



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

## **SPECIAL BOARD MEETING** **Friday, August 27, 2021 at 1:00 PM**

### **SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Helendale CSD will hold its board meeting via teleconference. The Helendale CSD Board of Directors will meet in person at the District Office located at 26540 Vista Rd. Suite C. Helendale, CA 92342. This meeting is open to the public via virtual interface and can be accessed by clicking on the link below.

[www.zoom.com](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD  
(Dial-in instructions will be provided after registering at the link above)

### **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 wishing to make comments may do so by filling out the speaker's card available for those present at the meeting or at the following link for those viewing remotely at: <https://www.surveymonkey.com/r/HKGNLL8>. We request that all speaker's cards are filled out by 12:30 pm.*

#### **Regular Business:**

3. Discussion and Possible Action Regarding 9/11 Concert events
4. Discussion and Possible Action Regarding Increase in Open Purchase Order for Aqua Metrics
5. Discussion Only Regarding Wastewater CIP
6. Discussion Only Regarding Wastewater Rate Increase

#### **Other Business**

7. Requested items for next or future agendas (Directors and Staff only)
8. 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 agendized 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.*



# Helendale Community Services District

---

**Date:** August 27, 2021  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**BY:** Cheryl Vermette, Program Coordinator  
**SUBJECT:** Agenda Item #3 Discussion and Possible Action Regarding 9/11 Concert events

---

## **STAFF RECOMMENDATION:**

**STAFF REPORT:** Staff has been working events for the September 11<sup>th</sup> Concert in the Park.

Participating:

- Marine Corps - K9 demonstrations, Safe Assured Booth and base fire department will have a staffed engine
- National Guard - will have a display
- Ft. Irwin – requested participation but have not received confirmation.
- 5K Run – Team Red, White, and Blue out of Ft. Irwin and Wounded Warrior Project
- Twin Towers light display
- Flag of Honor display
- Possibly will have flags put out in the north field, this is dependent upon our ability to borrow the flags
- Moment of Silence
- Speech by Board President or General Manager

Staff would like the Board to decide on:

- Certificates of Appreciation to law enforcement, fire department and participating military
- Free hot dogs



# Helendale Community Services District

---

**Date:** August 27, 2021  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**BY:** Cheryl Vermette, Program Coordinator  
**SUBJECT:** Agenda Item #4 Discussion and Possible Action Regarding Increase in Open Purchase Order for Aqua Metrics

---

**STAFF RECOMMENDATION:** Approve increase in Open Purchase order for Aqua Metrics

**STAFF REPORT:**

The Board previously approved an open purchase order with Aqua Metrics for \$91,156. The District purchases all of the iPerl meters and AMI radios through Aqua Metrics as well as annual software fees to run the AMI analytics.

Due to supply chain shortages, meters and radios are backordered. Staff believes this could impact our ability to get the meters and radios necessary to complete our grant agreement with the Bureau of Reclamation. Staff is recommending purchasing the remaining meters and radios now to avoid any shipping delays. To complete the grant agreement, the District will need to purchase 428 meters at a cost of \$118.00 each and 202 radios at a cost of \$135.00 each. The total cost is approximately \$83,801.49.

The open purchase order that was approved at the August 5<sup>th</sup> Board meeting has \$66,999.61 remaining due to software setup, training, and annual fees. Staff is requesting to increase the open purchase order by \$26,801.

Bureau of Reclamation Grant	\$83,801.49
Strategic Partners Grant	\$10,000.00
<b>Total</b>	<b>\$93,801.49</b>
Remaining in Open PO	\$66,999.61
Increase to Open PO	\$26,801.88

The District has applied for another Bureau of Reclamation Small Scale Grant for \$75,000 and awards have not been announced. If awarded the District will need to match \$75,000 in expenses over the next two years. After completion of the Bureau of Reclamation Phase II grant that we are currently operating under, Staff will bring back a new purchase order request for Aqua Metrics.

The District has a remaining reimbursement balance of \$26,905.40 and has already been reimbursed \$47,094.60 from the Bureau of Reclamation.

**Fiscal Impact:** \$26,801.88



# Helendale Community Services District

Date: August 27, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item 5  
Discussion Only Regarding Wastewater CIP

---

**STAFF RECOMMENDATION:**

Staff seeks input from the Board

**STAFF REPORT:**

In the recent discussions related to Wastewater revenues and the need for a rate increase, the Board requested that the Wastewater Capital Improvement Plan (CIP) be reviewed so the Board could better understand the foreseen capital needs of the department.

Attached for the review is a copy of the FY 22 approved CIP.

**FISCAL IMPACT:** As stated

**ATTACHMENTS:** FY 22 CIP

WASTEWATER

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1 Rehab Digester	-		\$ 175,000		
2 Generator replacement wiring & conduit		\$ 125,000			
3 Plant & Lift Station #1 SCADA	\$ 100,000				
4 Plant Sludge Lines (Replacement)	\$ 320,000				
5 Secondary Clarifier Rehabilitation		\$ 240,000			
6 Schooner Pump Station Coating & new pump		\$ 65,000			
7 Parkway Pump Station Coating & new pump		\$ 65,000			
Coating Parshall Flume, grit chamber and Concrete					
8 Repair & Replacement. New grating	-		\$ 240,000		
9 BioFilter Rebuild TF#1 & TF#2	-	\$ 50,000			
10 Collection System Lining - Various areas	\$ 25,000	\$ 25,000			
11 Fine Bar Screen		\$ 130,000			
12 New Trickling Filter Pump (2)		\$ 70,000			
13 Pump Room Valve Replacements (18)		-	\$ 15,000		
14 Lift Station Sump Pump (Smithson)		\$ 15,000			
15 Loader					\$ 150,000.00
16 Sump Pumps (5)			\$ 20,000		
17 Service Truck		\$ 30,000			
18 WOM Vehicle	\$ 25,000				
19 Backhoe	\$ 120,000				
20 Sludge Compressors (2)	\$ 20,000				
21 Diaphragm Sludge Pumps	\$ 40,000				
22 Effluent Chamber diffuser system (w/ blower line)				\$ 100,000	
23 Headworks Fence Repair & Modification	\$ 50,000				
24 Headworks Electrical Repair/Replacement			\$ 115,000		
25 Coarse Barscreen Replacement					\$ 200,000.00
26 Primary Clarifier Coating		\$ 150,000			
27 Install new Centrifugal Sludge Pumps					\$ 250,000.00
28 New Filtrate Pumps, Electrical Panel & Sonic Meter			\$ 60,000		
29 Interior Completion of Maintenance Building	\$ 100,000				
30 Solar Field					\$ -
31 Collection System Lining - Vista to Sunshine			\$ 350,000		
32 Plant and Process Camera System	\$ 30,000				
33 Electrical Replacement Primary, Secondary, Digester					\$ 150,000.00
34 Fencing at the Manifold between Fields and TP	\$ 10,000				
35 VFD for TF feed pumps	\$ 100,000				
	\$ 940,000	\$ 965,000	\$ 975,000	\$ 100,000	\$ 750,000



# Helendale Community Services District

Date: August 27, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item 6  
Discussion Only Regarding Wastewater Rate Increase

---

## **STAFF RECOMMENDATION:**

Staff request input from the Board.

