1,200.00	2,720.53	4,500.00
	Board Software	1	3,500.00	3,500.00					
	Meeting Supplies	1	1,000.00	1,000.00					
10-523000-00-0	Permits and Fees					67.50			3,400.85
	LAFCO fee	1	3,400.85	3,400.85					
10-523500-00-0	San Bernardino County Fees				3,565.36	7,969.87	4,000.00	1,303.52	6,000.00
10-523900-00-0	Election Expense					6,071.63			
10-524300-00-0	Employment Expense				1,159.90	1,602.12	1,500.00	1,402.50	1,500.00
10-524500-00-0	Education and Training				50.00	1,434.60	2,000.00		
10-525000-00-0	Insurance				35,677.37	31,406.16	31,298.00	31,297.06	56,000.00
10-525001-00-0	Insurance - Vehicle				15,108.49	16,271.95	14,985.00	16,159.28	18,000.00
10-526600-00-0	Public Relations				1,034.00	954.38	5,000.00	95.97	
10-526601-00-0	Public Notices				2,491.36	2,152.96	2,500.00	1,900.44	2,500.00
10-526650-00-0	Community Promotion				4,832.85	3,087.99	6,000.00	2,970.56	6,000.00
10-527500-00-0	Rents - Admin Office				9,300.00	7,500.00	9,300.00	9,300.00	
10-529900-00-0	Bank Charges				18,831.87	21,080.46	19,000.00	22,246.18	21,800.00
	CBB Bank Analysis Charge	12	500.00	6,000.00					
	ETS - CC Draft	90	12.00	1,080.00					
	ETS - Global CC	12	365.00	4,380.00					
	ETS - Point of Sale CC	300	12.00	3,600.00					
	ETS - Web Pay	12	555.00	6,660.00					
	Misc	1	80.00	80.00					

Administration Fund

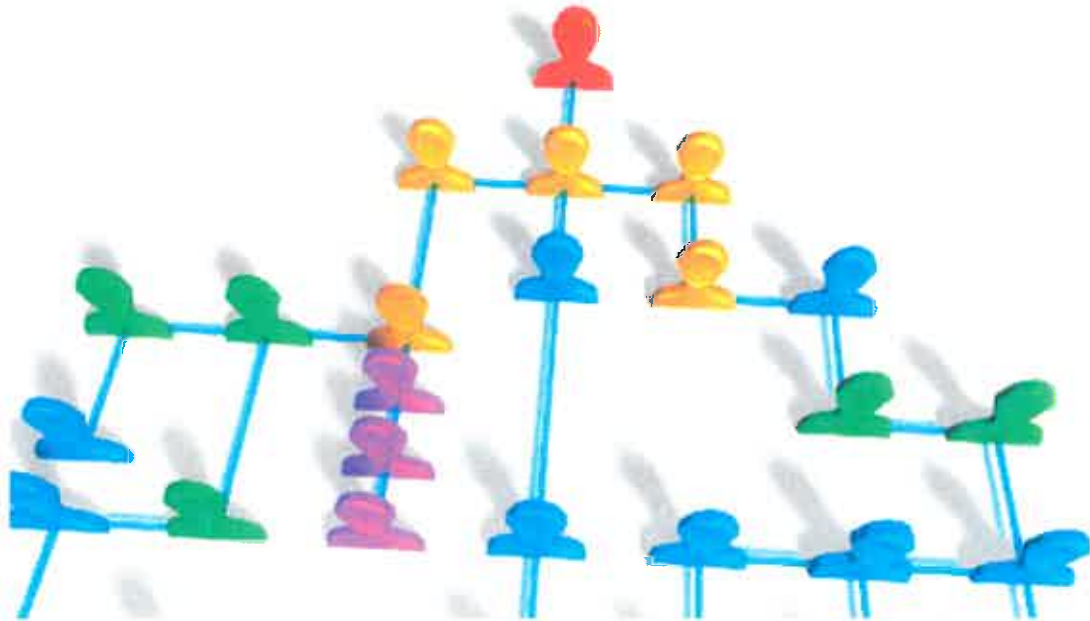
Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
10-531000-00-0	Utilities - Electric Community Center Unit #B&C: 3-037-9554-90 (50%)	6	1,340.00	8,040.00	5,301.27	3,059.72	6,000.00	894.30	8,040.00
10-531001-00-0	Utilities - Gas, Trash, Other							25.62	
10-532500-00-0	Telephone Frontier Landlines (2 lines) UJA-VOIP Verizon Wireless - Cox/Vermette/Deputy	12 12 12	80.00 700.00 320.00	960.00 8,400.00 3,840.00	6,788.77	11,306.30	12,000.00	11,789.34	13,200.00
10-541500-00-0	Operation and Maintenance - Admin				263.75	2,180.00	4,000.00	2,028.09	
10-545000-00-0	Vehicle Maintenance Mechanic Labor Reimbursement Parts & Services	0.01 1	27,820.00 3,721.80	278.20 3,721.80	7,608.24	3,839.72	2,500.00	3,613.85	4,000.00
10-545001-00-0	Vehicle Fuel Fuel	0.01	26,000.00	260.00				15.35	260.00
10-552700-00-0	Mileage and Travel Reimbursement				4,432.50	4,487.72	3,500.00	4,867.51	1,000.00
10-553000-00-0	Operating Supplies - Office				5,261.34	9,981.28	8,000.00	5,883.26	5,000.00
10-553200-00-0	Postage & Delivery				21,691.02	16,820.98	17,500.00	14,655.32	700.00
10-553600-00-0	Uniforms				349.36	35.46	500.00	311.65	300.00
10-553700-00-0	Printing Costs				4,596.22	7,554.38	6,000.00	11,074.84	500.00
10-554000-00-0	Education, Meetings & Training				5,540.92	1,642.56	6,000.00	11,942.38	5,000.00
10-554500-00-0	Equipment Maintenance & Supplies				264.99	5,136.36	6,000.00	126.99	
10-554600-00-0	Small Tools				980.78	567.32	400.00	567.33	
10-556500-00-0	Dues & Subscriptions APWA AWWA Bank of America CC CA Special District Daily Press Newspaper Jobs Available National Notary Silver Lake HOA Victor Valley Chamber	1 1 1 1 1 1 1 1 1	230.00 420.00 75.00 6,026.00 270.00 45.00 69.00 2,136.00 330.00	230.00 420.00 75.00 6,026.00 270.00 45.00 69.00 2,136.00 330.00	9,641.03	9,264.32	11,000.00	9,831.40	9,601.00
10-556800-00-0	Employee Benefit & Morale				6,611.04	6,578.44	6,500.00	5,518.35	6,510.00

