



Budget FY 2024

Adopted June 15, 2023

Helendale Community Services District Board of Directors

The District is governed by a five-member Board of Directors elected to four-year terms in even-year election cycles with two elected in one cycle and three elected the following cycle. The Board of Directors sets the policies of the District and delegate management responsibilities to an at-will contracted General Manager. The General Manager is responsible for the staffing of the District including department managers and supervisors. The District currently employs seventeen full-time and eleven part-time employees. The District's General Manager, General Counsel, and external Auditor report to the Board of Directors.

Helendale CSD holds regularly scheduled Board meetings are on the first and third Thursday of each month at 6:00 pm at 26540 Vista Road, Suite C. Meetings are open to the public and attendance is encouraged.



Henry Spiller
President



Ron Clark
Vice President



Sandy Haas



George Cardenas



Annette Roper

Staff

Kimberly Cox, General Manager
Alex Aviles, Wastewater Operations Manager
Craig Carlson, Water Operations Manager
Sharon Kreinop, Senior Accounting Technician
Jean Thomas, Customer Service Supervisor
Cheryl Vermette, Parks, Recreation & Programs Supervisor

Budget Guide

The purpose of Helendale CSD's budget is to serve as a blueprint for providing services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which policies, priorities, and programs are implemented. It provides the means to communicate to residents, customers, and employees how the District's financial resources are used to provide services to the community. The budget is organized by department.

A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. Each fund has line-item descriptions on revenues and expenses. Most budgets offer far less detail, however, at the direction of the Board of Directors and in an effort to provide the highest level of transparency regarding the District finances, line-item detail is provided in most expenditure categories.

After the proposed department budgets are submitted by the General Manager to the Board of Directors in April and May, a Special Budget Meeting is held to review the Draft budget. A public hearing at a regular Board meeting is held to consider adoption. The Budget is adopted prior to July 1st every year.

Budget Message: Includes the General Managers letter to the Board of Directors and describes what is in the budget, including budget issues and policies that lead to the development of the budget.

Budget Overview: Provides a summarized narrative of the budget highlights; explanation on variances both on revenues and expenditures; and other pertinent data about the budget.

General Information: Includes the Budget Guide; describes the budget process; and provides the description of each fund. The funds are listed below:

- Water Fund (Enterprise)
- Wastewater Fund (Enterprise)
- Solid Waste Fund (Enterprise)
- Recycling Center Fund (General Government)
- District Properties Fund (General Government)
- Park and Recreation Fund (General Government)
- Administration Fund (General Government)

Summaries of Financial Data: Provides a variety of financial analyses such as debt; pie charts of resources and appropriations; multi-year budget comparisons by fund; revenue details/narratives with historical trends.

Departmental Details: Divides the document by department. The reader will find an organization chart; a narrative describing the department. This section also provides the financial data of each department including multi-year comparisons of expenditures.

Capital Improvement Program: Provides a summary of the proposed capital improvement projects planned for the next five years with an estimated cost for each project.

The budget document also includes a brief history of Helendale; miscellaneous statistics, community profile; financial policies; and a glossary of budget terms.

MISSION & VISION STATEMENT

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

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



ESTABLISHED IN:

2007

OF EMPLOYEES:

26



Our mission is to:



Provide adequate Well Maintained Infrastructure



Hire and retain high quality staff



Provide park spaces and recreational opportunities



Promote Partnerships

Services



Water



Wastewater



Solid Waste



Park & Recreation



Properties



Administration



Thrift Store/Recycling Center

History of Helendale

The original name given to the area by the Mojave Indians was Point of Rocks. The Santa Fe Railroad arrived in the 1880s and built a station at Point of Rocks, which provided a watering stop for the steam engine locomotives moving trains across the High Desert. On December 15, 1897, the name was changed to Helen in honor of Helen A. Wells, daughter of railroad executive Arthur G. Wells. On September 22, 1918, the name was changed to Helendale.

Route 66, or National Trails Highway, was paved and officially opened in the Helendale area in 1926. Helendale has an historical marker commemorating the old road that is located 100 yards south of the intersection of Route 66 and Vista Road.

In 1969, the primarily rural agricultural area began to change with the construction on a 277 acre resort community within Helendale that included two man made lakes. The community called Silver Lakes opened in the early 1970s and was marketed to mid-level executives as a vacation home with attractive, affordable amenities such as golf, swimming, tennis in a desert oasis.

During the 1990's a water adjudication in the high desert was a catalyst for the transition of Helendale from alfalfa fields to fallowed acreage as water rights became a valuable commodity to be sold to municipalities. The Mojave Water Agency, established in 1960 by special legislation was appointed by the court to as the overseer or Watermaster of the Adjudication. As water usage was reduced due to court-ordered ramp downs of usage a group of local residents began evaluating energy and water usage for the local Silver Lakes Homeowners association. When the committee was disbanded by the Association, the group continued their evaluation in local service provision of water and wastewater handled by the County at that time. A fiscal analysis showed that there would be cost savings and efficiencies to be gained if the services were controlled locally.

The group raised funds to submit an application to the Local Agency Formation Commission (LAFCO), a state organization charged with overseeing boundary and service changes. LAFCO deemed the creation of the Helendale Community Services District was feasible and action of the LAFCO Commission paved the way for a ballot measure on November 6, 2006, for the creation of the District and the selection of its five-member board of directors. In a successful election, the 90 square mile Helendale Community Services District was formed under California Government Code Section 67000, et seq and is authorized to provide the services of water, wastewater, solid waste management, park and recreation, graffiti abatement and street lighting. Since the initial formation, one annexation has occurred that expanded the District's boundaries to the south and the west by 7,762 acres bringing the District to more than 97 square miles of primarily vacant land.



Demographics

Population Overview



TOTAL POPULATION

6,317

▲ 8.0%
vs 2019

GROWTH RANK

54 out of **493**

Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



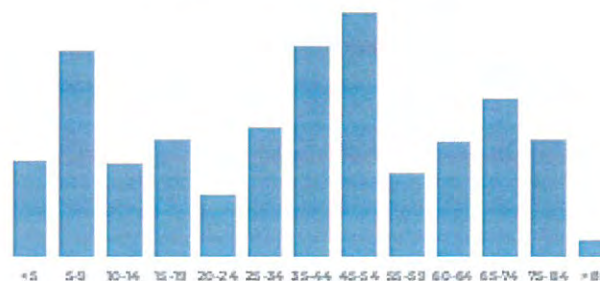
DAYTIME POPULATION

4,079

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Ageing affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