## **STAFF REPORT:**

Based upon direction given to Staff at the May 20, 2021, and the August 8, 2021, meetings, Staff has attached the prior and current financial projections completed by consultants for the Wastewater operation. The analysis accounts for the revenue and capital expenditures anticipated for the next five years as well as cash flow projections through Fiscal Year 2029. This evaluation provides a look-ahead for the wastewater fund and the basis for a potential rate increase. Staff will review the document in more detail at the board meeting.

For some time, District Management has expressed concern about the cost of wastewater maintenance and the related impact on the reserve funds. The consultants are recommending an increase in the wastewater rates from the current rate of \$36.64 per month to \$43.64 per month.

There are several assumptions included in projections 1, 2 & 3:

- All capital projects are completed in the next 5-years
- A minimum reserve of \$3 million is maintained (Currently \$3.6M)
- A loan is required in FY23 for \$1.94M
- A loan is required in FY28 for \$1.3M

Based upon input from the Board in May projections 4-7 have been provided with the following assumptions:

- No loans
- Draw reserve fund to around \$2M
- Projections for capital project needs vary from \$0 to \$675,000/year

Staff is seeking direction from the Board on proceeding with the Prop 218 public notification process based upon the Board's selected scenario. It is imperative that the deficiency in the Wastewater fund be addressed as the capital project needs are exceeding the annual revenue and the fund is unsustainable in its current state.

The current June 2021, financial report shows the unaudited year-end fund balance at (\$217,359) with maintenance building project to be completed this year (FY22).

**FISCAL IMPACT:** As noted.

**REQUESTED ACTION:** None

**ATTACHMENTS:** Draft Projections 1-7

Projection 1				Projection 2				Projection 3				Projection 4			
Date	Rate	FY	Increase	Date	Rate	FY	Increase	Date	Rate	FY	Increase	Date	Rate	FY	Increase
Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--
Jan-22	40.14	FY22	\$3.50	Jan-22	43.64	FY22	\$7.00	Jan-22	41.14	FY22	\$ 4.50	Jan-22	44.39	FY22	\$ 7.75
Jul-22	43.64	FY23	\$3.50	Jul-22	45.17	FY23	3.5%	Jul-22	45.64	FY23	\$ 4.50	Jul-22	52.14	FY23	\$ 7.75
Jul-23	45.17	FY24	3.50%	Jul-23	46.75	FY24	3.5%	Jul-23	47.24	FY24	3.5%	Jul-23	53.96	FY24	3.50%
Jul-24	46.75	FY25	3.50%	Jul-24	48.38	FY25	3.5%	Jul-24	48.89	FY25	3.5%	Jul-24	55.85	FY25	3.50%
Jul-25	48.38	FY26	3.50%	Jul-25	50.08	FY26	3.5%	Jul-25	50.6	FY26	3.5%	Jul-25	57.81	FY26	3.50%
Maintain \$3MM In Fund Balance Loan in FY 23 of \$1.94M Loan in FY28 of \$1.3M				Maintain \$3MM In Fund Balance Loan in FY 23 of \$1.94M Loan in FY27 of \$1.51M				Maintain \$3MM In Fund Balance Loan in FY 23 of \$1.275M Loan in FY26 of \$1.275M				Maintain \$3MM In Fund Balance - No Debt			

Projection 5				Projection 6				Projection 7							
Date	Rate	FY	Increase	Date	Rate	FY	Increase	Date	Rate	FY	Increase	Date	Rate	FY	Increase
Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--	Jul-21	36.64	FY22	--
Jan-22	44.39	FY22	\$ 7.75	Jan-22	41.64	FY22	\$ 5.00	Jan-22	41.64	FY22	\$ 5.00	Jan-22	41.64	FY22	\$ 5.00
Jul-22	52.14	FY23	\$ 7.75	Jul-22	46.64	FY23	\$ 5.00	Jul-22	46.64	FY23	\$ 5.00	Jul-22	46.64	FY23	\$ 5.00
Jul-23	53.96	FY24	3.50%	Jan-23	51.64	FY24	\$ 5.00	Jul-24	48.04	FY24	3%	Jul-24	48.04	FY24	3%
Jul-24	55.85	FY25	3.50%	Jul-24	53.45	FY25	3.50%	Jul-25	49.48	FY25	3%	Jul-25	49.48	FY25	3%
Jul-25	57.81	FY26	3.50%	Jul-25	55.32	FY26	3.50%	Jul-26	50.96	FY26	3%	Jul-26	50.96	FY26	3%
Maintain \$2.5MM In Fund Balance - No Debt				Maintain \$2.5MM In Fund Balance - No Debt				Maintain \$2.2MM In Fund Balance - No Debt				Maintain \$2.2MM In Fund Balance - No Debt			



Table 4 Projection 1  
 Helendale Community Services District  
 Maintain \$3MM in Fund Balance - \$3.50/month Increase January 2022 and \$3.50/month Increase July 2022