Administration Fund

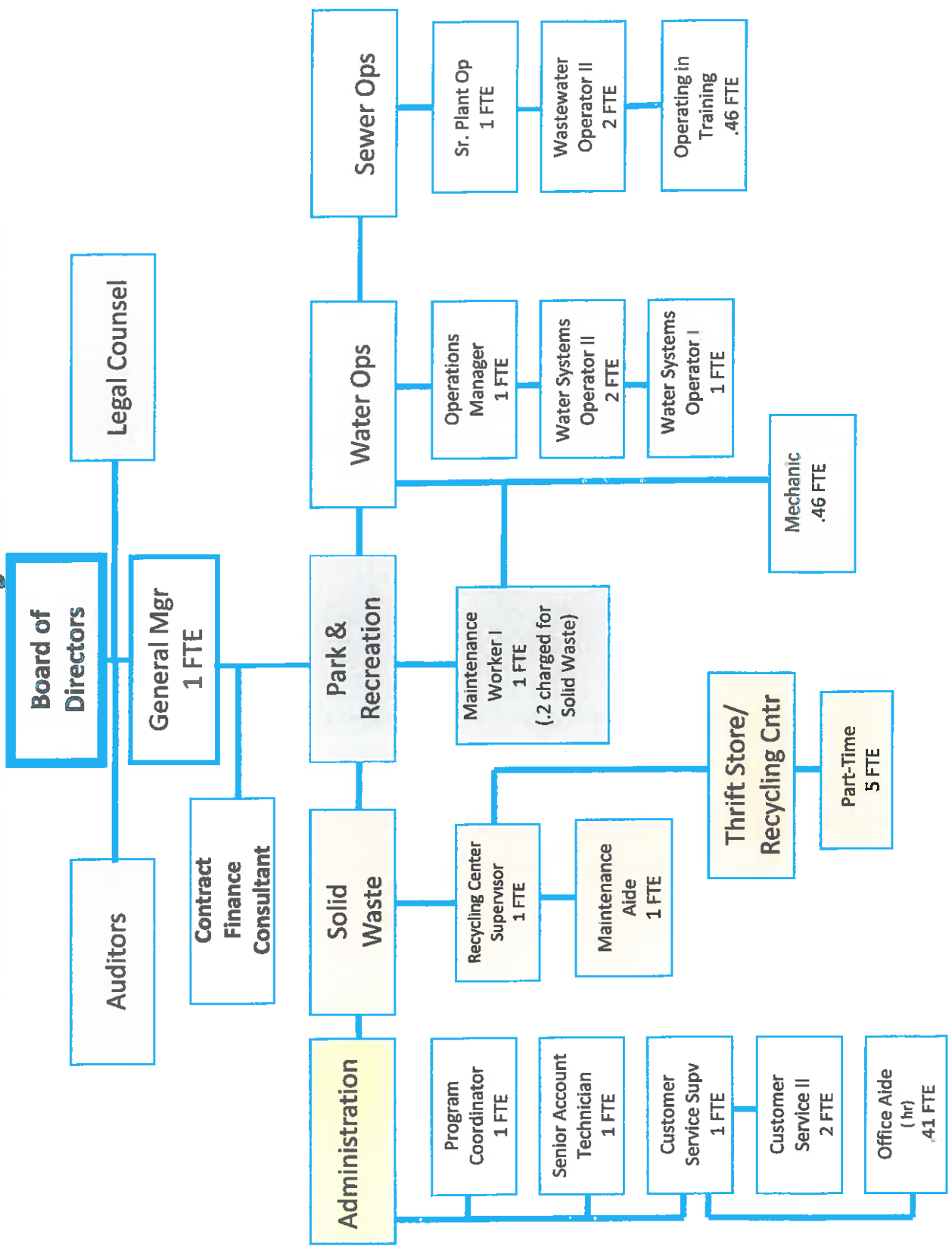
Acct#	Description / Budget Detail	Units	Price	Amount	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Projection	FY 2017-18 Budget
10-600000-00-0	Depreciation				51,085.38	39,093.57	10,457.00	21,373.20	21,373.20
10-999100-00-0	Admin Allocation				(734,602.39)	(725,789.14)	(622,571.00)	(641,093.34)	(862,218.26)
	Admin Exp Allocation - Sewer	0.49	(862,218.26)	(422,486.95)					
	Admin Exp Allocation - Solid Waste	0.01	(862,218.26)	(8,622.18)					
	Admin Exp Allocation - Water	0.5	(862,218.26)	(431,109.13)					
	Expense Total:				\$ 132,354.17	\$ 157,977.77	\$ 255,236.00	\$ 279,289.23	\$ 93,297.81
	Revenue Total				132,354.17	157,977.77	255,236.00	279,289.23	93,297.81
	Expense Total				(132,354.17)	(157,977.77)	(255,236.00)	(279,289.23)	(93,297.81)
	Change in Net Asset:				-	-	-	-	-
	Depreciation Expense - Noncash				51,085.38	39,093.57		21,373.20	21,373.20
	Admin Allocation of Depreciation				(51,085.38)	(39,093.57)		(21,373.20)	(21,373.20)
	Net after Depr & Loan Principal Pmt:				-	-	-	-	-



Organizational Chart



Helendale Community Services District



Board of Directors

Auditors

Legal Counsel

General Mgr
1 FTE

Contract
Finance
Consultant

Park &
Recreation

Maintenance
Worker I
1 FTE
(.2 charged for
Solid Waste)