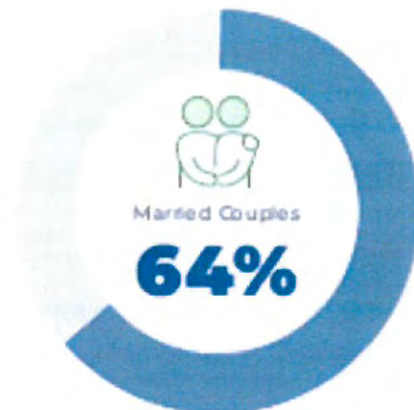
2,239

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 21%

higher than state average



▲ 29%

higher than state average



▼ 18%

lower than state average



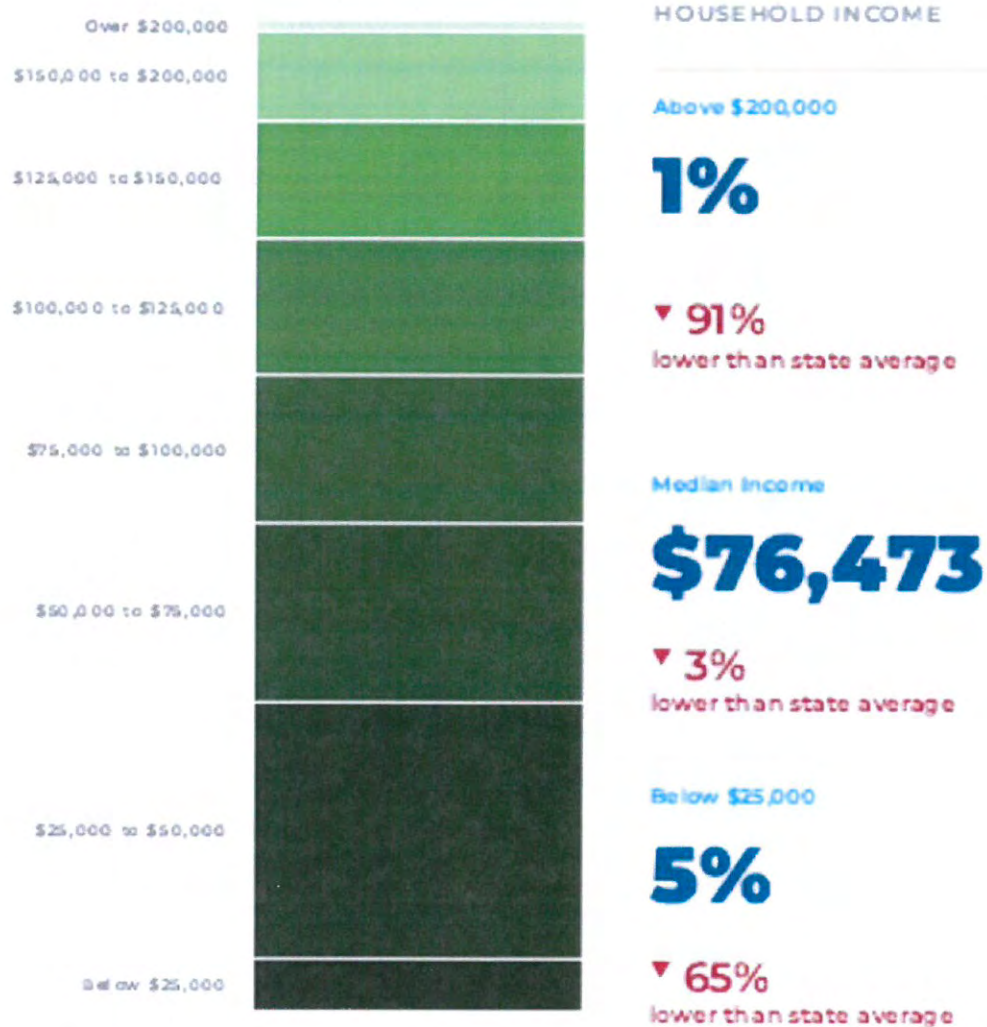
▼ 8%

lower than state average

* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

\$235,800



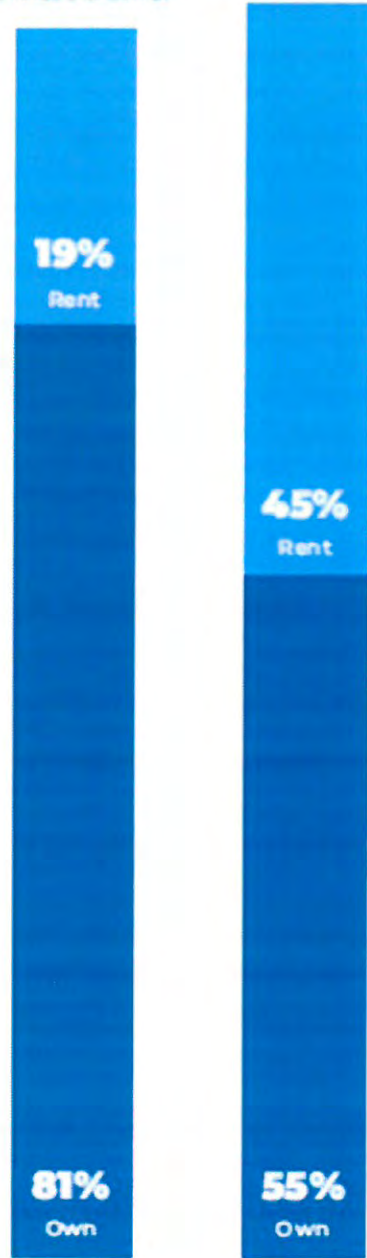
* Data Source: 2020 US Census Bureau

(<https://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Helendale Community Services District

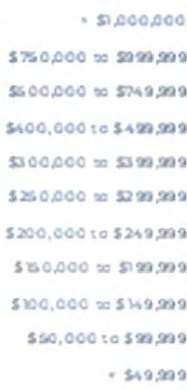
State Avg.



* Data Source: 2020 US Census Bureau

(<https://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau

(<https://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Salary & Benefits

Compensation

Compensation includes both salary and other benefits and are a key consideration in any organization to attract and retain employees in a competitive environment. The District employs certified water and wastewater operators whose technical skills and certifications make them a target for recruitment by other agencies. The General Manager is an at-will employee under contract with the Board, employees are compensated based on competitive salary ranges approved annually by the Board of Directors.

Salary

In 2019, the Board approved a new salary schedule for staff based upon a market-based evaluation completed by a professional firm. The study benchmarked employees' job duties with similar agencies for each of the District's classifications. Several factors were considered, including: local market rates for similar positions in other districts, the level of responsibility, technical qualifications, certifications, and the relative degree of difficulty, and required level of decision making.

Salary ranges have been adjusted annually based upon market factors with Board approval. In order to retain and attract qualified, educated and certified employees, it has been the intent of the Board to keep salary ranges competitive and in pace with inflation. The January Consumer Price Index (CPI), published by the Bureau of Labor Statistics, for all urban consumers within Riverside and San Bernardino Counties is the economic indicator utilized as the basis for consideration of an annual Cost of Living Adjustment (COLA) presented to the Board annually. The cost-of-living adjustment is considered by the Board prior to budget development and is factored into the salaries and other related costs in the FY2024 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2024 is 8%.

Elements that can increase an employee's pay include a merit step increase for satisfactory performance; a promotion which can be based upon several factors including education and/or certification levels achieved; or a cost-of-living increase (COLA) approved by the Board. Employees are evaluated annually and may receive a merit-based pay increase based upon performance as recommended and documented by their respective supervisor.

Employees are encouraged to seek additional education with the assistance of a tuition reimbursement program. Technical staff are also encouraged to achieve higher levels of certification to expand their knowledge within their chosen competencies.

Retirement

For retirement benefits, the District contracts with the California Public Retirement System (CalPERS) for employee retirement. There are two tiers of retirement benefits: Classic formula for those vested in CalPERS prior to 2013 which offers a retirement formula of 2.7% at 55. The second retirement system that was mandated by the Public Employee Pension Reform Act (PEPRA) was signed into law in 2012 and took effective January 1, 2013. The new law limited the retirement benefits that a public agency could provide to employees new to public employment. Currently the District has nine full-time employees enrolled in the CalPERS Classic retirement program and eight full-time employees enrolled in the PEPRA retirement program. The District does not participate in Social Security for full-time employees.

Part-time

The District employs approximately 11 part-time employees in the Recycling Center and in Parks. Social Security is paid for part-time staff who work less than 1000 hours or less. Twenty-four hours of sick leave is provided annually for all part-time staff members.

Medical

In fiscal year 2021 the District increased the medical benefit for full-time staff based upon a market analysis of comparable Districts and the significant increase in costs for medical coverage. The study showed that the District should increase the contribution to the cafeteria plan as well as include options that would allow for any unused portion of the cafeteria funds to be invested in a retirement savings account such as a 457 or 457 ROTH. The benefit was increased to \$1300 per month per employee to be used for premiums for medical, dental, and vision insurance plans with the balance going into a 457 plan.

Life

Life insurance/accidental through a third-party provider is available to staff and will provide up to \$50,000 of benefit. Additional insurance can be purchased by the employee as desired. Further, the District provides State Disability Insurance and Long-Term Disability Insurance.

Leave

The District offers employees 13 paid holidays per year. Competitive sick and vacation leave is accrued by Staff each pay period and used as needed by employees upon approval of a supervisor. Sick leave is accrued at a rate of 3.96 hours per pay period. Vacation leave is accrued based upon tenure and set at a specific rate each pay period. Below is the accrual matrix.

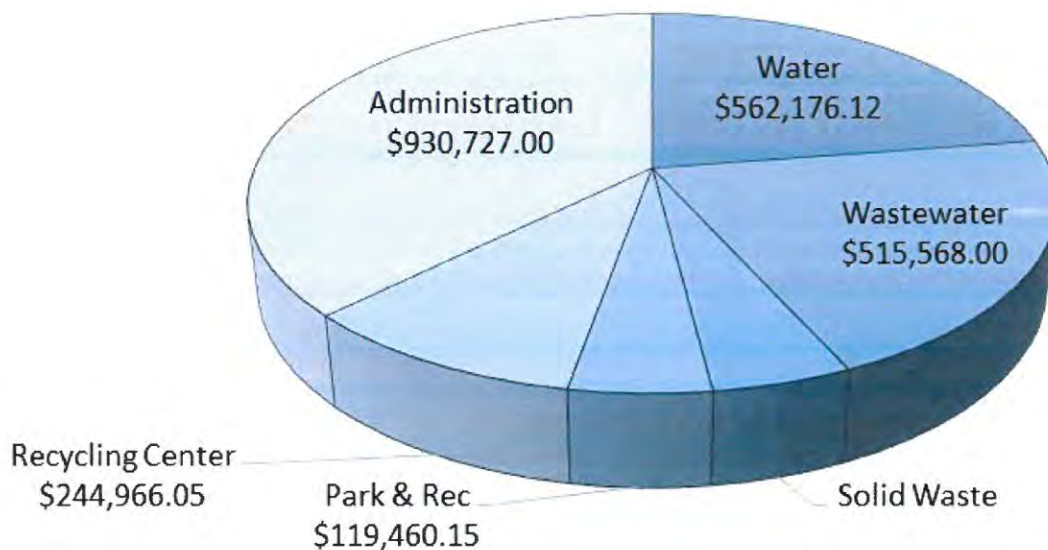
Years of Service	Vacation Days
1-4	80 hours @ 3.077/pp
5-9	120 hours @ 4.61 /pp
10-20	160 hours @ 6.15/pp
20+	200 hours @ 7.69/pp

Personnel

The staff includes both full and part-time employees who receive various levels of benefits. The full-time equivalent or FTE is a factor in employee hours based upon a 2080 work year. The District employs a stable workforce that includes a staff of 22.8 FTE which includes 17 full-time and 11 part-time. The average tenure of the District's full-time staff is 9 years, and the part-time staff tenure is approximately 4 years of service. The District offers competitive medical and retirement benefits for all full-time staff that helps to attract and retain qualified employees. Staffing includes employees certified in the technical and pervasively regulated areas of water treatment and distribution and wastewater collection and treatment; and educational degrees including bachelor's, master's, and doctoral degrees.

Staff has remained fairly consistent over the past nine years with minimal turnover. The current organizational structure includes the addition of .75 FTE.