Beginning Balance	Actual		Projections											
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Rate Adjustments			9.6%	8.7%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Rate Effective July 1st	\$36.64	\$36.64	\$43.64	\$43.64	\$45.17	\$46.75	\$48.38	\$50.08	\$51.83	\$53.64				
Rate Effective January 1st 2022		\$36.64	\$40.14	\$43.64	\$45.17	\$46.75	\$48.38	\$50.08	\$51.83	\$53.64				
<b>Revenue Generated by This Fund:</b>														
Sewer Service Charges	\$1,279,102	\$1,281,667	\$1,342,862	\$1,526,527	\$1,579,956	\$1,635,254	\$1,692,488	\$1,751,725	\$1,813,035	\$1,876,492				
Permits & Inspection	876	438	0	0	0	0	0	0	0	0				
Connection Fees	16,606	6,722	438	438	438	438	438	438	438	438				
Fees & Services	45	0	0	0	0	0	0	0	0	0				
Delinquent Fees & Penalties	16,357	16,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000				
Special Assessments - Sewer Standby	14,261	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000				
Special Assessments - TP Sewer Standby	4,963	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800				
Special Assessments - Sewer Standby	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350				
Gain or Loss on Sale of Assets	2,173	0	0	0	0	0	0	0	0	0				
Other Income	7,407	0	0	0	0	0	0	0	0	0				
<b>Proj. Loans (4% - 30 Yrs. 1.5% Fees)</b>	<b>0</b>	<b>0</b>	<b>1,940,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Park Fund Transfer	0	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100				
<b>Total Revenue</b>	<b>\$1,342,488</b>	<b>\$1,360,555</b>	<b>\$1,421,770</b>	<b>\$3,545,415</b>	<b>\$1,658,844</b>	<b>\$1,714,142</b>	<b>\$1,771,376</b>	<b>\$1,830,613</b>	<b>\$3,191,923</b>	<b>\$3,191,923</b>	<b>\$1,830,613</b>	<b>\$3,191,923</b>	<b>\$1,830,613</b>	<b>\$1,955,360</b>
<b>EXPENSES</b>														
<b>SALARIES &amp; FRINGE BENEFITS</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Actual 2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>
Salaries - Full Time	\$176,348	\$200,121	\$228,925	\$240,371	\$252,390	\$265,009	\$278,260	\$292,173	\$306,781	\$322,120	\$338,226	\$355,119	\$372,816	\$391,334
Salaries - Over Time	10,865	22,926	15,162	15,920	16,716	17,552	18,430	19,351	20,319	21,334	22,401	23,520	24,691	25,914
Salaries - On Call Pay	12,870	13,380	14,310	15,026	15,777	16,566	17,394	18,264	19,177	20,136	21,142	22,197	23,303	24,461
PERS Retirement	26,245	27,445	30,395	32,335	33,951	35,649	37,432	39,303	41,268	43,332	45,498	47,767	50,140	52,618
Employee Group Insurance	3,475	3,709	4,020	4,309	4,587	4,864	5,141	5,418	5,695	5,972	6,249	6,526	6,803	7,080
Workers Compensation	24,205	37,309	46,800	54,188	59,390	64,014	68,174	71,889	75,165	78,005	80,429	82,448	84,063	85,284
Payroll Taxes - FICA/Medicare	2,727	3,098	3,398	3,684	3,968	4,251	4,534	4,816	5,100	5,383	5,666	5,949	6,232	6,515
Vision / Dental Expense	0	2,040	0	0	0	0	0	0	0	0	0	0	0	0
PERS EPAC	77	4,711	0	0	0	0	0	0	0	0	0	0	0	0
PEPRA Retirement	55	2,784	3,224	3,385	3,554	3,732	3,919	4,115	4,320	4,536	4,763	5,000	5,248	5,506
Actuarial Pension Expense Adjustment	16,770	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin Allocation	479,618	481,681	547,395	603,115	603,115	633,271	664,934	698,181	733,090	768,745	808,232	848,765	890,345	932,985
<b>SUBTOTAL</b>	<b>\$786,952</b>	<b>\$831,929</b>	<b>\$896,785</b>	<b>\$941,625</b>	<b>\$988,706</b>	<b>\$1,038,141</b>	<b>\$1,090,048</b>	<b>\$1,144,551</b>	<b>\$1,201,778</b>	<b>\$1,261,867</b>	<b>\$1,324,961</b>	<b>\$1,391,064</b>	<b>\$1,459,272</b>	<b>\$1,530,607</b>
<b>MAINTENANCE AND OPERATIONS</b>														
Laboratory Analysis	\$14,721	\$23,787	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,617	\$33,591	\$34,590
Contractual Services	46,613	16,497	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,189	53,747	55,346
Contract Services - Sewer	0	0	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,046	13,434	13,831
Contract Services - Sewer Farm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software / GIS Support	2,400	4,800	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040	3,131	3,224	3,320
Permits and Fees	24,900	45,703	27,617	28,446	29,289	30,178	31,083	32,016	32,976	33,965	34,984	36,033	37,112	38,220
Education and Training	3,929	4,224	4,667	6,661	7,087	7,579	8,138	8,767	9,467	10,239	11,084	12,004	13,000	14,073
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities - Electric	61,385	80,640	79,750	82,143	84,607	87,145	89,760	92,452	95,226	98,083	101,025	104,057	107,179	110,391
Utilities - Gas	1,035	673	720	742	764	787	810	835	860	886	912	939	966	994
Sludge/Compost Disposal	6,657	13,809	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,220	8,464	8,713
Telephone	3,333	4,290	4,896	5,043	5,194	5,350	5,510	5,676	5,846	6,021	6,202	6,388	6,578	6,771
Operations & Maintenance	49,594	8,614	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,617	33,591	34,590
Vehicle Maintenance	14,737	20,550	16,620	17,325	18,044	18,800	19,591	20,418	21,281	22,180	23,114	24,083	25,087	26,126
Vehicle Fuel	7,767	10,168	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	12,095	12,457
Mileage Reimbursement	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352
Operating Supplies	13,339	2,714	5,000	5,100	5,200	5,300	5,400	5,500	5,600	5,700	5,800	5,900	6,000	6,100
Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Outreach	0	0	550	567	583	601	619	638	657	676	697	716	736	756
Uniforms	1,192	1,893	3,243	3,440	3,640	3,844	4,050	4,260	4,474	4,692	4,914	5,141	5,372	5,608
Small Tools	2,112	1,451	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,912	4,026	4,143
Dues and Subscriptions	441	452	643	652	662	673	684	695	707	719	731	744	757	770
<b>SUBTOTAL</b>	<b>\$254,155</b>	<b>\$243,655</b>	<b>\$267,606</b>	<b>\$275,634</b>	<b>\$283,904</b>	<b>\$292,421</b>	<b>\$301,183</b>	<b>\$310,229</b>	<b>\$319,536</b>	<b>\$329,122</b>	<b>\$338,996</b>	<b>\$349,169</b>	<b>\$359,642</b>	<b>\$370,415</b>
<b>Total Operating Expenses</b>	<b>\$1,041,107</b>	<b>\$1,075,585</b>	<b>\$1,164,392</b>	<b>\$1,217,259</b>	<b>\$1,272,609</b>	<b>\$1,330,562</b>	<b>\$1,391,242</b>	<b>\$1,454,780</b>	<b>\$1,521,314</b>	<b>\$1,590,989</b>	<b>\$1,663,956</b>	<b>\$1,741,133</b>	<b>\$1,822,507</b>	<b>\$1,908,022</b>
<b>Net Revenue Before Capital(Loss)</b>	<b>\$301,361</b>	<b>\$270,577</b>	<b>\$196,163</b>	<b>\$204,511</b>	<b>\$2,272,806</b>	<b>\$328,282</b>	<b>\$322,901</b>	<b>\$316,596</b>	<b>\$309,299</b>	<b>\$1,600,934</b>	<b>\$291,424</b>	<b>\$1,600,934</b>	<b>\$291,424</b>	<b>\$1,600,934</b>
Debt Service Coverage	4.86	3.61	2.61	2.83	2.57	1.76	1.73	1.70	1.66	1.34	1.66	1.34	1.66	1.34
<b>CAPITAL</b>														
Capital Improvement Program	\$364,609	\$189,233	\$0	\$630,000	\$956,000	\$975,000	\$100,000	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Existing Debt Service	62,014	75,035	75,042	72,379	72,379	72,379	72,379	72,379	72,379	72,379	72,379	72,379	72,379	72,379
2022/23 Loan Proj. Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027/28 Loan Proj. Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>\$426,623</b>	<b>\$264,268</b>	<b>\$75,042</b>	<b>\$992,378</b>	<b>\$1,094,314</b>	<b>\$1,161,251</b>	<b>\$286,251</b>	<b>\$936,251</b>	<b>\$866,251</b>	<b>\$724,404</b>	<b>\$726,369</b>	<b>\$724,404</b>	<b>\$726,369</b>	<b>\$724,404</b>
<b>Total Exp &amp; Cap</b>	<b>\$1,467,730</b>	<b>\$1,339,852</b>	<b>\$1,239,433</b>	<b>\$2,119,637</b>	<b>\$2,366,924</b>	<b>\$2,491,813</b>	<b>\$1,677,492</b>	<b>\$2,391,031</b>	<b>\$2,207,565</b>	<b>\$2,315,393</b>	<b>\$2,390,325</b>	<b>\$2,315,393</b>	<b>\$2,390,325</b>	<b>\$2,315,393</b>
<b>Net Revenue(Loss)</b>	<b>(\$125,262)</b>	<b>\$6,309</b>	<b>\$67,730</b>	<b>(\$697,867)</b>	<b>\$1,178,492</b>	<b>(\$832,569)</b>	<b>\$36,650</b>	<b>(\$619,655)</b>	<b>(\$376,932)</b>	<b>\$876,530</b>	<b>(\$634,945)</b>	<b>\$876,530</b>	<b>(\$634,945)</b>	<b>\$876,530</b>
Ending Balance	\$3,898,616	\$3,200,749	\$4,379,241	\$3,546,272	\$2,963,267	\$2,586,315	\$2,263,267	\$1,995,267	\$1,781,267	\$1,613,267	\$1,491,267	\$1,413,267	\$1,375,267	\$1,337,267