Solid
Waste

Recycling Center
Supervisor
1 FTE

Maintenance
Aide
1 FTE

Thrift Store/
Recycling Cntr

Part-Time
5 FTE

Administration

Program
Coordinator
1 FTE

Senior Account
Technician
1 FTE

Customer
Service Supv
1 FTE

Customer
Service II
2 FTE

Office Aide
(hr)
.41 FTE

Water Ops

Operations
Manager
1 FTE

Water Systems
Operator II
2 FTE

Water Systems
Operator I
1 FTE

Mechanic
.46 FTE

Sewer Ops

Sr. Plant Op
1 FTE

Wastewater
Operator II
2 FTE

Operating in
Training
.46 FTE

**HELENDALE COMMUNITY SERVICES DISTRICT
TABLE OF ORGANIZATION FY 2017-2018**

Effective Date July 1, 2017 through June 30, 2018

HCS D			
2017/18 Ranges			
Range	Pay⁽¹⁾		
25	\$ 10.50	\$ 15.98	
34	\$ 10.50	\$ 16.78	
40	\$ 14.67	\$ 19.28	
45	\$ 15.41	\$ 19.67	
55	\$ 16.99	\$ 23.45	
70	\$ 19.66	\$ 25.84	
75	\$ 20.00	\$ 27.60	
85	\$ 21.50	\$ 28.81	
95	\$ 24.10	\$ 33.27	
97	\$ 27.82	\$ 44.45	
110	\$ 33.20	\$ 48.12	
125	By Contract*		

Funded Positions		
Range	FTE	Titles
25	2.73	Thrift Store Worker (P/T)
34	0.96	Thrift Store Lead Worker (P/T)
34	0.41	Office Assistant (P/T)
40	0.1	Recreation Leader (P/T)
40	2	Customer Service Rep II
40	0.48	Operator In Training (OIT)
40	2	Maintenance Worker I
45	1	Recycling Coordinator/T.S. Spv
70	1	Sr. Account Technician
75	1	Customer Service Supervisor
75	1	Treatment Plant Operator I
75	1	Water System Operator I
75	1	Program Coordinator
85	2	Water System Operator II
85	2	Treatment Plant Operator II
95	1	Water System Operator III
97	0.46	Mechanic
110	1	Water Operations Manager
110	1	Wastewater Operations Manager
Contract	1	General Manager

Footnotes:

⁽¹⁾ Ranges shown in Hourly Rates

FTE's = Fulltime Equivalent (2080 hrs = FT)

*Changes by contract

23.14



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion Only Regarding a Proposed Increase in the District's Water Rates as
Outlined in the Rate Analysis by Bartle Wells Associates

Staff Recommendation

None.

Staff Report

For over 15 months the District Staff has made various presentations to the Board related to Water Department revenue, expenditures, capital and equipment needs. In March of 2016, the Board commissioned a financial analysis of the Water department to determine if an increase in rates was necessary.

The Board evaluated more than fifteen various scenarios and requested that the analysis be circulate as the basis for a proposed rate increase. Attached for your review and discussion is the rate analysis that has provided the basis for the rate increase notification that has been circulated for public comment. T date the District has received three letters objecting to the proposed rate increase. Additional comments may be received during this agenda item.

Staff will make a detailed presentation and seek input from the Board and the public.

Fiscal Impact

The projected impact is evaluated in the attached study.

Helendale Community Services District



Water Rate Study

April 24, 2017



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Table ES-1

	FIXED CHARGES (\$ / MONTH)					
	Current			Proposed		
	FY2017	1.Jul 17/18	1.Jan 17/18	FY2018/19	FY2019/20	FY2020/21
1" Meter	\$26.25	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
% Change 1" Meter		19%	16%	10%	10%	5%
2" Meter	\$82.07	82.07	\$82.07	\$82.07	\$92.10	\$96.71
% Change 2" Meter		0%	0%	0%	12%	5%
3" Meter	\$154.43	\$246.88	\$286.38	\$314.99	\$346.49	\$363.81
% Change 3" Meter		60%	16%	10%	10%	5%
4" Meter & SLRV	\$257.90	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
% Change 4" Meter & SLRV		21%	16%	10%	10%	5%
6" Meter	\$393.80	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79
% Change 6" Meter		19%	16%	10%	10%	5%

VOLUMETRIC CHARGES (\$ / HCF)							
	Usage (hcf)	Current					
		FY2017	Proposed				
			FY2017/18				
Tier 1	0 - 7	\$0.85					
Tier 2	7 - 40	\$0.94					
Tier 3	40+	\$1.05					
Uniform Rate				\$1.50			
			Jul 1 - 17/18	Jan 1- 17/18	FY2018/19	FY2019/20	FY2020/21
Typical Residential Bill [1]		\$38.78	\$44.75	\$49.75	\$53.37	\$57.36	\$59.55
			15%	11%	7%	7%	4%

[1] Typical Residential Bill = 1" Meter charge + 14 HCF

Figure 1: Water Consumption
 Helendale Community Services District
 Water Rate Study