District Salary & Benefits



Helendale Community Services District

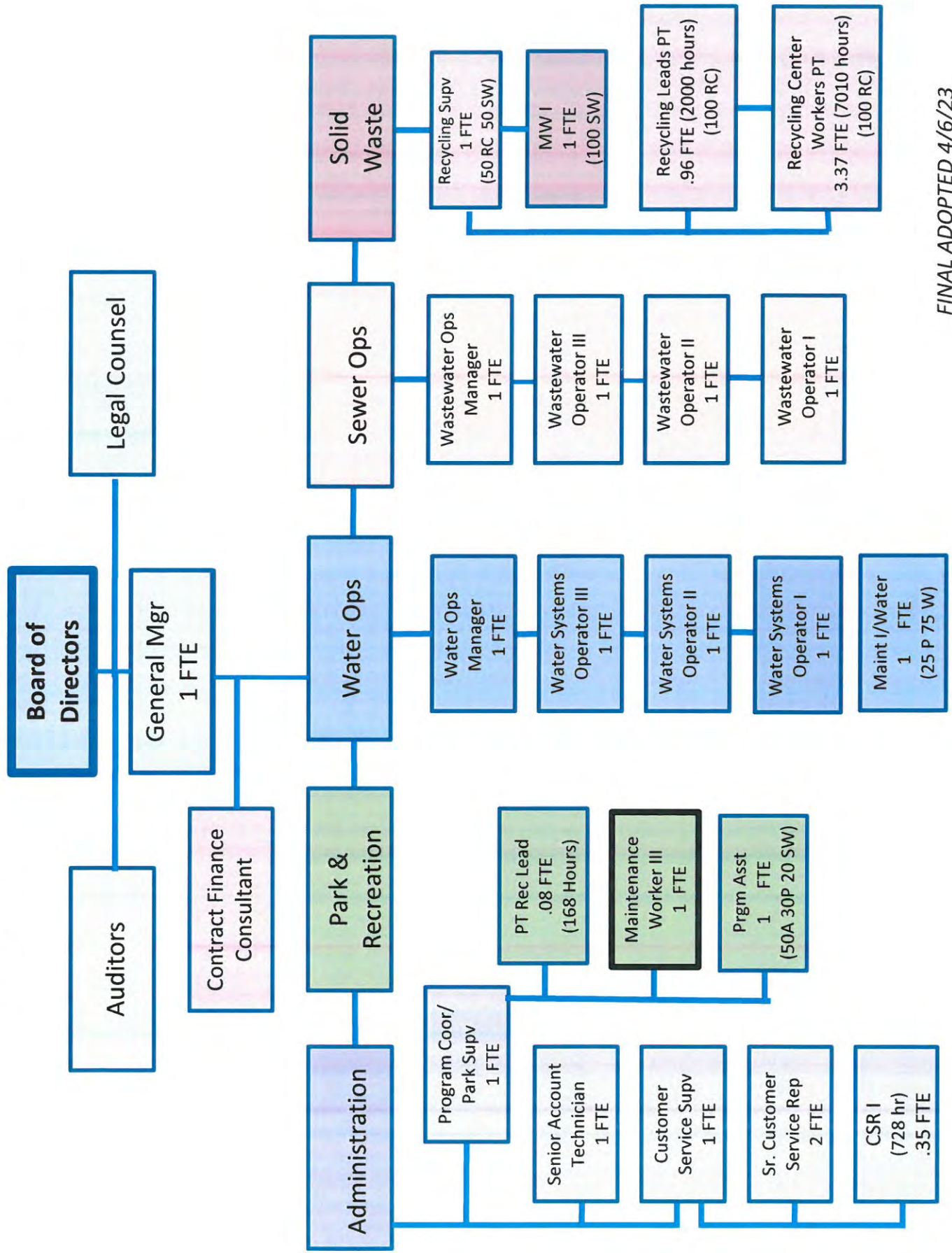


Table of Organization

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Rec Leader	9							\$ 17.84	\$ 22.27	0.08
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	0.25
MWIII	19	\$ 52,418	\$ 65,463	\$ 4,368	\$ 5,455	\$ 2,016.07	\$ 2,517.80	\$ 25.20	\$ 31.47	1

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
WSO I	28	\$ 59,306	\$ 74,065	\$ 4,942	\$ 6,172	\$ 2,281.00	\$ 2,848.66	\$ 28.51	\$ 35.61	1
WSO II	32	\$ 65,463	\$ 81,754	\$ 5,455	\$ 6,813	\$ 2,517.80	\$ 3,144.39	\$ 31.47	\$ 39.30	1
WSOIII	36	\$ 72,259	\$ 90,241	\$ 6,022	\$ 7,520	\$ 2,779.18	\$ 3,470.81	\$ 34.74	\$ 43.39	1
WOM	55	\$ 115,516	\$ 144,264	\$ 9,626	\$ 12,022	\$ 4,442.93	\$ 5,548.62	\$ 55.54	\$ 69.36	1

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
TPO II	32	\$ 65,463	\$ 81,754	\$ 5,455	\$ 6,813	\$ 2,517.80	\$ 3,144.39	\$ 31.47	\$ 39.30	1
TPO III	36	\$ 72,259	\$ 90,241	\$ 6,022	\$ 7,520	\$ 2,779.18	\$ 3,470.81	\$ 34.74	\$ 43.39	1
WWOM	55	\$ 115,516	\$ 144,264	\$ 9,626	\$ 12,022	\$ 4,442.93	\$ 5,548.62	\$ 55.54	\$ 69.36	1

Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Lead-PT	10							\$ 18.28	\$ 22.83	0.96
MW I	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	1
Recycling Center Supv	20	\$ 48,675	\$ 60,789	\$ 4,056	\$ 5,066	\$ 1,872.12	\$ 2,338.03	\$ 23.40	\$ 29.23	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Program Assistant	15	\$ 43,022	\$ 53,728	\$ 3,585	\$ 4,477	\$ 1,654.68	\$ 2,066.47	\$ 20.68	\$ 25.83	1
Sr. CSR	23	\$ 52,418	\$ 65,463	\$ 4,368	\$ 5,455	\$ 2,016.07	\$ 2,517.80	\$ 25.20	\$ 31.47	2
Sr. Acct Tech	29	\$ 60,789	\$ 75,917	\$ 5,066	\$ 6,326	\$ 2,338.03	\$ 2,919.87	\$ 29.23	\$ 36.50	1
CSR Supv	41	\$ 81,754	\$ 102,100	\$ 6,813	\$ 8,508	\$ 3,144.39	\$ 3,926.91	\$ 39.30	\$ 49.09	1
Program/ Park Supv	41	\$ 81,754	\$ 102,100	\$ 6,813	\$ 8,508	\$ 3,144.39	\$ 3,926.91	\$ 39.30	\$ 49.09	1
General Manager	80	\$ 214,161	\$ 267,457	\$ 17,847	\$ 22,288	\$ 8,236.95	\$ 10,286.82	\$ 102.96	\$ 128.59	1

Final Adopted April 6, 2023

Budgetary Control

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

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

In an effort to keep the Board of Directors informed and to provide greater transparency for the public, the review of expenditure occurs on a regular basis. The monthly financial reports presented to the Board in the publicly available agenda material. In addition, under the consent calendar in each meeting material packet a list is published of bills that have been paid since the last public meeting. The Board takes specific action to approve the bills paid at each meeting.

Accounting and Financial Practices

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

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

Funds are organized into two major categories:

Enterprise Funds Water, Wastewater, Solid Waste

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

Financial Policies

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

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

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

- Purchasing
- Investment
- Reserves

Purchasing Policy

The purchasing policy was developed to standardize the purchasing procedures of the Helendale Community Services District and comply with statutory requirements. The policy can serve to increase public confidence in the procedures for District purchasing and to set forth the duties and responsibilities of the General Manager and District staff. The purchasing policy is reviewed periodically and updated as deemed appropriate by the Board of Directors.

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

1) Purchases - Not to Exceed \$5,000.

When the General Manager considers prices to be fair and reasonable and when the total amount of the Purchase does not exceed \$5,000 procedures and documentation will be simplified to the maximum degree possible. The General Manager shall establish such rules of procedures for such Purchases as he/she feels necessary to insure against abuse of the public interest. Procedures shall include verbal authorization, fax authorization, or other form of written authorization as required.

2) Purchases - \$5,000 to \$15,000.

Purchases exceeding \$5,000 but not exceeding \$15,000 in total cost will be supported by a record of price quotations from three (3) different sources or an adequate explanation justifying the absence of such alternate quotes. Such quotations may be obtained in writing, verbally or by such other means as may be prescribed by the General Manager as appropriate to the circumstances. General Manager approval shall be written and become part of the supporting documentation for the Purchase.

3) Purchases - \$15,000 to \$25,000.

Purchases exceeding \$15,000 but not exceeding \$25,000 in total cost will be supported by a record of price quotations and Informal Bids or Formal Bids at the discretion of the General Manager. Criteria to be used for Formal Bid shall be whether or not the Purchase is a Capital Expenditure, a contract for professional services or lease, or an annual purchase order for Supplies, and/or maintenance and repair services. General Manager approval shall be written and become part of the supporting documentation for the Purchase.

4) Purchases Exceeding \$25,000.

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

Investment Policy

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

The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment interest income to the District. The General Manager, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.

The standard of prudence to be used by the General Manager to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (Civil Code Sect. 2261, et seq.) This standard shall be applied in the context of managing an overall portfolio.

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

Reserve Policy

The District's reserve policy was established to protect the District's customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves add additional assurance that current levels of safety, service reliability, and quality will continue into the future. Reserve targets have been established for some funds. Reserves are broken down into three areas: Operations, Replacement, and Disaster Response.

Unrestricted Reserves.

A "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. The District shall endeavor to maintain in each Reserve for Operations an amount sufficient to pay for a minimum of three months of normal operation but not exceed six months of normal operation. However, funds appropriated to any Reserve for Operations may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Operations may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General

A "Reserve for Replacements" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Replacements may be utilized to replace the District's physical plant, as needed. The District shall endeavor to maintain in each Reserve for Replacements an amount approximately equal to twenty-five percent (25%), not to exceed fifty percent (50%), of the total accumulated amount of depreciation of the District's physical plant for the District's general system and as reflected in the annual audit of the District Presented to the Board each year, plus 100% of the prior year's depreciation. However, the funds appropriated to each Reserve for Replacements may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Replacements may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

Reserve for Disaster Response. A "Reserve for Disaster Response" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Disaster Response may be utilized to procure such equipment and supplies, perform such repairs, employ such personnel, and take such other measures as may be necessary or appropriate in the event of a disaster or calamity requiring District response. The District shall endeavor to maintain in each Reserve for Disaster Response an amount approximately equal to Ten Percent (10%) of the original cost of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year. However, the finds appropriated to each Reserve for Disaster Response may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Disaster Response may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

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

Description of Funds, Fund Types & Account Codes

Enterprise Funds

For enterprise funds, the budget is prepared on a full accrual basis. This means expenses are recognized when incurred and revenues are recognized when due to the District. Depreciation expense is not included in budgeting for enterprise funds. The District has three enterprise funds:

- Water Fund
- Wastewater Fund
- Solid Waste Fund

General Government Funds

General Government funds are used to account for several of the CSD's activities which are not included in the enterprise funds. The funds that comprise the General Government Fund include:

- Recycling Center
- District Properties
- Park
- Administration

Budgetary Control

Budgetary control is maintained at the department level within each fund. The District also maintains an encumbrance accounting system budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. At fiscal year-end, all operating budget appropriations lapse. Open encumbrances are reported as reservations of fund balances at fiscal year-end.