Table 7 Projection 4  
 Helendale Community Services District  
 Maintain \$3MM In Fund Balance - No Debt - \$7.75/month Increase January 2022 and \$7.76/month Increase July 2022

ACCOUNT NO.	ACCOUNT TITLE	Actual		Budget		Projections																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	<b>Beginning Balance</b>			\$36.64	\$36.64	\$57.17	\$49.44	\$52.14	\$53.96	\$55.85	\$57.81	\$59.83	\$61.93	\$64.09	\$66.35	\$68.71	\$71.17	\$73.73	\$76.39	\$79.15	\$82.01	\$84.98	\$88.05	\$91.23	\$94.52	\$97.92	\$101.42	\$105.03	\$108.75	\$112.58	\$116.51	\$120.54	\$124.67	\$128.90	\$133.23	\$137.66	\$142.19	\$146.82	\$151.55	\$156.38	\$161.31	\$166.34	\$171.47	\$176.70	\$182.03	\$187.46	\$193.00	\$198.63	\$204.36	\$210.19	\$216.12	\$222.15	\$228.28	\$234.51	\$240.84	\$247.27	\$253.80	\$260.43	\$267.16	\$273.99	\$280.92	\$287.95	\$295.08	\$302.31	\$309.64	\$317.07	\$324.60	\$332.23	\$339.96	\$347.79	\$355.72	\$363.75	\$371.88	\$380.11	\$388.44	\$396.87	\$405.40	\$414.03	\$422.76	\$431.59	\$440.52	\$449.55	\$458.68	\$467.91	\$477.24	\$486.67	\$496.20	\$505.83	\$515.56	\$525.39	\$535.32	\$545.35	\$555.48	\$565.71	\$576.04	\$586.47	\$597.00	\$607.63	\$618.36	\$629.19	\$640.12	\$651.15	\$662.28	\$673.51	\$684.84	\$696.27	\$707.80	\$719.43	\$731.16	\$743.00	\$754.93	\$766.96	\$779.09	\$791.32	\$803.65	\$816.08	\$828.61	\$841.24	\$853.97	\$866.80	\$879.73	\$892.76	\$905.89	\$919.02	\$932.25	\$945.58	\$958.91	\$972.34	\$985.87	\$999.50	\$1,013.23	\$1,027.06	\$1,040.99	\$1,055.02	\$1,069.15	\$1,083.38	\$1,097.71	\$1,112.14	\$1,126.67	\$1,141.30	\$1,156.03	\$1,170.86	\$1,185.79	\$1,200.82	\$1,215.95	\$1,231.18	\$1,246.51	\$1,261.94	\$1,277.47	\$1,293.10	\$1,308.83	\$1,324.66	\$1,340.59	\$1,356.62	\$1,372.75	\$1,388.98	\$1,405.31	\$1,421.74	\$1,438.27	\$1,454.90	\$1,471.63	\$1,488.46	\$1,505.39	\$1,522.42	\$1,539.55	\$1,556.78	\$1,574.11	\$1,591.54	\$1,609.07	\$1,626.70	\$1,644.43	\$1,662.26	\$1,680.19	\$1,698.22	\$1,716.35	\$1,734.58	\$1,752.91	\$1,771.34	\$1,789.87	\$1,808.50	\$1,827.23	\$1,846.06	\$1,864.99	\$1,884.02	\$1,903.15	\$1,922.38	\$1,941.71	\$1,961.14	\$1,980.67	\$2,000.30	\$2,020.03	\$2,039.86	\$2,059.79	\$2,079.82	\$2,099.95	\$2,120.18	\$2,140.51	\$2,160.94	\$2,181.47	\$2,202.10	\$2,222.83	\$2,243.66	\$2,264.59	\$2,285.62	\$2,306.75	\$2,327.98	\$2,349.31	\$2,370.74	\$2,392.27	\$2,413.90	\$2,435.63	\$2,457.46	\$2,479.39	\$2,501.42	\$2,523.55	\$2,545.78	\$2,568.11	\$2,590.54	\$2,613.07	\$2,635.70	\$2,658.43	\$2,681.26	\$2,704.19	\$2,727.22	\$2,750.35	\$2,773.58	\$2,796.91	\$2,820.34	\$2,843.87	\$2,867.50	\$2,891.23	\$2,915.06	\$2,938.99	\$2,963.02	\$2,987.15	\$3,011.38	\$3,035.71	\$3,060.24	\$3,084.87	\$3,109.60	\$3,134.43	\$3,159.36	\$3,184.39	\$3,209.52	\$3,234.75	\$3,260.08	\$3,285.51	\$3,311.04	\$3,336.67	\$3,362.40	\$3,388.23	\$3,414.16	\$3,440.19	\$3,466.32	\$3,492.55	\$3,518.88	\$3,545.31	\$3,571.84	\$3,598.47	\$3,625.20	\$3,652.03	\$3,678.96	\$3,706.00	\$3,733.13	\$3,760.36	\$3,787.69	\$3,815.12	\$3,842.65	\$3,870.28	\$3,897.91	\$3,925.64	\$3,953.47	\$3,981.40	\$4,009.43	\$4,037.56	\$4,065.79	\$4,094.12	\$4,122.55	\$4,151.08	\$4,179.71	\$4,208.44	\$4,237.27	\$4,266.20	\$4,295.23	\$4,324.36	\$4,353.59	\$4,382.92	\$4,412.35	\$4,441.88	\$4,471.51	\$4,501.24	\$4,531.07	\$4,560.90	\$4,590.93	\$4,621.06	\$4,651.29	\$4,681.62	\$4,712.05	\$4,742.58	\$4,773.21	\$4,803.94	\$4,834.77	\$4,865.60	\$4,896.53	\$4,927.56	\$4,958.69	\$4,989.92	\$5,021.25	\$5,052.68	\$5,084.21	\$5,115.84	\$5,147.57	\$5,179.40	\$5,211.43	\$5,243.56	\$5,275.79	\$5,308.12	\$5,340.55	\$5,373.08	\$5,405.71	\$5,438.44	\$5,471.27	\$5,504.20	\$5,537.23	\$5,570.36	\$5,603.59	\$5,636.92	\$5,670.35	\$5,703.88	\$5,737.51	\$5,771.24	\$5,805.07	\$5,838.90	\$5,872.93	\$5,907.06	\$5,941.29	\$5,975.62	\$6,010.05	\$6,044.58	\$6,079.21	\$6,113.94	\$6,148.77	\$6,183.70	\$6,218.73	\$6,253.86	\$6,289.09	\$6,324.42	\$6,359.85	\$6,395.38	\$6,430.91	\$6,466.54	\$6,502.27	\$6,538.00	\$6,573.83	\$6,609.76	\$6,645.79	\$6,681.92	\$6,718.15	\$6,754.48	\$6,790.91	\$6,827.44	\$6,864.07	\$6,900.70	\$6,937.43	\$6,974.26	\$7,011.19	\$7,048.22	\$7,085.35	\$7,122.58	\$7,159.91	\$7,197.34	\$7,234.87	\$7,272.50	\$7,310.23	\$7,348.06	\$7,385.99	\$7,424.02	\$7,462.15	\$7,500.38	\$7,538.71	\$7,577.14	\$7,615.67	\$7,654.30	\$7,693.03	\$7,731.86	\$7,770.79	\$7,809.82	\$7,848.95	\$7,888.18	\$7,927.51	\$7,966.94	\$8,006.47	\$8,046.10	\$8,085.83	\$8,125.66	\$8,165.59	\$8,205.62	\$8,245.75	\$8,285.98	\$8,326.31	\$8,366.74	\$8,407.27	\$8,447.90	\$8,488.63	\$8,529.46	\$8,570.39	\$8,611.42	\$8,652.55	\$8,693.78	\$8,735.11	\$8,776.54	\$8,818.07	\$8,859.70	\$8,901.43	\$8,943.26	\$8,985.19	\$9,027.22	\$9,069.35	\$9,111.58	\$9,153.91	\$9,196.34	\$9,238.87	\$9,281.50	\$9,324.23	\$9,367.06	\$9,409.99	\$9,453.02	\$9,496.15	\$9,539.38	\$9,582.71	\$9,626.14	\$9,669.67	\$9,713.30	\$9,757.03	\$9,800.86	\$9,844.79	\$9,888.82	\$9,932.95	\$9,977.18	\$10,021.51	\$10,065.94	\$10,110.47	