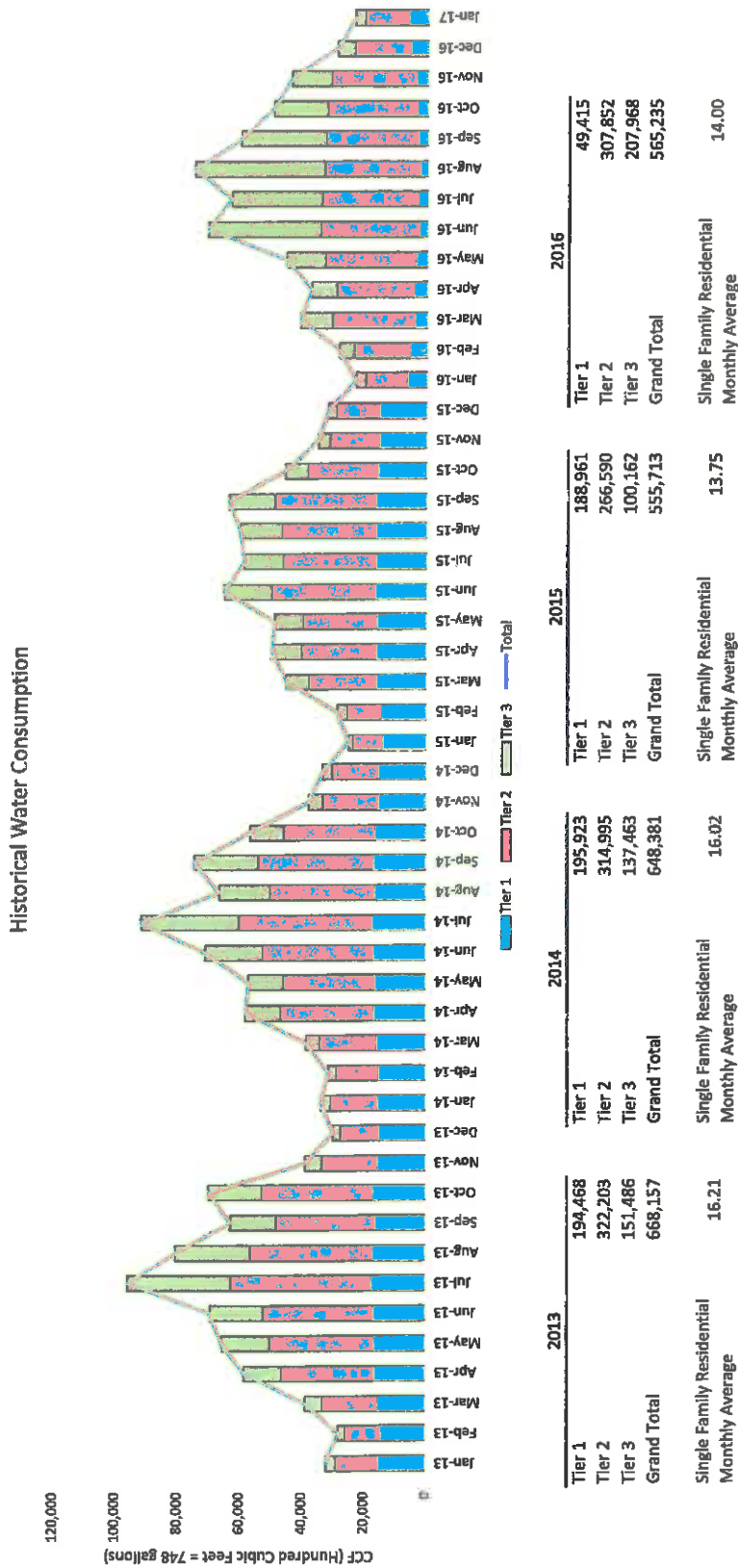


Table 1: Current Rates
Helendale Community Services District
Water Rate Study

Fixed Meter Rates		Volumetric Rates		
<u>Meter Size</u>	<u>\$ / Month</u>	<u>Meter Size</u>	<u>Usage (ccf)</u>	<u>\$ / ccf</u>
1" and Below	\$26.25	Tier 1	0 - 7	\$0.85
2" Meter	\$82.07	Tier 2	7 - 40	\$0.94
3" Meter	\$154.43	Tier 3	40+	\$1.05
4" Meter	\$257.90			
SL RV	\$257.90			
6" Meter	\$393.80			

Rates as of July 1, 2016

Table 2: Estimated Revenue FY2017 and FY2018

Helendale Community Services District
Water Rate Study

		FY2017 Estimated Fixed Revenue			FY 2018 Proposed Rates		
Meter Size	No. of meters	Monthly Rate	Annual Revenue	Jul 1 2017 Monthly rate	Jan 1 2018 Monthly Rate	Annual Revenue	
1" and Below	2,782	\$26.25	\$876,330	\$31.25	\$36.25	\$1,126,710	
2" Meter	35	\$82.07	\$34,469	\$82.07	\$82.07	\$34,469	
3" Meter	3	\$154.43	\$5,559	\$246.88	\$286.38	\$9,599	
4" Meter	1	\$257.90	\$3,095	\$312.50	\$362.50	\$4,050	
6" Meter	1	\$257.90	\$3,095	\$468.75	\$543.75	\$6,075	
		Estimated Fixed Service Charges	\$922,548		Estimated Fixed Service Charges	\$1,180,903	
		FY2017 Estimated Volumetric Revenue			FY 2018 Estimated Volumetric Revenues		
Tier	Consumption (hcf)	Rate (\$/hcf)	Annual Revenue	Consumption	Rate (\$/hcf)	Annual Revenue	
Tier 1	188,961	\$0.85	\$160,617	527,927	\$1.50	\$791,891	
Tier 2	266,590	\$0.94	\$250,595		Estimated Volumetric Revenue	\$791,891	
Tier 3	100,162	\$1.05	\$105,170				
		Estimated Volumetric Revenue	\$516,382				
		Total FY2017 Fixed Charge Service Revenue	\$922,548		Estimated Fixed Service Charges	\$1,180,903	
		Total FY2017 Volumetric Revenue	\$516,382		Estimated Volumetric Revenue	\$791,891	
		Total FY2017 Estimated Service Charge Revenue	\$1,438,930		Total FY2018 Service Charge Revenue	\$1,972,794	

Table 3: Operating Fund Expenses
Helendale Community Services District
Water Rate Study

	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21	Allocation	
	Budget	Projected				Fixed	Volumetric
SALARIES & FRINGE BENEFITS							
Salaries, Full Time	283,837	307,632	316,861	326,367	336,158	70%	30%
Salaries, Overtime	10,000	14,000	14,420	14,853	15,298	70%	30%
On-Call Pay	10,500	11,525	11,871	12,227	12,594	70%	30%
Wages - Part-Time	30,518	27,820	28,655	29,514	30,400	70%	30%
Retirement	39,895	40,549	41,765	43,018	44,309	70%	30%
Employee Group Insurance	42,888	42,750	44,033	45,353	46,714	70%	30%
Workers Compensation	27,843	19,188	19,764	20,357	20,967	70%	30%
Payroll Taxes	<u>7,850</u>	<u>6,589</u>	<u>6,787</u>	<u>6,990</u>	<u>7,200</u>	70%	30%
Subtotal Salaries and Fringe Benefits	453,331	470,053	484,155	498,679	513,640		
ADMINISTRATION	<u>337,300</u>	<u>307,784</u>	<u>310,862</u>	<u>313,970</u>	<u>317,110</u>	70%	30%
MAINTENANCE AND OPERATIONS							
Laboratory Analysis	12,000	10,500	10,815	11,139	11,474	75%	25%
Contractual Services	7,500	11,000	11,330	11,670	12,020	75%	25%
Engineering Services	10,000	4,000	4,120	4,244	4,371	75%	25%
Software Support	5,300	5,280	5,438	5,602	5,770	75%	25%
Permits & Inspection	22,500	14,500	14,935	15,383	15,845	75%	25%
Equipment Rental	3,000	0	0	0	0	75%	25%
Education and Training	5,000	6,560	6,757	6,960	7,168	75%	25%
Rent & Leases	9,600	9,600	9,600	9,600	9,600	75%	25%
Rent - BLM Tank Site	1,400	1,260	1,298	1,337	1,377	75%	25%
Utilities - Pumping Electrical	130,000	111,204	114,540	117,976	121,516	10%	90%
Utilities - Other	2,500	480	494	509	525	75%	25%
Utilities - Telephone	7,000	4,808	4,952	5,101	5,254	75%	25%
Repairs and Maintenance	80,000	90,000	92,700	95,481	98,345	70%	30%
Vehicle Maintenance	14,000	15,500	15,965	16,444	16,937	75%	25%
Vehicle Fuel	13,000	13,000	13,390	13,792	14,205	75%	25%
Watermaster Fee	3,500	8,000	8,240	8,487	8,742	75%	25%
Operating Supplies	55,000	30,750	31,673	32,623	33,601	75%	25%
Office Supplies	1,500	0	1,000	0	1,000	75%	25%
Water Conservation Program	7,500	1,495	1,540	1,586	1,634	0%	100%
Uniforms	3,000	3,022	3,113	3,206	3,302	75%	25%
Small Tools	7,000	5,500	5,665	5,835	6,010	75%	25%
Dues and Subscriptions	3,300	1,160	1,195	1,231	1,268	75%	25%
Leased Water	0	0	0	0	0	0%	100%
Groundwater Replenishment	<u>3,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%	100%
Subtotal Maintenance and Operations	407,100	347,619	358,760	368,204	379,962		
Grand Total Operating Expenses	1,197,731	1,125,456	1,153,776	1,180,854	1,210,712		
Total Fixed Expenses	762,017	727,296	745,340	762,360	781,369	64%	
Total Volumetric Expenses	435,714	398,160	408,436	418,494	429,343	36%	
	1,197,731	1,125,456	1,153,776	1,180,854	1,210,712	100%	