Water: Fund 01

- Water service revenues are fairly static with some minor changes in usage patterns. Minor budget adjustments were made based upon usage trends.
- Employee expenses (retirement, workers' compensation, medical benefits) increased due to the addition of .75 FTE and COLA increases.
- Software support was increased due to a change pricing for the licenses. Other software increased by approximately 10%.
- Utilities increased slightly (3%)
- Increased operating supplies. One factor for this increase is due to the rising cost of chlorine.
- Uniforms increased due to the need to purchase winter gear.
- Watermaster fees increased \$0.62 cents per acre foot pumped.

Wastewater: Fund 02

- Sewer revenues have rebounded from several years of negative decline due to the phased-in rate increase which provided a much-needed infusion.
- The rate increase was approved in 2021 with \$5 increase in January 2022, July 2022, and January 2023. The next increase will be 3.5% in July 2024 (FY25) and 3.5% increase in July 25 (FY26).
- Added a Wastewater Operator I position (1 FTE)
- Permits and fees continue to increase as regulatory agencies pass on increases. (i.e., SWRCB, Fire, MDAQMD, etc.)
- Supply costs have increased. The operations and maintenance line item will remain the same while the line item for operating supplies has increased by \$6,000.
- Vehicle maintenance has decreased due to newer vehicles (from \$19,000 to \$2500).
- Lab analysis has increased in the last couple of years, as a result \$2,500 was added to this line item.
- Software has increased based upon anticipated installation of SCADA and an increase in GIS software license.
- Water utility cost for wastewater has increased significantly from \$6,000 to \$13,900 due to meter being identified.

Solid Waste: Fund 06

- Solid waste revenue fluctuates based upon customer base and annual price increases.
- Additional GL's were added to help track individual fees such as SB1383 fees.
- This fund has a positive ending balance for the first time in 3 years due to minor cuts, revenue increase and some staffing offsets.

Thrift Store/Recycling Center: Fund 03

- There were some changes in full time staffing allocation.
- There was a reduction in electrical costs from \$33,000 to \$8,400 since AC units were not completed last year.
- Vehicle maintenance increased slightly.
- Propane increased by \$250 based upon usage.
- Operating supplies increased by \$2,000 over last year's budget.
- The employee incentive program remains unchanged.
- Employees earn a \$10 gift card for every day over \$1,000 in sales.

Properties: Fund 04

- There are no employees assigned to this fund.
- Rental income pays for the debt service on the park property.
- All rents were increased by at least 10%
- Contractual services increased to \$10,000 in anticipation of some masonry work that needs to be done.
- Some utilities increased based upon trends and rate increases.

Parks: Fund 05

- Program revenues are projections based upon prior actual revenue. Program fees typically break even and fluctuate every year with participation.
- Board discretionary revenue funds park operations.
- Added 30% of Program Assistant to budget.
- There is currently a vacancy for a maintenance worker in the Parks Department; the District will be recruiting with anticipation to fill by mid July.
- The General Manager holds the license for herbicides and pesticides – CEU's are required to maintain this license.
- The street lighting bill is paid out of the park fund with revenue from the property taxes.
- The budget for the concerts in the park was increased by \$6,000 due to higher costs for the fireworks.
- Included is an annual allocation for the senior center of \$2500 that will be used for supplies and materials as necessary

Administration: Fund 10

- The District has seen an impressive increase in investment earnings, and Staff anticipates this will continue through January 2024.
- Franchise fees increase based upon CPI increase.
- Solid Waste billing fees pays for one customer service staff member.
- Contractual services increased slightly by \$2,000.
- Software support increased across the board by \$11,000.
- Audit and financial support services were approved by the Board in separate actions.
- Directors' fees reduced based upon reduction in stipend requests \$90,000 to \$60,000.
- Added \$1,500 to the board meeting expenses line item and added executive meeting expenses to category.
- The community promotions fund was established several years ago and allows funding for donations to community organizations. Donations are at the discretion of the General Manager and are typically less than \$300 per donation.
- The employee morale fund pays for the staff Christmas party and birthday gift cards. This is funded in part through salvage funds.
- Expenses in Admin are distributed to Water, Wastewater and Solid Waste.

Budget Process

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

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

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

Capital Improvement Projects Budget Process

The Capital Improvement Project (CIP) list is discussed with the Board each year as part of the budget process. Projects are completed and funds as available and as operational necessity may dictate. If a project is not completed in the year designated on the rolling CIP can be moved to a subsequent year if approved by the Board. All Capital projects over the General Manager's signing authority are approved by the Board of Directors.

Summary

The Fiscal Year 2024 Budget reflects Staff's best estimates of expenditures anticipated for the fiscal year. The District continues its commitment to responsible stewardship of the public's money through sound fiscal management practices. The new budget format was developed last fiscal year to provide a greater level of detail for the public on how the District spends the funds entrusted to the District for services provision. District Staff is focused on providing excellent services and programs to the customers of the District while maintaining the water and wastewater infrastructure, providing solid waste services and being responsive to the needs of the community.

User Fees and Charges

Water Rates

Helendale Community Services District is committed to providing safe, reliable water to its customers that meets all regulatory standards. HCSD customers receive water from two groundwater wells located within the District Service area. A third well will come on-line by July 2023. HCSD's basic operational costs have seen increases including rising electricity costs to operate wells, maintenance and infrastructure costs, labor-related costs and increased expenditures due to regulatory permits and other compliance related mandates. The current meter rates are listed in the chart below. Customer usage is billed at \$1.50 per hundred cubic foot (HCF). One HCF is 748 gallons of water.

Meter Size	Monthly Meter Charge
¾" – 1"	\$46.05
2"	\$96.71
3"	\$363.81
4"	\$460.52
6"	\$690.79

Wastewater Rates

In 2021, the Board adopted a phased-in rate increase. The District had not had a rate increase in its 15-year history. Despite the staff's best efforts and keeping expenses down, rising operational costs and the necessity for capital projects requires a rate increase. The District hired a third-party consultant to perform a rate study evaluating the cost of service with adequate debt coverage and sufficient operating revenue. The study looked at charges for service, infrastructure replacement and capital projects, and inflationary pressure on routine operating costs. Based upon these factors the following rates were approved by the Board on December 2, 2021. There is no rate increase for FY2024.

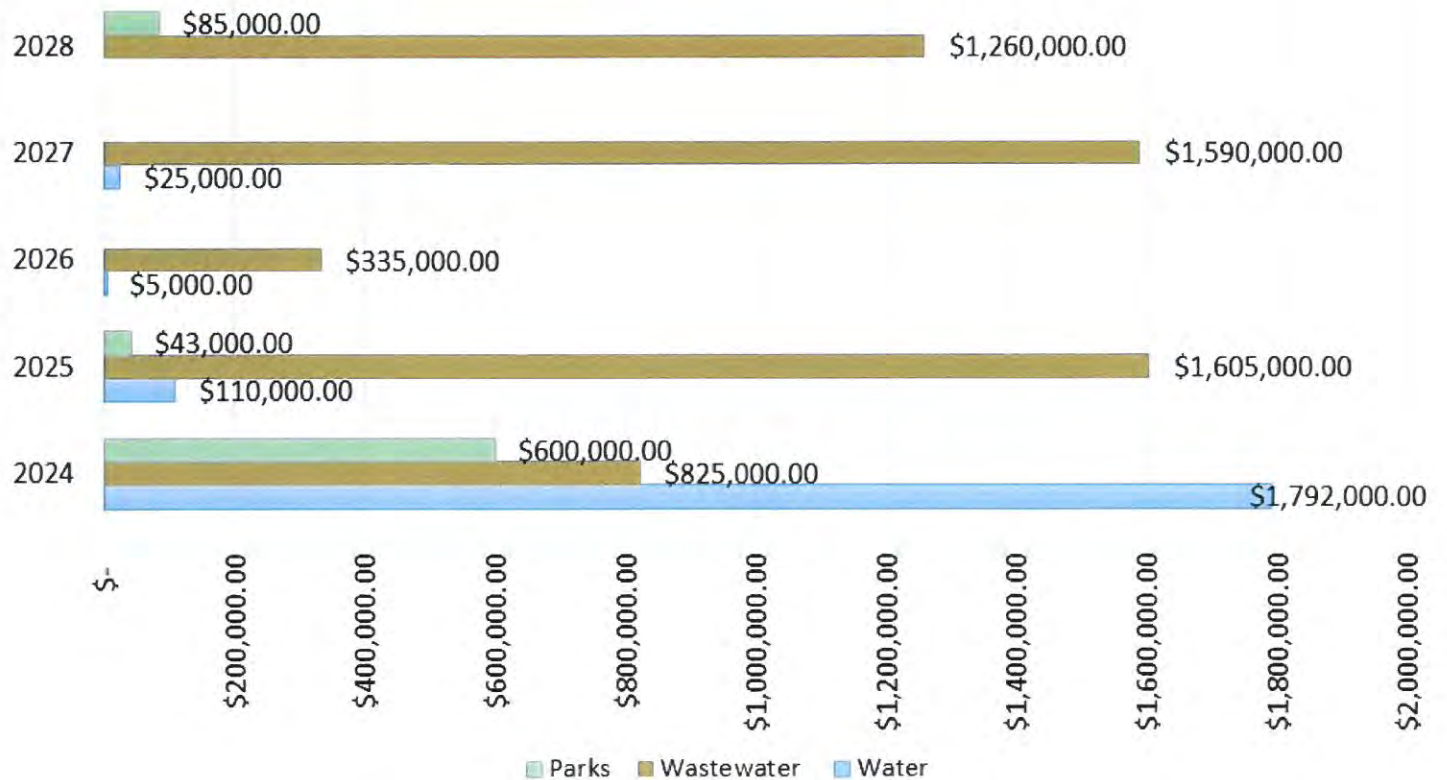
Date	Rate
January 2022	\$41.64
July 2022	\$46.64
January 2023	\$51.64
July 2024	\$53.45
July 2025	\$55.32

Capital Improvement Projects

Capital Improvement Projects are unique construction projects that provide improvements or additions such as building improvements and infrastructure. All Capital Improvement Projects over the General Managers signing authority require Board approval before commencing. The plan provides a working blueprint for sustaining and improving the community's infrastructure. It coordinates strategic planning, financial capacity, and physical development. The CIP is a working document and is reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure that the infrastructure exists maintain the community's infrastructure and protect public health and safety.