\$10,155.00	\$10,199.63	\$10,244.36	\$10,289.19	\$10,334.02	\$10,378.95	\$10,423.98	\$10,469.11	\$10,514.34	\$10,559.67	\$10,605.10	\$10,650.73	\$10,696.46	\$10,742.29	\$10,788.22	\$10,834.25	\$10,880.38	\$10,926.51	\$10,972.74	\$11,019.07	\$11,065.50	\$11,112.03	\$11,158.66	\$11,205.39	\$11,252.22	\$11,299.15	\$11,346.18	\$11,393.31	\$11,440.54	\$11,487.87	\$11,535.30	\$11,582.83	\$11,630.46	\$11,678.19	\$11,726.02	\$11,773.95	\$11,821.98	\$11,870.11	\$11,918.34	\$11,966.67	\$12,015.10	\$12,063.63	\$12,112.26	\$12,160.99	\$12,209.82	\$12,258.75	\$12,307.78	\$12,356.91	\$12,406.14	\$12,455.57	\$12,505.10	\$12,554.73	\$12,604.46	\$12,654.29	\$12,704.22	\$12,754.35	\$12,804.58	\$12,854.91	\$12,905.34	\$12,955.87	\$13,006.50	\$13,057.23	\$13,108.06	\$13,158.99	\$13,209.92	\$13,260.95	\$13,312.08	\$13,363.31	\$13,414.64	\$13,466.07	\$13,517.60	\$13,569.23	\$13,620.96	\$13,672.79	\$13,724.72	\$13,776.75	\$13,828.88	\$13,881.11	\$13,933.44	\$13,985.87	\$14,038.40	\$14,091.03	\$14,143.76	\$14,196.59	\$14,249.52	\$14,302.55	\$14,355.68	\$14,408.91	\$14,462.24	\$14,515.67	\$14,569.20	\$14,622.83	\$14,676.56	\$14,730.39	\$14,784.32	\$14,838.35	\$14,892.48	\$14,946.71	\$15,001.04	\$15,055.47	\$15,109.90	\$15,164.43	\$15,218.96	\$15,273.59	\$15,328.32	\$15,383.15	\$15,438.08	\$15,493.01	\$15,548.04	\$15,603.17	\$15,658.40	\$15,713.73	\$15,769.16	\$15,824.69	\$15,880.32	\$15,936.05	\$15,991.88	\$16,047.81	\$16,103.84	\$16,159.97	\$16,216.20	\$16,272.53	\$16,328.96	\$16,385.49	\$16,442.12	\$16,498.85	\$16,555.68	\$16,612.61	\$16,669.64	\$16,726.77	\$16,784.00	\$16,841.33	\$16,898.76	\$16,956.29	\$17,013.92	\$17,071.65	\$17,129.48	\$17,187.41	\$17,245.44	\$17,303.57	\$17,361.80	\$17,420.23	\$17,478.76	\$17,537.39	\$17,596.12	\$17,654.95	\$17,713.88	\$17,772.91	\$17,832.04	\$17,891.27	\$17,950.60	\$18,010.13	\$18,069.76	\$18,129.49	\$18,189.32	\$18,249.25	\$18,309.28	\$18,369.41	\$18,429.64	\$18,489.97	\$18,550.40	\$18,610.93	\$18,671.56	\$18,732.29	\$18,793.12	\$18,854.05	\$18,915.08	\$18,976.21	\$19,037.44	\$19,098.77	\$19,160.20	\$19,221.73	\$19,283.36	\$19,345.09	\$19,406.92	\$19,468.85	\$19,530.88	\$19,593.01	\$19,655.24	\$19,717.57	\$19,780.00	\$19,842.63	\$19,905.46	\$19,968.39	\$20,031.42	\$20,094.55	\$20,157.78	\$20,221.11	\$20,284.54	\$20,348.07	\$20,411.70	\$20,475.43	\$20,539.26	\$20,603.19	\$20,667.22	\$20,731.35	\$20,795.58	\$20,859.91	\$20,924.44	\$20,989.07	\$21,053.80	\$21,118.63	\$21,183.56	\$21,248.59	\$21,313.72	\$21,378.95	\$21,444.28	\$21,509.71	\$21,575.24	\$21,640.87	\$21,706.60	\$21,772.43	\$21,838.36	\$21,904.39	\$21,970.52	\$22,036.75	\$22,103.08	\$22,169.51	\$22,236.04	\$22,302.67	\$22,369.40	\$22,436.23	\$22,503.16	\$22,570.19	\$22,637.32	\$22,704.55	\$22,771.88	\$22,839.31	\$22,906.84	\$22,974.47	\$23,042.20	\$23,110.03	\$23,177.96	\$23,246.09	\$23,314.32	\$23,382.65	\$23,451.08	\$23,519.61	\$23,588.24	\$23,656.97	\$23,725.80	\$23,794.73	\$23,863.76	\$23,932.89	\$24,002.12	\$24,071.45	\$24,140.88	\$24,210.41	\$24,280.04	\$24,349.77	\$24,419.60	\$24,489.53	\$24,559.56	\$24,629.69	\$24,699.92	\$24,770.25	\$24,840.68	\$24,911.21	\$24,981.84	\$25,052.57	\$25,123.40	\$25,194.33	\$25,265.36	\$25,336.49	\$25,407.72	\$25,479.05	\$25,550.48	\$25,621.91	\$25,693.44	\$25,765.07	\$25,836.80	\$25,908.63	\$25,980.56	\$26,052.59	\$26,124.72	\$26,196.95	\$26,269.28	\$26,341.71	\$26,414.24	\$26,486.87	\$26,559.60	\$26,632.43	\$26,705.36	\$26,778.39	\$26,851.52	\$26,924.75	\$27,000.08	\$27,075.41	\$27,150.84	\$27,226.37	\$27,301.90	\$27,377.53	\$27,453.26	\$27,529.09	\$27,604.92	\$27,680.85	\$27,756.88	\$27,832.91	\$27,909.04	\$27,985.27	\$28,061.50	\$28,137.83	\$28,214.26	\$28,290.79	\$28,367.42	\$28,444.15	\$28,520.98	\$28,597.91	\$28,674.94	\$28,752.07	\$28,829.30	\$28,906.63	\$28,984.06	\$29,061.59	\$29,139.22	\$29,216.95	\$29,294.78	\$29,372.71	\$29,450.74	\$29,528.87	\$29,607.00	\$29,685.23	\$29,763.56	\$29,841.99	\$29,920.52	\$30,000.05	\$30,079.68	\$30,159.41	\$30,239.24	\$30,319.17	\$30,399.20	\$30,479.33	\$30,559.56	\$30,639.89	\$30,720.32	\$30,800.85	\$30,881.48	\$30,962.11	\$31,042.84	\$31,123.67	\$31,204.50	\$31,285.43	\$31,366.46	\$31,447.59	\$31,528.82	\$31,609.15	\$31,689.58	\$31,770.11	\$31,850.74	\$31,931.47	\$32,012.30	\$32,093.23	\$32,174.26	\$32,255.39	\$32,336.62	\$32,417.95	\$32,499.38	\$32,580.91	\$32,662.54	\$32,744.27	\$32,826.10	\$32,908.03	\$32,990.06	\$33,072.19	\$33,154.42	\$33,236.75	\$33,319.18	\$33,401.71	\$33,484.34	\$33,567.07	\$33,649.90	\$33,732.83	\$33,815.86	\$33,898.99	\$33,982.22	\$34,065.55	\$34,148.98	\$34,232.51	\$34,316.14	\$34,399.87	\$34,483.70	\$34,567.63	\$34,651.66	\$34,735.79	\$34,819.92	\$34,904.15	\$34,988.48	\$35,072.91	\$35,157.44	\$35,242.07	\$35,326.70	\$35,411.43	\$35,496.26	\$35,581.19	\$35,666.22	\$35,751.35	\$35,836.58	\$35,921.91	\$36,007.34	\$36,092.87	\$36,178.50	\$36,264.23	\$36,350.06	\$36,435.99	\$36,522.02	\$36,608.15	\$36,694.38