Table 4: Capital Improvement Project List
 Helendale Community Services District
 Water Rate Study

<u>Capital Projects</u>	<u>Budget</u>	<u>Proposed / Planned</u>					<u>Totals</u>
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	
Corporate Yard - 40x100 Metal Building/Enclosure						200,000	200,000
Generator		90,000					90,000
New Well (Location TBD)			851,000				851,000
Well 1A Improvements Building				40,000			40,000
Abandon Wells 5 & 6						30,000	30,000
New Well Pipeline (to Well 6)[1]			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				85,000		85,000	170,000
New Well Testing		70,000					70,000
Well Rehab				110,000		110,000	220,000
New Truck		25,000					25,000
Smart Meters							0
Misc. Projects							0
Total	0	515,000	1,061,000	445,000	0	425,000	2,446,000
<u>Funding Sources</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>Totals</u>
Capital Fund	-	-	210,000	335,000	-	285,000	830,000
Loan	-	515,000	851,000	110,000	-	140,000	1,516,000
Total	0	515,000	1,061,000	445,000	0	425,000	2,446,000

Source: Capital Budget sent from Kimberly Cox 3-21-16

[1] Well Pipeline or Well Manifold Pipeline

Table 5: Current Debt Service Schedule
 Helendale Community Services District
 Water Rate Study

	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
	Interest Rate	Budget	Projected		
Debt Service					
2008 (2014) Installment Agreement [1]	3.90%	49,160	49,160	49,160	49,160
2012 Installment Agreement [2]	5.25%	40,679	40,679	40,679	40,679
2014 Installment Agreement [3]	4.25%	298,895	298,895	298,895	298,895
2017 Proposed Well Rehab [4]	4.00%	0	0	4,021	8,042
2017 Proposed Wastewater Loan [5]	2.00%	0	0	57,078	57,078
2017 Proposed Loan for New Well [6]	4.00%	0	0	31,109	62,218
		388,734	388,734	445,812	516,072

[1] Water Rights acquisition, improvements to water system, development of well #10, well improvements, purchase of additional water rights

[2] Acquisition and construction of a water well and other projects, purchase of administrative facility

[3] Acquisition of water rights

[4] Financing for \$110,000 well rehab project (4% 20 year debt)

[5] \$515,000 Loan from Wastewater (2% 10 year debt)

[6] Financing for \$851,000 New Well (4% 20 year debt)

Table 6: Other Revenue Projection
Helendale Community Services District
Water Rate Study

	Budget	Projected			
	FY2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Meter Installation	500	0	0	0	0
Connection Fees	0	0	0	0	0
Permits & Inspections	500	500	500	500	500
Sale/Lease of Water Rights	0	0	0	0	0
Other Services	750	27,000	27,000	27,000	27,000
Mechanic Service Charges	14,500	13,910	13,910	13,910	13,910
Other Revenue	2,500	0	0	0	0
Water Conservation Income	4,200	4,200	4,200	4,200	4,200
Enernoc Capacity Payment	0	5,000	5,000	5,000	5,000
Property Tax Assessments[1]	23,000	22,800	22,800	22,800	22,800
Delinquent Penalties & Fees	<u>68,000</u>	<u>43,610</u>	<u>43,610</u>	<u>43,610</u>	<u>43,610</u>
	113,950	117,020	117,020	117,020	117,020

[1] Standby Fees

Table 7: Operating Cash Flow
Helendale Community Services District
Water Rate Study