The Districts has capital improvement plans for its water, wastewater, and park funds. Solid waste, even though it is an enterprise fund, does not have a CIP. Solid waste services are contracted through a franchise agreement with Burrtec waste, and as such this department does not have capital needs.

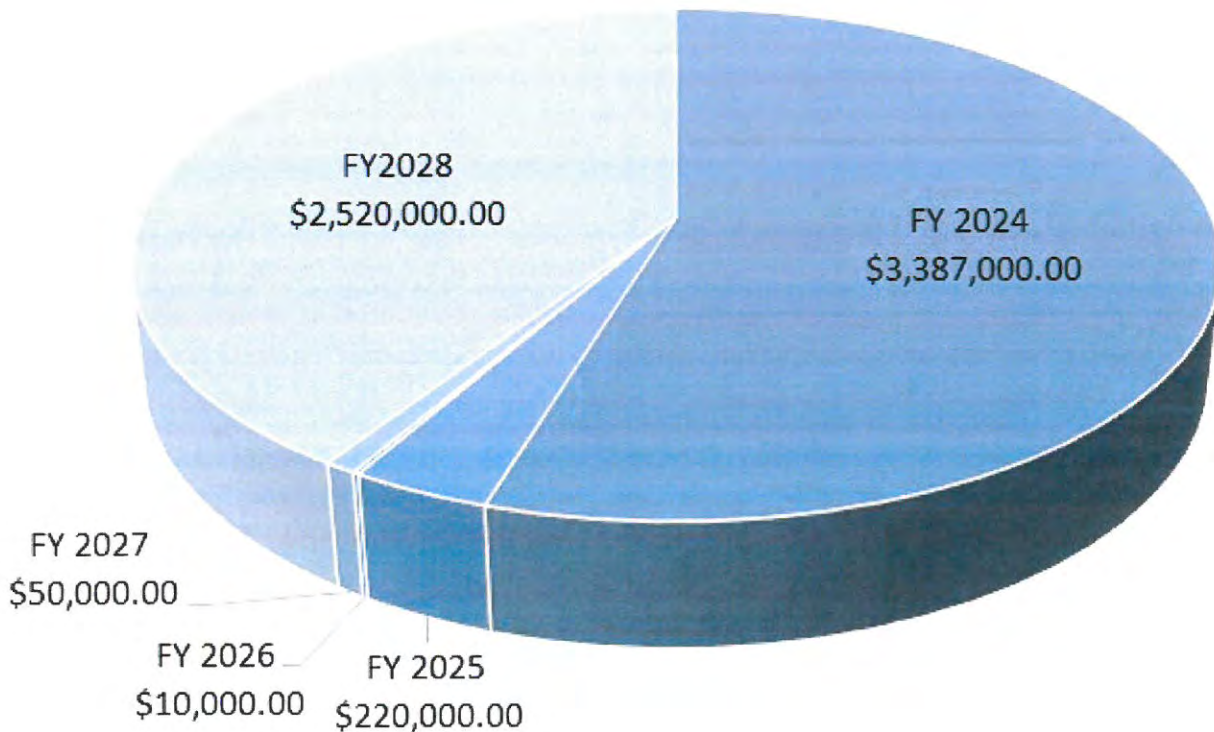
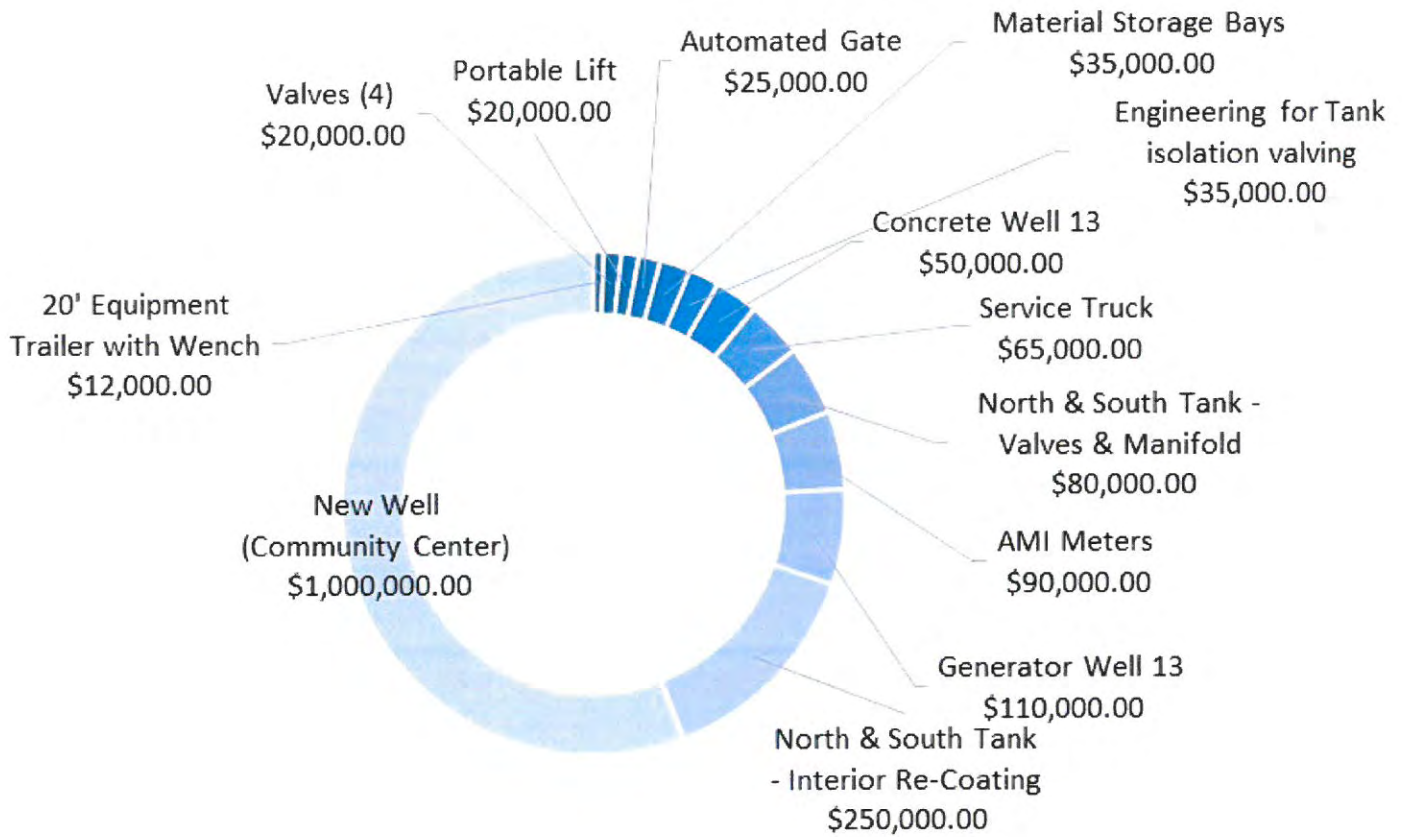
5 Year Capital Improvement Plan



5 Year Water Capital Improvement Plan

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY2028
20' Equipment Trailer with Wench	\$ 12,000.00				
Valves (4)	\$ 20,000.00				
Portable Lift	\$ 20,000.00				
Automated Gate	\$ 25,000.00				
Material Storage Bays	\$ 35,000.00				
Engineering for Tank isolation valving	\$ 35,000.00				
Concrete Well 13	\$ 50,000.00				
Service Truck	\$ 65,000.00				
North & South Tank - Valves & Manifold	\$ 80,000.00				
AMI Meters	\$ 90,000.00	\$ 60,000.00			
Generator Well 13	\$ 110,000.00				
North & South Tank - Interior Re-Coating	\$ 250,000.00				
New Well (Community Center)	\$ 1,000,000.00				
Air Compressor		\$ 10,000.00			
Well 1A Building Improvements		\$ 40,000.00			
Arc Welder/Mig Welder			\$ 5,000.00		
Chlorine Truck				\$ 25,000.00	
Abandon Wells 5 & 6					\$ 30,000.00
River Crossing Permitting					\$ 50,000.00
Well 13 Rehab					\$ 90,000.00
Well Rehabilitation 1A					\$ 90,000.00
River Crossing Water Pipeline					\$ 1,000,000.00
	\$ 1,792,000.00	\$ 110,000.00	\$ 5,000.00	\$ 25,000.00	\$ 1,260,000.00