Table 2 Projection 6  
 Helendale Community Services District  
 Scenario 2 - Mainlam \$2.5MM In Fund Balance - No Debt - \$15 increase in three increments (Jan 22, Jul 22 & Jan 23)

ACCOUNT TITLE	Actual		Budget		Projections									
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
<b>Beginning Balance</b>			\$3,177,494	\$3,888,616	\$3,226,984	\$2,627,352	\$2,047,218	\$2,168,854	\$2,266,782	\$2,365,151				
Rate Adjustments		\$36.64		13.6%	12.0%	10.7%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%		
Rate Effective July 1st		\$36.64	\$36.64	\$46.64	\$46.64	\$51.64	\$53.45	\$55.32	\$57.25	\$59.26	\$61.33	\$63.40		
Rate Effective January 1st		\$41.64	\$41.64	\$51.64	\$51.64	\$56.64	\$58.51	\$60.38	\$62.31	\$64.24	\$66.17	\$68.10		
<b>Revenue Generated by This Fund:</b>														
Sewer Service Charges	\$1,279,102	\$1,279,069	\$1,281,667	\$1,369,117	\$1,631,467	\$1,718,917	\$1,869,590	\$1,935,026	\$2,002,752	\$2,072,848	\$2,145,398	\$2,217,948		
Permits & Inspection	876	438	0	0	0	0	0	0	0	0	0	0		
Connection Fees	16,606	6,722	438	438	438	438	438	438	438	438	438	438		
Fees & Services	45	0	0	0	0	0	0	0	0	0	0	0		
Delinquent Fees & Penalties	16,357	18,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
Special Assessments - Sewer Standby	14,261	16,962	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
Special Assessments - PY Sewer Standby	4,883	16,747	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800		
Penalties on Delinquent Taxes	759	8,108	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550		
Gain or Loss on Sale of Assets	2,173	0	0	0	0	0	0	0	0	0	0	0		
Other Income	7,407	0	0	0	0	0	0	0	0	0	0	0		
Park Fund Transfer	0	0	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100		
<b>Total Revenue</b>	<b>\$1,342,468</b>	<b>\$1,346,162</b>	<b>\$1,360,555</b>	<b>\$1,448,005</b>	<b>\$1,770,355</b>	<b>\$1,797,805</b>	<b>\$1,948,478</b>	<b>\$2,013,914</b>	<b>\$2,081,640</b>	<b>\$2,151,736</b>	<b>\$2,224,286</b>	<b>\$2,296,836</b>		
<b>ACCOUNT TITLE</b>	<b>Actual</b>	<b>Budget</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>		
<b>SALARIES &amp; FRINGE BENEFITS</b>	<b>\$176,348</b>	<b>\$200,121</b>	<b>\$228,925</b>	<b>\$240,371</b>	<b>\$252,900</b>	<b>\$265,009</b>	<b>\$278,260</b>	<b>\$292,173</b>	<b>\$306,781</b>	<b>\$322,120</b>	<b>\$338,226</b>	<b>\$355,130</b>		
Salaries - Full Time	10,965	22,926	15,920	16,716	17,552	18,430	19,351	20,315	21,323	22,374	23,468	24,605		
Salaries - Over Time	12,870	13,380	14,310	15,028	15,771	16,566	17,394	18,264	19,177	20,136	21,142	22,194		
Salaries - On Call Pay	26,245	27,445	30,795	32,335	33,951	35,649	37,432	39,303	41,268	43,332	45,498	47,766		
PERS Retirement	37,172	36,266	46,800	49,140	51,597	54,177	56,886	59,730	62,716	65,852	69,145	72,588		
Employee Group Insurance	24,205	37,302	7,018	7,369	7,737	8,124	8,530	8,957	9,405	9,875	10,369	10,887		
Workers Compensation	2,727	3,275	3,508	3,684	3,866	4,051	4,264	4,478	4,702	4,937	5,183	5,440		
Payroll Taxes - FICA/Medicare	0	2,040	0	0	0	0	0	0	0	0	0	0		
Vision / Dental Expense	77	4,711	0	0	0	0	0	0	0	0	0	0		
PERS EPIC	55	2,784	3,385	3,365	3,354	3,332	3,319	3,306	3,292	3,278	3,264	3,250		
PEPPA Retirement	16,770	0	0	0	0	0	0	0	0	0	0	0		
Actuarial Pension Expense Adjustment	479,618	481,681	574,395	603,115	633,271	664,934	698,181	733,090	769,745	808,232	848,666	890,050		
Admin Allocation	\$786,952	\$831,929	\$895,785	\$941,625	\$988,706	\$1,038,141	\$1,090,048	\$1,144,551	\$1,201,778	\$1,261,867	\$1,324,961	\$1,391,109		
<b>MAINTENANCE AND OPERATIONS</b>	<b>\$14,721</b>	<b>\$23,787</b>	<b>\$25,000</b>	<b>\$25,750</b>	<b>\$26,523</b>	<b>\$27,318</b>	<b>\$28,138</b>	<b>\$28,982</b>	<b>\$29,851</b>	<b>\$30,747</b>	<b>\$31,669</b>	<b>\$32,617</b>		
Laboratory Analysis	46,613	16,497	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,189		