	Budget		Projected					
	FY2016/17	FY2017/18	FY2017/18	FY2018/19	FY2019/20	FY2020/21		
		FY2017/18 Increase						
Fixed Charges		1-Jul	1-Jan					
SFR Typical Bill [2]	\$38.78	\$44.75	\$49.75	\$53.37	\$57.36	\$59.55		
% increase		15%	11%	7%	7%	4%		
1" Meter Fixed Charge	\$26.25	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05		
% increase		19%	16%	10%	10%	5%		
Volumetric								
Uniform Rate (2018 onwards)				\$1.50				
T1 (0-7 HCF) \$/HCF	0.85							
T2 (7-40 HCF) \$/HCF	0.94							
T3 (40+ HCF) \$/HCF	1.05							
Beginning Balance [3]	\$0			\$0	\$568,816	\$998,233	\$1,436,237	
Operating Revenue								
Fixed		922,548	543,563	630,533	1,174,095	1,387,172	1,525,889	1,602,183
Volumetric		516,382			791,891	791,891	791,891	791,891
Other Operating Revenue		113,950			117,020	117,020	117,020	117,020
Total Operating Revenue	1,552,880			2,083,006	2,296,083	2,434,800	2,511,094	
Non-Operating Revenue								
Proposed Loan Proceeds	0			515,000	851,000	110,000	0	
Other Non Operating Revenues	0			0	0	0	0	
Total Non-Operating Revenue	0			515,000	851,000	110,000	0	
Total Revenue	1,552,880			2,598,006	3,147,083	2,544,800	2,511,094	
Operating Expenditures								
Salaries and Fringe Benefits	453,331			470,053	484,155	498,679	513,640	
Administrative Charges	337,300			307,784	310,862	313,970	317,110	
Maintenance and Operations	407,100			347,619	358,760	368,204	379,962	
Total Operating Expenses	1,197,731			1,125,456	1,153,776	1,180,854	1,210,712	
Capital Projects								
Pay-As-You-Go	0			0	210,000	335,000	0	
Loan Funded Projects	0			515,000	851,000	110,000	0	
Equipment Reserve Fund	0			0	0	0	0	
Total Capital Projects	0			515,000	1,061,000	445,000	0	
Debt Service								
Current	388,734			388,734	445,812	388,734	388,734	
Proposed Loan	0			0	57,078	92,208	127,338	
Total Debt Service	388,734			388,734	502,890	480,942	516,072	
Total Expenditure	1,586,465			2,029,190	2,717,666	2,106,796	1,726,784	
Net	(33,585)			568,816	429,417	438,004	784,310	
Ending Balance	\$0			\$568,816	\$998,233	\$1,436,237	\$2,220,547	
Minimum Reserve Target [4]	987,600			951,462	1,079,778	1,071,369	1,121,428	
Minimum Reserve Met	No			No	No	Yes	Yes	
Debt Service Coverage [5]	0.91			2.46	2.27	2.61	2.52	

[1] SFR fixed charge rate increases, Volumetric increases differ due to change in tier structure

[2] 1" meter and 14 ccf of monthly water use

[3] Balance as of June 30, 2016

[4] 50% of operating expenses plus one year of debt service

[5] Net operating revenue divided by Annual Debt Service. 1.25x minimum

Table 8: Meter Equivalents
Helendale Community Services District
Water Rate Study

Meter Size	Number of Meters	Ratio [1]	Equivalent
1" and Below	2,782	1.0	2,782
2" Meter	35	2.1	74
3" Meter	3	7.9	24
4" Meter	1	10.0	10
SL RV	1	10.0	10
6" Meter	0	15.0	0
Total 1" meter and below equivalents			2,899

[1] Source: AWWA Manual M22, 2nd Edition, 2004, page 67

Table 9a: Fixed Rate Projection
 Helendale Community Services District
 Water Rate Study

		1-Jul	1-Jan	Annual Growth Rate		
	FY2016/17	FY2017/18	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Percentage Rate Increase				10%	10%	5%
Annual Fixed Charge Revenue (\$)	922,548	543,563	630,533	1,387,172	1,525,889	1,602,183
Meter Equivalents		2,899	2,899	2,899	2,899	2,899
Meter Equivalent Fixed Charge	\$26.25	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
1" and Below Fixed Rate						
1" Equivalent		\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
1" and Below Fixed Rate	\$26.25	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
2" Fixed Rate						
2" Equivalent		\$65.63	\$76.13	\$83.73	\$92.10	\$96.71
2" Fixed Rate	\$82.07	\$82.07	\$82.07	\$83.73	\$92.10	\$96.71
3" Fixed Rate						
3" Equivalent		\$245.88	\$286.38	\$314.99	\$346.49	\$363.81
3" Fixed Rate	\$154.43	\$245.88	\$286.38	\$314.99	\$346.49	\$363.81
4" Fixed Rate						
4" Equivalent		\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
4" Fixed Rate	\$257.90	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
SL RV Fixed Rate						
SL RV Equivalent		\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
SL RV Fixed Rate	\$257.90	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
6" Fixed Rate						
6" Equivalent		\$468.75	\$543.75	\$598.08	\$657.89	\$690.79
6" Fixed Rate	\$393.80	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79

Table 10: Volumetric Rate Projection
Helendale Community Services District
Water Rate Study

Annual Growth Rate[1]	0.00%
------------------------------	--------------

	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Volumetric Revenue (\$)	\$516,382	\$791,891	\$791,891	\$791,891	\$791,891
Projected Consumption (hcf)		527,927	527,927	527,927	527,927
Rate (\$ / hcf)		\$1.50	\$1.50	\$1.50	\$1.50

[1] Growth rate of consumption based on 95% of 2015 consumption levels.



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Adoption of Resolution 2017-11: A Resolution of the Board of Directors of the Helendale Community Services District Initiating Procedures to Continue Collection of Water and Sewer Standby Fees for Fiscal Year 2018

STAFF RECOMMENDATION:

Staff recommends approval of Resolution 2017-11. Additionally, staff requests authorization to make any final adjustments based upon payments or other discovery prior to submittal

STAFF REPORT:

This is a procedural item that comes before the Board on an annual basis.

As a public agency and consistent with LAFCO 2996, the District is allowed to utilize the County property tax process for collection of various forms of debt as the County has historically done. This would include the annual collection of sewer and water standby fees. A standby fee could best be described as a fee for the availability of service. The fee is appropriate due to the fact that capacity in the system is reserved for that parcel and cannot be allocated to another user. Most of these parcels have water and sewer services stubbed out at the property line and the service is available for connection upon development of the parcel.

In 2014, the District completed an engineering report that provided appropriate substantiation for the Standby Fees. District Legal Counsel will make some minor modifications to the attached resolution to reflect appropriate references to that report. A modified resolution will be provided to the Board at the Board meeting Thursday.

The Standby Fee is a minimum of \$30 for up to a one acre parcel and increased by \$30 for every additional acre. The total amount of standby fees the District has received to date for fiscal year 2016 is \$44,296 including penalties and interest. Staff will continue to refine this list prior to submittal to the County in early August 2016.

A public protest hearing is scheduled for July 20, 2017 at 6:30 p.m. regarding the imposition of the charge. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges.

FISCAL IMPACT: Potential revenue of \$44,650.