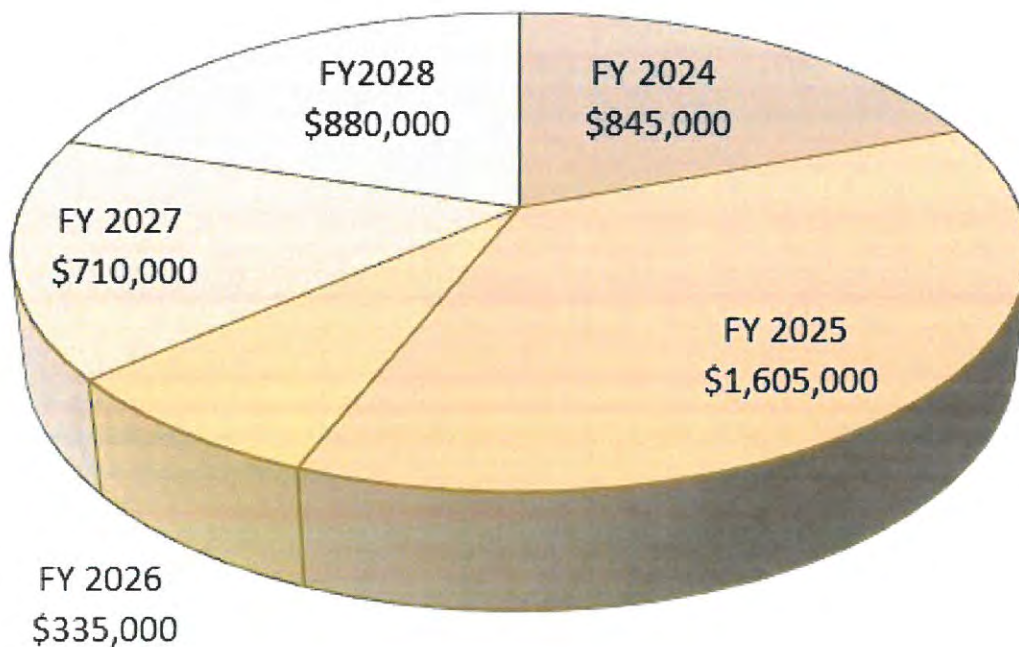
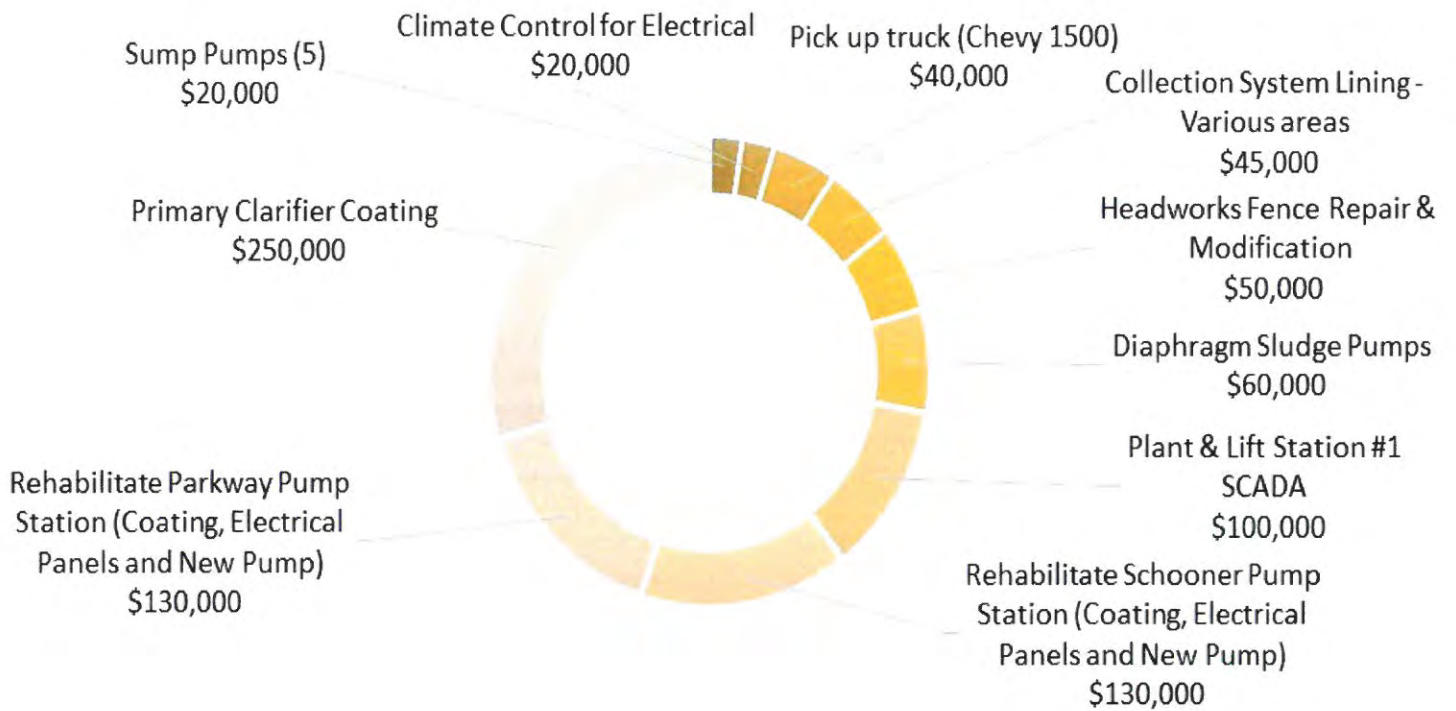
5 Year Water Capital Improvement Plan



5 Year Wastewater Capital Improvement Plan

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY2028
Sump Pumps (5)	\$ 20,000				
Climate Control for Electrical	\$ 20,000				
Pick up truck (Chevy 1500)	\$ 40,000				
Collection System Lining - Various areas	\$ 45,000				
Headworks Fence Repair & Modification	\$ 50,000				
Diaphragm Sludge Pumps	\$ 60,000				
Plant & Lift Station #1 SCADA	\$ 100,000				
Rehabilitate Schooner Pump Station (Coating, Electrical Panels and New Pump)	\$ 130,000				
Rehabilitate Parkway Pump Station (Coating, Electrical Panels and New Pump)	\$ 130,000				
Primary Clarifier Coating	\$ 250,000				
Headworks Electrical Repair/Replacement		\$ 115,000			
Collection System Lining - Vista to Sunshine		\$ 350,000			
Pump Room Valve Replacements (18)		\$ 20,000			
BioFilter Rebuild TF#1 & TF#2		\$ 75,000			
Generator replacement wiring & conduit		\$ 125,000			
Secondary Clarifier Rehabilitation		\$ 320,000			
Plant Sludge Lines (Replacement)		\$ 600,000			
Service Truck		-			
Backhoe			\$ 160,000		
Rehab Digester			\$ 175,000		
Coating Parshall Flume, grit chamber and Concrete Repair & Replacement. New grating				\$ 360,000	
Coarse Barscreen Replacement				\$ 200,000	
Electrical Replacement Primary, Secondary, Digester				\$ 150,000	
Solar Field					\$ 120,000
Sewer Camera					\$ 60,000
Trickling Filter Drives and Panels					\$ 350,000
Asphalt Road in Plant					\$ 350,000
	\$ 845,000	\$ 1,605,000	\$ 335,000	\$ 710,000	\$ 880,000