Contractual Services	0	0	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,046		
Contract Sales - Sod Farm	0	0	0	0	0	0	0	0	0	0	0	0		
Software / GIS Support	2,400	4,800	2,400	2,472	2,546	2,622	2,700	2,780	2,862	2,946	3,040	3,134		
Permits and Fees	24,900	45,703	27,617	28,446	29,299	30,178	31,083	32,016	32,976	33,962	34,984	36,042		
Education and Training	3,929	4,224	6,467	6,661	6,861	7,067	7,279	7,497	7,722	7,954	8,192	8,436		
Insurance	0	0	0	0	0	0	0	0	0	0	0	0		
Utilities - Electric	61,385	80,640	79,750	82,143	84,607	87,145	89,760	92,452	95,226	98,083	101,025	104,057		
Utilities - Gas	1,035	673	720	742	764	787	810	835	860	886	912	939		
Sledge/Compost Disposal	6,657	13,809	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,221		
Telephone	3,333	4,290	4,896	5,043	5,194	5,350	5,510	5,676	5,846	6,021	6,202	6,389		
Operations & Maintenance	49,594	8,614	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,617		
Vehicle Maintenance	14,737	20,550	16,820	17,325	17,844	18,380	18,931	19,499	20,084	20,686	21,307	21,946		
Vehicle Fuel	7,767	10,168	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,744		
Mileage and Travel Reimbursement	0	1,392	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,564		
Operating Supplies	13,339	2,713	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524		
Supplies	0	0	50	50	60	60	60	60	60	60	60	60		
Public Outreach	1,192	1,893	3,243	3,340	3,440	3,544	3,652	3,764	3,881	4,002	4,128	4,258		
Uniforms	2,112	1,451	3,090	3,090	3,183	3,278	3,374	3,471	3,569	3,669	3,770	3,872		
Small Tools	441	452	643	662	682	703	724	745	768	791	815	840		
Dues and Subscriptions	\$254,155	\$243,655	\$267,606	\$275,634	\$283,904	\$292,421	\$301,193	\$310,229	\$319,536	\$329,122	\$338,996	\$349,149		
<b>Total Operating Expenses</b>	<b>\$1,041,107</b>	<b>\$1,075,685</b>	<b>\$1,164,392</b>	<b>\$1,217,259</b>	<b>\$1,272,609</b>	<b>\$1,330,562</b>	<b>\$1,391,242</b>	<b>\$1,454,780</b>	<b>\$1,521,314</b>	<b>\$1,590,989</b>	<b>\$1,663,956</b>	<b>\$1,741,231</b>		
<b>Net Revenue Before Capital(Loss)</b>	<b>\$301,361</b>	<b>\$270,577</b>	<b>\$196,163</b>	<b>\$230,746</b>	<b>\$437,746</b>	<b>\$467,243</b>	<b>\$557,237</b>	<b>\$559,134</b>	<b>\$560,325</b>	<b>\$560,747</b>	<b>\$560,329</b>	<b>\$560,329</b>		
Debt Service Coverage	4.86	3.61	2.61	3.19	6.05	6.46	7.70	7.73	7.74	7.75	7.75	15.48		
<b>CAPITAL</b>	<b>\$364,609</b>	<b>\$189,233</b>	<b>\$0</b>	<b>\$830,000</b>	<b>\$965,000</b>	<b>\$975,000</b>	<b>\$100,000</b>	<b>\$750,000</b>	<b>\$390,000</b>	<b>\$390,000</b>	<b>\$390,000</b>	<b>\$390,000</b>		
Capital Improvement Program	62,014	75,035	75,042	72,378	72,378	72,378	72,378	72,378	72,378	72,378	72,378	72,378		
Existing Debt Service	\$426,623	\$264,268	\$75,942	\$902,378	\$1,037,378	\$1,047,378	\$1,172,378	\$622,378	\$462,378	\$462,378	\$462,378	\$462,189		
<b>SUBTOTAL</b>	<b>\$1,467,730</b>	<b>\$1,339,852</b>	<b>\$1,239,433</b>	<b>\$2,119,637</b>	<b>\$2,309,987</b>	<b>\$2,377,939</b>	<b>\$1,563,619</b>	<b>\$2,277,157</b>	<b>\$1,983,692</b>	<b>\$2,063,367</b>	<b>\$2,090,145</b>	<b>\$2,090,145</b>		
<b>Net Revenue(Loss)</b>	<b>(\$125,262)</b>	<b>\$6,309</b>	<b>\$121,122</b>	<b>(\$671,632)</b>	<b>(\$599,632)</b>	<b>(\$580,134)</b>	<b>\$384,859</b>	<b>(\$263,244)</b>	<b>\$97,948</b>	<b>\$98,369</b>	<b>\$134,141</b>	<b>\$134,141</b>		
<b>Ending Balance</b>	<b>\$3,896,616</b>	<b>\$3,226,984</b>	<b>\$2,627,352</b>	<b>\$2,047,218</b>	<b>\$2,168,854</b>	<b>\$2,266,782</b>	<b>\$2,365,151</b>	<b>\$2,466,782</b>	<b>\$2,571,151</b>	<b>\$2,676,151</b>	<b>\$2,781,151</b>	<b>\$2,886,151</b>		

Table 3 Projection 7  
 Helendale Community Services District  
 Scenario 3: Maintain \$2.2MM in Fund Balance - No Debt - \$ 5 increase in July 22 and July 23 and 3% CPI for years 3, 4 & 5