RESOLUTION NO. 2017-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT INITIATING PROCEDURES TO CONTINUE COLLECTION OF WATER AND SEWER STANDBY CHARGES FOR FISCAL YEAR 2018

WHEREAS, the Helendale Community Services District ("the District") is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

WHEREAS, the District is authorized by Government Code Section 61124(a) to impose standby charges for water services pursuant to the Uniform Standby Charge Procedures Act, Government Code Section 54984 et seq. ("the Act").

WHEREAS, under the Act, the District is authorized to fix before August 10th of any given year a water standby charge on land within its jurisdiction to which water service is made available for any purpose by the District, whether the water services are actually used or not.

WHEREAS, under the Act, the District's Board of Directors ("the Board") may establish schedules varying the charge according to land uses, benefit derived or to be derived from the use, availability of facilities to provide water service, the degree of availability or quantity of the use of the water to the affected lands, and may restrict the assessment to one or more improvement districts or zones of benefit established within the jurisdiction of the District, and may impose the charge on an area, frontage, or parcel basis, or a combination thereof.

WHEREAS, pursuant to Resolution No. 2951 of the Local Agency Formation Commission of the County of San Bernardino ("LAFCO"), the District is the successor agency to County Service Area 70, Improvement Zones B and C ("CSA 70 B&C").

WHEREAS, Condition No. 10 of LAFCO Resolution No. 2951 expressly states that "[a]ll previously authorized charges, fees, assessments, and/or taxes of [CSA 70 B&C] currently in effect shall be continued and assumed by the [District] as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t);"

WHEREAS, Government Code Section 56886(t) provides that LAFCO Resolution No. 2951 contains the exclusive terms and conditions for the change of organization from CSA 70 B&C to the District is it relates to the "extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory."

WHEREAS, prior to the adoption of LAFCO Resolution No. 2951, the territory within the CSA 70 B&C was subject to water and sewer standby and availability charges that had been fixed, levied, and imposed upon such lands.

WHEREAS, the Board wishes to continue, extend, and assume all previously authorized water and sewer standby and availability charges that had been fixed, levied, and imposed upon lands within CSA 70 B&C.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Helendale Community Services District as follows:

1. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect water standby and availability charges on all properties within the District's jurisdictional boundaries where water service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

2. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect sewer standby and availability charges on all properties within the District's jurisdictional boundaries where sewer service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

3. The standby charges proposed to be adopted by the Board are based upon the report of a qualified engineer, Bartle Wells Associates, which is attached hereto and incorporated herein by this reference. The content of said report includes, but is not limited to, any and all statements and determinations specifically relating to each of the following:

- a. A description of the charge and the method by which it is proposed to be imposed;
- b. A compilation of the amount of the charge proposed for each parcel subject to the charge;
- c. A statement of the methodology and rationale followed in determining the degree of benefit conferred by the service for which the proposed charge is made;
- d. The District's legal ability to fix and adjust a standby charge, the amount of the proposed charge, and the properties affected thereby;
- e. A description of the lands upon which the charge is proposed to be imposed; and
- f. The amount of the proposed charge for each of the lands so described.

4. On July 20, 2017, at 6:30 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board will hold a public protest hearing regarding the imposition of the charge, which hearing shall be conducted in the manner set forth in the Act. At the hearing, the Board may also consider whether to provide that if any charge so adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, should constitute a lien on the affected property upon the filing of a certificate in the Office of the County Recorder, which lien may have the same force, effect, and priority as a judgment lien. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges pursuant to the requirements of the Act.

5. The District's General Manager is hereby authorized and directed to cause notice of the date, time, and place of the public hearing on the proposed charges to be duly published prior thereto as may be required by the Act.

APPROVED AND ADOPTED this 1st day of June, 2017, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By: _____
Ron Clark, President

Attest: _____
Sandy Haas, Secretary



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Adoption of Resolution 2017-11: A Resolution of the Board of Directors of the Helendale Community Services District Initiating Procedures to Continue Collection of Water and Sewer Standby Fees for Fiscal Year 2018

STAFF RECOMMENDATION:

Staff recommends approval of Resolution 2017-11. Additionally, staff requests authorization to make any final adjustments based upon payments or other discovery prior to submittal

STAFF REPORT:

This is a procedural item that comes before the Board on an annual basis.

As a public agency and consistent with LAFCO 2996, the District is allowed to utilize the County property tax process for collection of various forms of debt as the County has historically done. This would include the annual collection of sewer and water standby fees. A standby fee could best be described as a fee for the availability of service. The fee is appropriate due to the fact that capacity in the system is reserved for that parcel and cannot be allocated to another user. Most of these parcels have water and sewer services stubbed out at the property line and the service is available for connection upon development of the parcel.

In 2014, the District completed an engineering report that provided appropriate substantiation for the Standby Fees. District Legal Counsel will make some minor modifications to the attached resolution to reflect appropriate references to that report. A modified resolution will be provided to the Board at the Board meeting Thursday.

The Standby Fee is a minimum of \$30 for up to a one acre parcel and increased by \$30 for every additional acre. The total amount of standby fees the District has received to date for fiscal year 2016 is \$44,296 including penalties and interest. Staff will continue to refine this list prior to submittal to the County in early August 2016.

A public protest hearing is scheduled for July 20, 2017 at 6:30 p.m. regarding the imposition of the charge. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges.

FISCAL IMPACT: Potential revenue of \$44,650.



RESOLUTION NO. 2017-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT INITIATING PROCEDURES TO CONTINUE COLLECTION OF WATER AND SEWER STANDBY CHARGES FOR FISCAL YEAR 2018

WHEREAS, the Helendale Community Services District ("the District") is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

WHEREAS, the District is authorized by Government Code Section 61124(a) to impose standby charges for water services pursuant to the Uniform Standby Charge Procedures Act, Government Code Section 54984 et seq. ("the Act").

WHEREAS, under the Act, the District is authorized to fix before August 10th of any given year a water standby charge on land within its jurisdiction to which water service is made available for any purpose by the District, whether the water services are actually used or not.

WHEREAS, under the Act, the District's Board of Directors ("the Board") may establish schedules varying the charge according to land uses, benefit derived or to be derived from the use, availability of facilities to provide water service, the degree of availability or quantity of the use of the water to the affected lands, and may restrict the assessment to one or more improvement districts or zones of benefit established within the jurisdiction of the District, and may impose the charge on an area, frontage, or parcel basis, or a combination thereof.