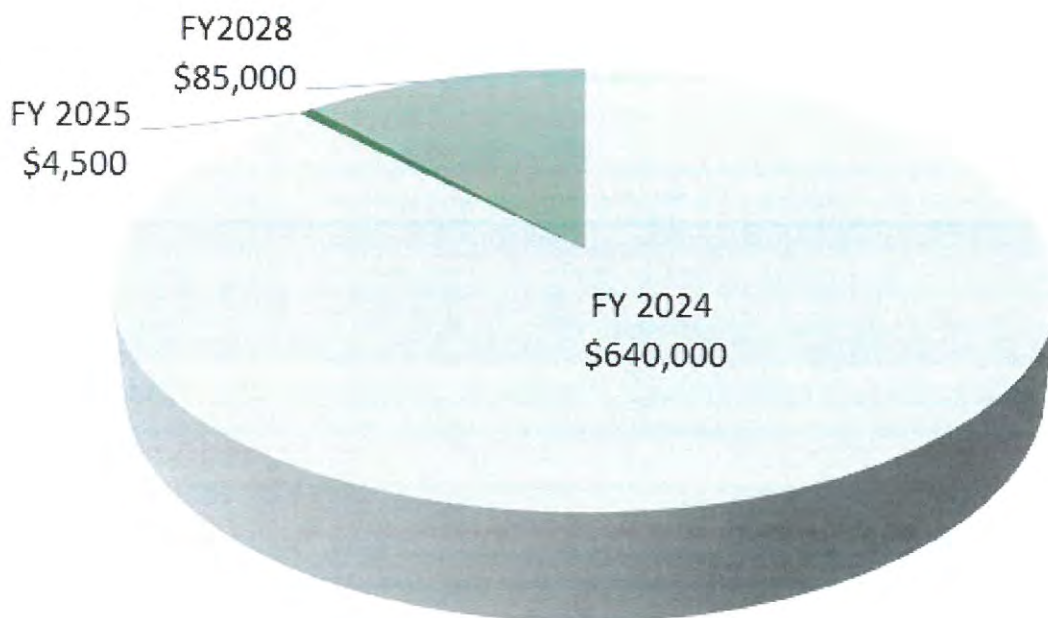
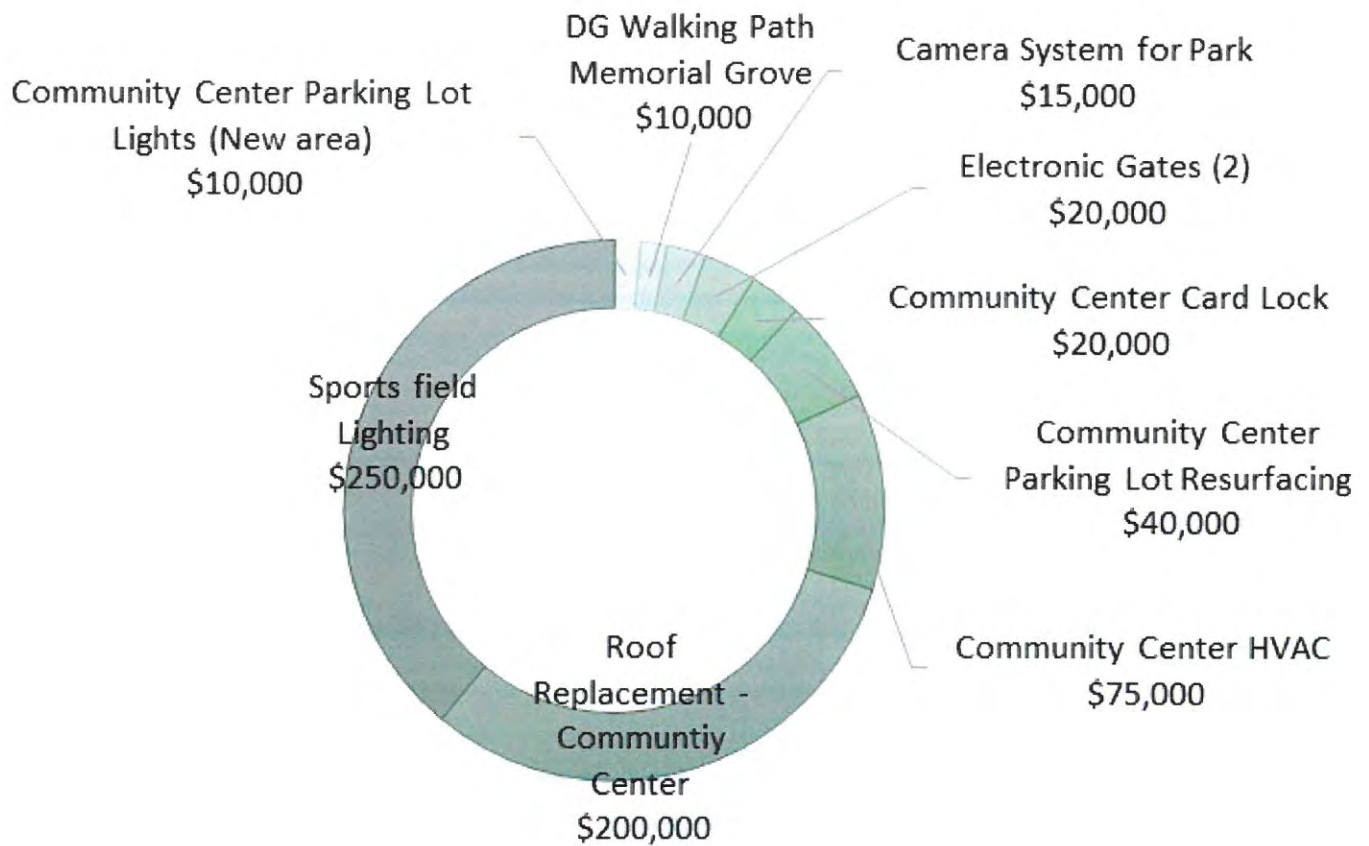
5 Year Wastewater Capital Improvement



5 Year Park Capital Improvement Plan

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY2028	Grant Only
Community Center Parking Lot Lights (New area)	\$ 10,000					
DG Walking Path Memorial Grove	\$ 10,000					
Camera System for Park	\$ 15,000					
Electronic Gates (2)	\$ 20,000					
Door lock system for Community Center	\$ 20,000					
Community Center Parking Lot Resurfacing	\$ 40,000					
HVAC for community Center	\$ 75,000					
Roof Replacement - Communtiy Center	\$ 200,000					
Lighting for sports field	\$ 250,000					
Dirt bicycle track for kids at Wild Road Park around Nature Play		\$ 1,000				
Driver's Box for RC Track		\$ 2,000				
Additional Playground Features					\$ 20,000	
Improvements to Unit D					\$ 65,000	
New Dog Park (Galleon or Community Center)						\$ 25,000
Handball Courts						\$ 40,000
Parking Lot Lighting (Wild Road) using LED						\$ 50,000
Solid Surfacing at Wild Rd playground						\$ 65,000
Parking Lot at Community Park						\$ 250,000
Lighting for Baseball Fields						\$ 500,000
Community Center Park						
Community Garden						\$ 10,000
Public Art (Veteran Memorial)						\$ 25,000
Park Shelters						\$ 40,000
Outdoor Basketball						\$ 50,000
Fencing						\$ 85,000
Safety lighting						\$ 150,000
Playground						\$ 150,000
Mini Golf						\$ 150,000
Walking Paths						\$ 150,000
Open space, trees, irrigation, grading						\$ 200,000
Pump Track						\$ 250,000
Splash Pad						\$ 500,000
Building w/ ampitheater						\$ 4,300,000
	\$ 640,000	\$ 3,000	\$ -	\$ -	\$ 85,000	\$ 6,990,000

5 Year Parks Capital Improvement Plan



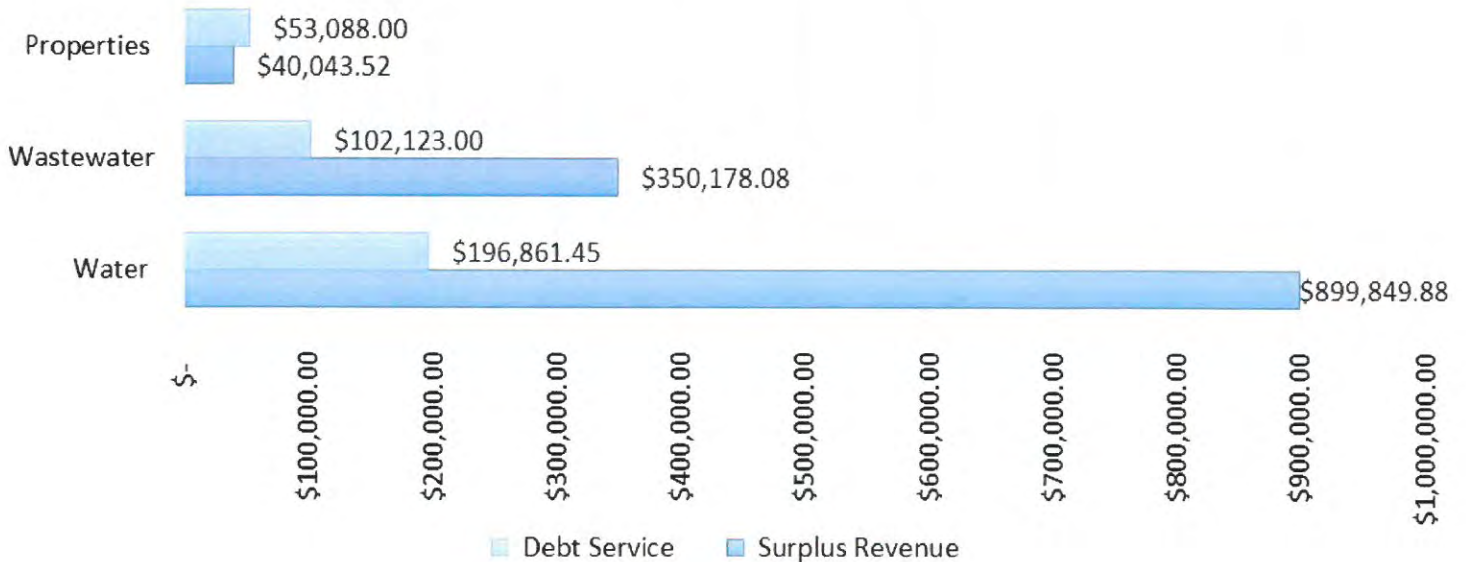
Debt Service

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

	Water	Wastewater	Property	Balance Due after FY24
Loan 2014	\$ 298,896.00	\$0	\$0	\$ 3,138,396
Loan 2020*	\$ 47,415.00	\$ 102,123.00	\$ 53,088.00	\$ 1,013,120
TOTAL	\$ 346,311.00	\$ 102,123.00	\$ 53,088	\$ 4,151,516



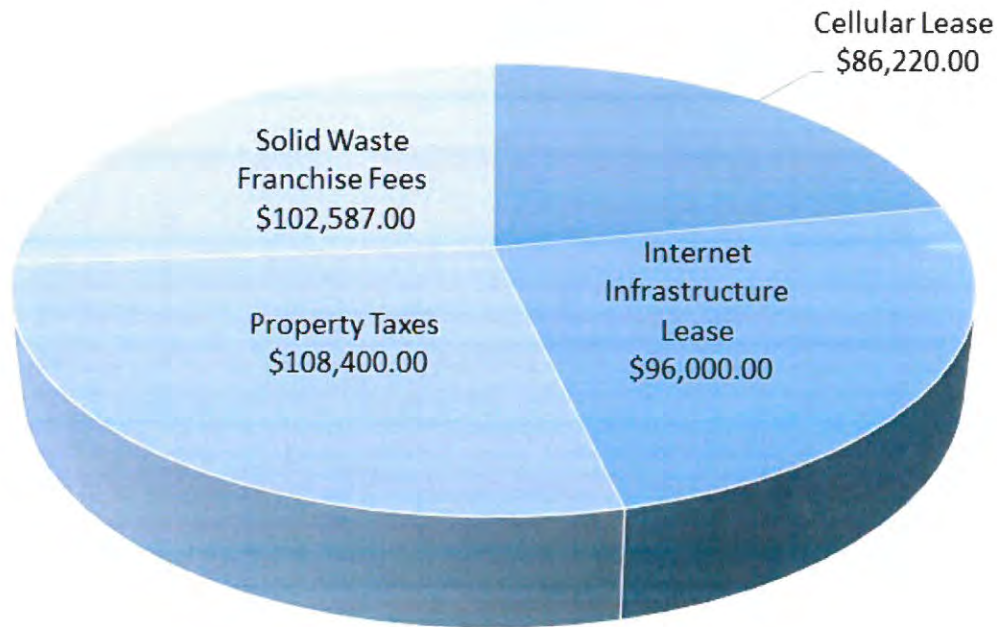
Debt vs. Annual Surplus by fund



Board Discretionary Revenue

Discretionary revenues are resources that are not legally restricted for particular uses and include sources such as property taxes, leases and other sources. This is revenue that the Board of Directors can allocate as they wish to fund local priorities. Discretionary revenue is accounted for in the administration fund and is currently allocated to the Park fund at the direction of the Board. Discretionary revenue is the only substantial revenue to fund park operations. The sources of discretionary revenue come from cell tower leases, internet infrastructure payments, property taxes and solid waste franchise fees.