ACCOUNT NO.	ACCOUNT TITLE	Actual		Budget		Projections											
		2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29				
	<b>Beginning Balance</b>			\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64
	Rate Adjustments			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Rate Effective July 1st			\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64
	Rate Effective January 1st 2022			\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64	\$36.64
	<b>Revenue Generated by This Fund:</b>			\$1,279,102	\$1,279,069	\$1,281,667	\$1,456,567	\$1,631,467	\$1,680,411	\$1,730,824	\$1,782,748	\$1,845,144	\$1,909,725				
	Permits & Inspection	876	438	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Connection Fees	16,606	6,722	438	438	438	438	438	438	438	438	438	438	438	438	438	438
	Fees & Services	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Delinquent Fees & Penalties	16,357	18,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Special Assessments - Sewer Standby	14,261	16,962	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Special Assessments - PY Sewer Standby	4,883	16,747	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
	Penalties on Delinquent Taxes	759	8,108	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
	Gain or Loss on Sale of Assets	2,173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Income	7,407	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Park Fund Transfer	0	0	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100
	<b>Total Revenue</b>	<b>\$1,342,468</b>	<b>\$1,346,162</b>	<b>\$1,360,555</b>	<b>\$1,360,555</b>	<b>\$1,555,455</b>	<b>\$1,710,355</b>	<b>\$1,770,355</b>	<b>\$1,799,299</b>	<b>\$1,809,712</b>	<b>\$1,861,636</b>	<b>\$1,924,032</b>	<b>\$1,988,613</b>				
	<b>Salaries &amp; Fringe Benefits</b>			\$176,348	\$200,121	\$228,925	\$252,390	\$265,009	\$278,260	\$292,173	\$306,781	\$322,120	\$338,226				
	Salaries - Full Time	10,865	22,926	16,162	15,920	16,716	17,552	18,430	19,351	20,319	21,334	22,401	23,520				
	Salaries - On Call Pay	12,870	13,390	14,310	15,026	15,777	16,566	17,394	18,264	19,177	20,136	21,142	22,196				
	PERS Retirement	26,245	27,445	30,795	32,335	33,951	35,649	37,432	39,303	41,268	43,332	45,498	47,775				
	Employee Group Insurance	37,172	36,266	46,800	49,140	51,597	54,177	56,886	59,730	62,716	65,852	69,145	72,590				
	Workers Compensation	24,205	37,302	7,018	7,369	7,737	8,124	8,530	8,957	9,405	9,875	10,369	10,887				
	Payroll Taxes - FICA/Medicare	2,727	3,275	3,508	3,684	3,868	4,061	4,264	4,478	4,702	4,937	5,183	5,440				
	Vision / Dental Expense	0	2,040	0	0	0	0	0	0	0	0	0	0				
	PERS EPIC	77	4,711	0	0	0	0	0	0	0	0	0	0				
	PEPRA Retirement	55	2,784	3,224	3,385	3,554	3,732	3,919	4,115	4,320	4,536	4,763	5,000				
	Actuarial Pension Expense Adjustment	16,770	0	0	0	0	0	0	0	0	0	0	0				
	Admin Allocation	479,618	481,681	547,043	574,395	603,115	633,271	664,934	698,181	733,090	769,745	808,232	848,661				
	<b>SUBTOTAL</b>	<b>\$786,952</b>	<b>\$831,929</b>	<b>\$896,785</b>	<b>\$941,625</b>	<b>\$988,706</b>	<b>\$1,038,141</b>	<b>\$1,090,048</b>	<b>\$1,144,551</b>	<b>\$1,201,778</b>	<b>\$1,261,867</b>	<b>\$1,324,961</b>	<b>\$1,391,961</b>				
	<b>MAINTENANCE AND OPERATIONS</b>			\$14,721	\$23,787	\$25,000	\$26,523	\$27,316	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669				
	Land Analysis	46,613	16,497	0	0	0	0	0	0	0	0	0	0				
	Contractual Services	0	0	0	0	0	0	0	0	0	0	0	0				
	Contract Services - Sod Farm	0	0	0	0	0	0	0	0	0	0	0	0				
	Permits & GIS Support	2,400	4,800	2,400	2,472	2,546	2,623	2,702	2,782	2,866	2,952	3,040	3,130				
	Software / GIS Support	24,900	45,703	27,617	28,446	29,299	30,178	31,083	32,016	32,976	33,965	34,984	36,033				
	Education and Training	3,929	4,224	4,667	6,661	6,861	7,067	7,279	7,497	7,722	7,954	8,192	8,436				
	Insurance	0	0	0	0	0	0	0	0	0	0	0	0				
	Utilities - Electric	61,385	80,640	79,750	82,143	84,607	87,145	89,760	92,452	95,226	98,083	101,025	104,057				
	Utilities - Gas	1,035	673	720	742	764	787	810	835	860	886	912	939				
	Sledge/Compost Disposal	6,657	13,809	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,220				
	Telephone	3,333	4,290	4,896	5,043	5,194	5,350	5,510	5,676	5,846	6,021	6,202	6,387				
	Operations & Maintenance	49,594	8,614	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,617				
	Vehicle Maintenance	14,737	20,550	16,820	17,325	17,844	18,380	18,931	19,499	20,084	20,686	21,307	21,944				
	Vehicle Fuel	7,767	10,168	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,744				
	Mileage and Travel Reimbursement	0	1,392	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,565				
	Office Supplies	13,339	2,713	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524				
	Office Supplies	0	0	0	567	583	601	620	640	660	681	702	724				
	Public Outreach	0	0	0	0	0	0	0	0	0	0	0	0				
	Uniforms	1,192	1,893	3,243	3,340	3,440	3,544	3,650	3,760	3,872	3,988	4,108	4,232				
	Small Tools	2,112	1,451	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,913				
	Dues and Subscriptions	441	452	662	662	662	662	662	662	662	662	662	662				
	<b>SUBTOTAL</b>	<b>\$254,155</b>	<b>\$243,655</b>	<b>\$267,606</b>	<b>\$275,634</b>	<b>\$283,904</b>	<b>\$292,421</b>	<b>\$301,193</b>	<b>\$310,229</b>	<b>\$319,536</b>	<b>\$329,122</b>	<b>\$338,996</b>	<b>\$349,164</b>				
	<b>Total Operating Expenses</b>	<b>\$1,041,107</b>	<b>\$1,075,585</b>	<b>\$1,164,392</b>	<b>\$1,217,259</b>	<b>\$1,272,609</b>	<b>\$1,330,562</b>	<b>\$1,391,242</b>	<b>\$1,454,780</b>	<b>\$1,521,314</b>	<b>\$1,590,989</b>	<b>\$1,663,956</b>	<b>\$1,740,282</b>				
	<b>Net Revenue Before Capital(Loss)</b>	<b>\$301,361</b>	<b>\$270,577</b>	<b>\$196,163</b>	<b>\$143,296</b>	<b>\$262,846</b>	<b>\$379,793</b>	<b>\$368,058</b>	<b>\$354,932</b>	<b>\$340,322</b>	<b>\$333,043</b>	<b>\$324,656</b>	<b>\$316,666</b>				
	Debt Service Coverage	4.86	3.61	2.61	1.98	3.63	5.25	5.09	4.90	4.70	4.50	4.30	4.10				
	<b>CAPITAL</b>																
	Capital Improvement Program	\$364,609	\$189,233	\$0	\$630,000	\$965,000	\$975,000	\$100,000	\$100,000	\$750,000	\$0	\$0	\$0				
	Existing Debt Service	62,014	75,035	75,042	72,378	72,378	72,378	72,378	72,378	72,378	72,378	72,378	72,378				
	<b>SUBTOTAL</b>	<b>\$426,623</b>	<b>\$264,268</b>	<b>\$75,042</b>	<b>\$902,378</b>	<b>\$1,037,378</b>	<b>\$1,047,378</b>	<b>\$172,378</b>	<b>\$172,378</b>	<b>\$822,378</b>	<b>\$72,378</b>	<b>\$72,378</b>	<b>\$72,378</b>				
	<b>Total Exp &amp; CIP</b>	<b>\$1,467,730</b>	<b>\$1,339,852</b>	<b>\$1,239,433</b>	<b>\$2,119,637</b>	<b>\$2,309,987</b>	<b>\$2,377,939</b>	<b>\$1,563,619</b>	<b>\$2,277,157</b>	<b>\$1,593,692</b>	<b>\$1,663,367</b>	<b>\$1,700,145</b>	<b>\$1,740,145</b>				
	<b>Net Revenue(Loss)</b>	<b>(\$125,262)</b>	<b>\$6,309</b>	<b>(\$121,122)</b>	<b>(\$759,062)</b>	<b>(\$774,532)</b>	<b>(\$667,594)</b>	<b>\$195,680</b>	<b>(\$467,446)</b>	<b>\$257,945</b>	<b>\$260,666</b>	<b>\$288,468</b>	<b>\$316,666</b>				
	<b>Ending Balance</b>			<b>\$3,896,616</b>	<b>\$3,139,534</b>	<b>\$2,385,002</b>	<b>\$1,697,418</b>	<b>\$1,893,098</b>	<b>\$1,425,653</b>	<b>\$1,693,597</b>	<b>\$1,954,263</b>	<b>\$2,242,731</b>	<b>\$2,588,468</b>				