WHEREAS, pursuant to Resolution No. 2951 of the Local Agency Formation Commission of the County of San Bernardino ("LAFCO"), the District is the successor agency to County Service Area 70, Improvement Zones B and C ("CSA 70 B&C").

WHEREAS, Condition No. 10 of LAFCO Resolution No. 2951 expressly states that "[a]ll previously authorized charges, fees, assessments, and/or taxes of [CSA 70 B&C] currently in effect shall be continued and assumed by the [District] as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t);"

WHEREAS, Government Code Section 56886(t) provides that LAFCO Resolution No. 2951 contains the exclusive terms and conditions for the change of organization from CSA 70 B&C to the District is it relates to the "extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory."

WHEREAS, prior to the adoption of LAFCO Resolution No. 2951, the territory within the CSA 70 B&C was subject to water and sewer standby and availability charges that had been fixed, levied, and imposed upon such lands.

WHEREAS, the Board wishes to continue, extend, and assume all previously authorized water and sewer standby and availability charges that had been fixed, levied, and imposed upon lands within CSA 70 B&C.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Helendale Community Services District as follows:

1. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect water standby and availability charges on all properties within the District's jurisdictional boundaries where water service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

2. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect sewer standby and availability charges on all properties within the District's jurisdictional boundaries where sewer service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

3. The standby charges proposed to be adopted by the Board are based upon the report of a qualified engineer, Bartle Wells Associates, which is attached hereto and incorporated herein by this reference. The content of said report includes, but is not limited to, any and all statements and determinations specifically relating to each of the following:

- a. A description of the charge and the method by which it is proposed to be imposed;
- b. A compilation of the amount of the charge proposed for each parcel subject to the charge;
- c. A statement of the methodology and rationale followed in determining the degree of benefit conferred by the service for which the proposed charge is made;
- d. The District's legal ability to fix and adjust a standby charge, the amount of the proposed charge, and the properties affected thereby;
- e. A description of the lands upon which the charge is proposed to be imposed; and
- f. The amount of the proposed charge for each of the lands so described.

4. On July 20, 2017, at 6:30 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board will hold a public protest hearing regarding the imposition of the charge, which hearing shall be conducted in the manner set forth in the Act. At the hearing, the Board may also consider whether to provide that if any charge so adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, should constitute a lien on the affected property upon the filing of a certificate in the Office of the County Recorder, which lien may have the same force, effect, and priority as a judgment lien. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges pursuant to the requirements of the Act.

5. The District's General Manager is hereby authorized and directed to cause notice of the date, time, and place of the public hearing on the proposed charges to be duly published prior thereto as may be required by the Act.

APPROVED AND ADOPTED this 1st day of June, 2017, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By: _____
Ron Clark, President

Attest: _____
Sandy Haas, Secretary



Helendale Community Services District

Date: June 1, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8 –
Discussion and Possible Action Regarding Adoption of Resolution 2017-12; A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2018, Pursuant to Article XIII B of the California State Constitution

Staff Recommendation

Adopt Resolution 2017-12 establishing the Helendale Community Services District Appropriations Limit for Fiscal Year 2018.

Staff Report

Article XIII B of the California Constitution and related implementing legislation provide for an annual “appropriations limit” for each entity of local government, including special districts, and require the governing body of each local jurisdiction to establish its appropriation limit by resolution each year.

The appropriations limit does not apply to the entire District budget but only to the appropriation of “proceeds of taxes”. In the District’s case this is represented solely by property taxes and special assessments. Each year the limit is adjusted by two factors: Price and Population. For 2017 the California Department of Finance provided these factors for San Bernardino County. The Price Factor is 3.69 and the Population Growth Factor for San Bernardino County is 1.16%. The attached chart shows the calculation for fiscal year 2018 as well as for the last four fiscal years. For Fiscal Year 2017 the District Appropriation Limit is \$688,231. Included in the appropriation limit are the following “proceeds from taxes”: Solid Waste Disposal per parcel assessment; Water and WWTP standby assessments; and general property taxes that are shared with the Administration Fund and Park Fund. For fiscal year 2018, the total of these taxes and property assessments is \$361,231, which is below the limit. Should appropriations exceed the limit, the excess taxes are required to be returned by a revision of the tax rates within the next two subsequent fiscal years.

Fiscal Impact

Resolution 2017-12 establishes the District 2017-18 appropriation limit for proceeds of taxes at \$688,231 in accordance with Article XIII B of the California State Constitution.



RESOLUTION NO. 2017-12

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2018 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject to limitation for each government entity shall not exceed the appropriations limit of each governmental agency for the prior year adjusted for certain changes mandated by Proposition 4 passed on November 4, 1979 and Proposition 111 passed June, 1990, except as otherwise provided for in Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article XIII B, and Section 7900 *et seq.* of the California Government Code, the District is required to set its appropriation limit for each fiscal year; and

WHEREAS, the General Manager for the Helendale Community Services District has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2018, relying on the approved limit from fiscal year 2016, and the following two adjustment factors: Annual Percent Change in Population for FY 2017 for San Bernardino County and the state-wide Per Capita Personal Income Change; and

WHEREAS, based on such calculations, the General Manager has determined the said appropriations limit to be \$688,231 and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit. (Exhibit "A" attached and made of part hereto).

NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED BY THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT.

APPROVED AND ADOPTED this 1st day of June, 2017.

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

By: _____
Ron Clark, President

Attest: _____
Sandy Haas, Secretary

HELENDALE COMMUNITY SERVICE DISTRICT
Appropriations Limit (Gann)
2017/2018

EXHIBIT A

<u>Year</u>	<u>Prior Year Appropriations Limit</u>	<u>CA per Capita Personal Income</u>	<u>Change in Population</u>			<u>Calculation Factor</u>	<u>Appropriations Limit</u>
2013-2014	\$ 553,066	5.12%	1.0512	0.65%	1.0065	1.0580	\$ 585,162
2014-2015	\$ 585,162	-0.23%	0.9977	0.69%	1.0069	1.0046	\$ 587,844
2015-2016	\$ 587,844	3.82%	1.0382	1.09%	1.0109	1.0495	\$ 616,952
2016-2017	\$ 616,952	5.37%	1.0537	0.93%	1.0093	1.0635	\$ 656,128
2017-2018	\$ 656,128	3.69%	1.0369	1.16%	1.0116	1.0489	\$ 688,231