Discretionary Revenue Sources



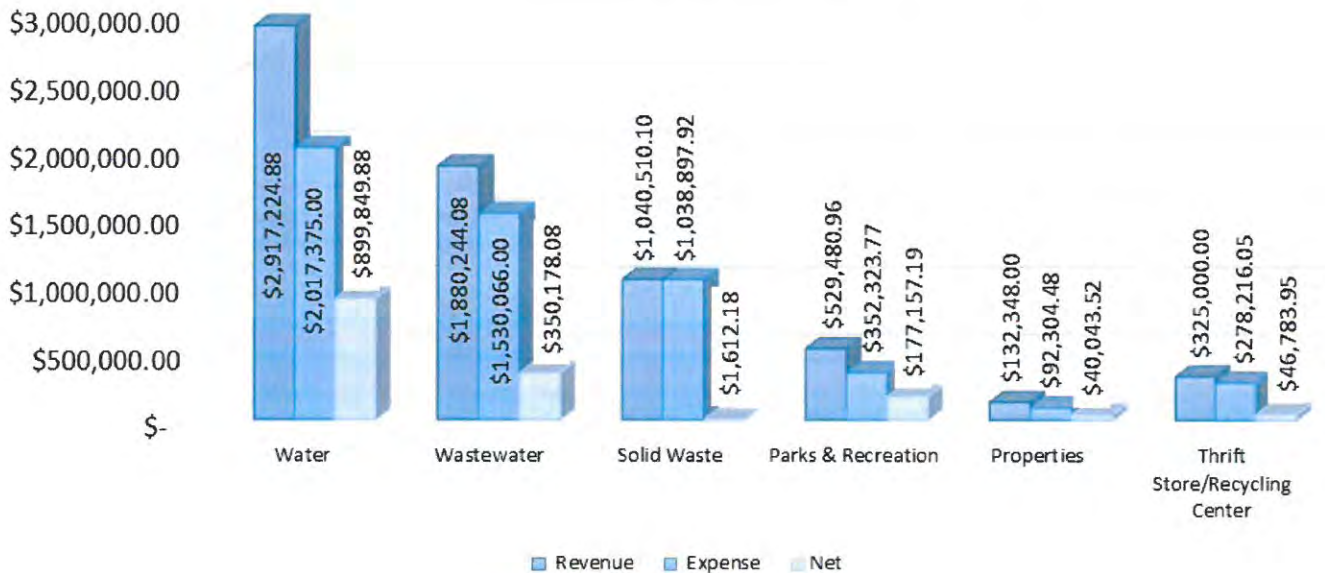
Budget Summary

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.

Capital projects are completed utilizing the net revenue first and the reserve funds for any remaining balance.

Revenue vs. Expense



Water Department



2,077

**Service Orders
Completed**



1,533

Acre Feet Pumped



654

**New meters
Installed**



303

**Water quality samples
taken**



37

Miles of pipeline



2,830

**Service
Connections**

2023-24 Goals

- > Continue meter replacement program
- > Rehab Well 4
- > Complete Well 13 building
- > Complete operations building
- > Continue hydrant maintenance and flushing program.
- > Continue valve maintenance and exercising program.
- > Begin hydrant rehabilitation program

Staffing

Water Operations Manager - 1 FTE

Water System Operator III - 1 FTE

Water System Operator II - 1 FTE

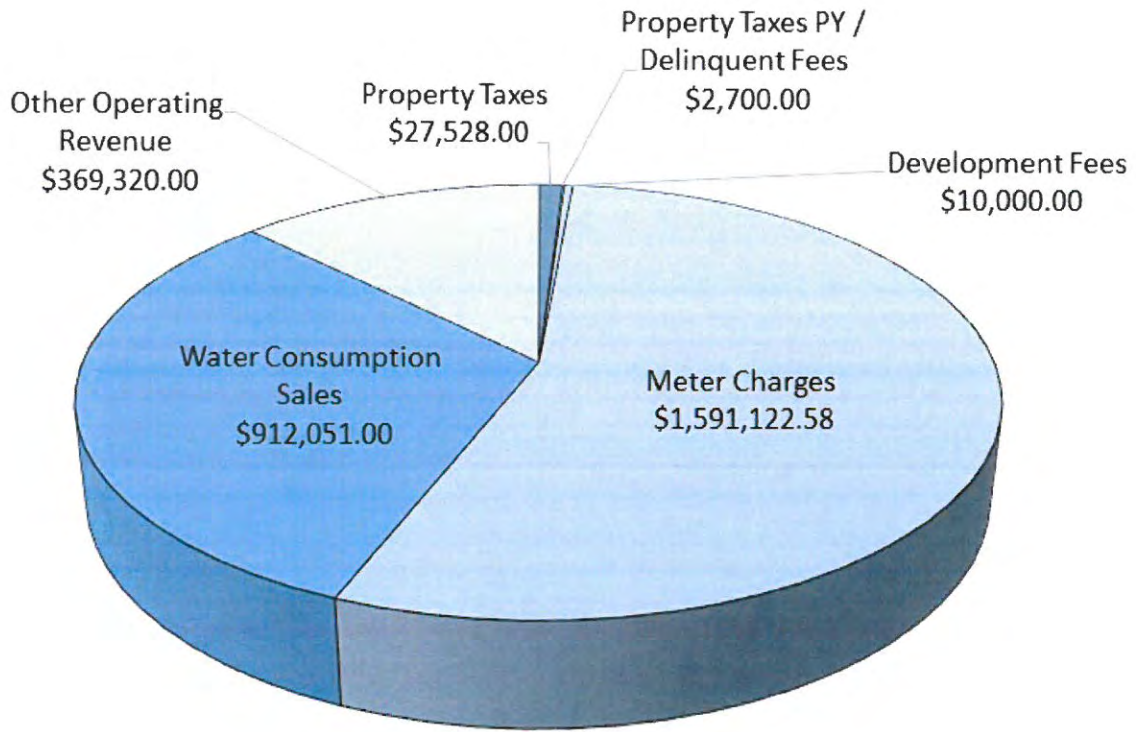
Water System Operator I - 1 FTE

Maintenance Worker I - 0.75 FTE

The District's source of water supply is pumped from two wells with a new well coming on-line in July 2023. The District has two reservoirs with a combined storage capacity of 5 million gallons. The District is located within the Alto subarea of the Mojave Basin Area adjudication and operates under the courts judgment that governs water pumping. The District owns sufficient water rights to provide for the needs of the community.

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

Water Fund Revenue

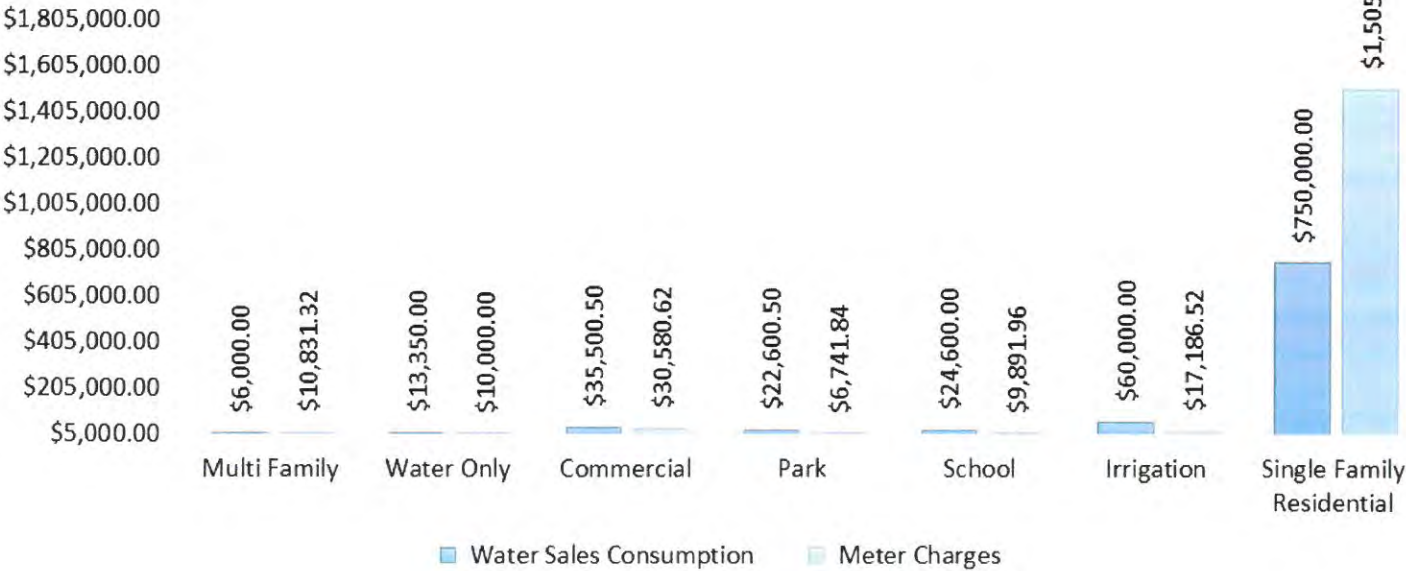


Water Fund Revenue

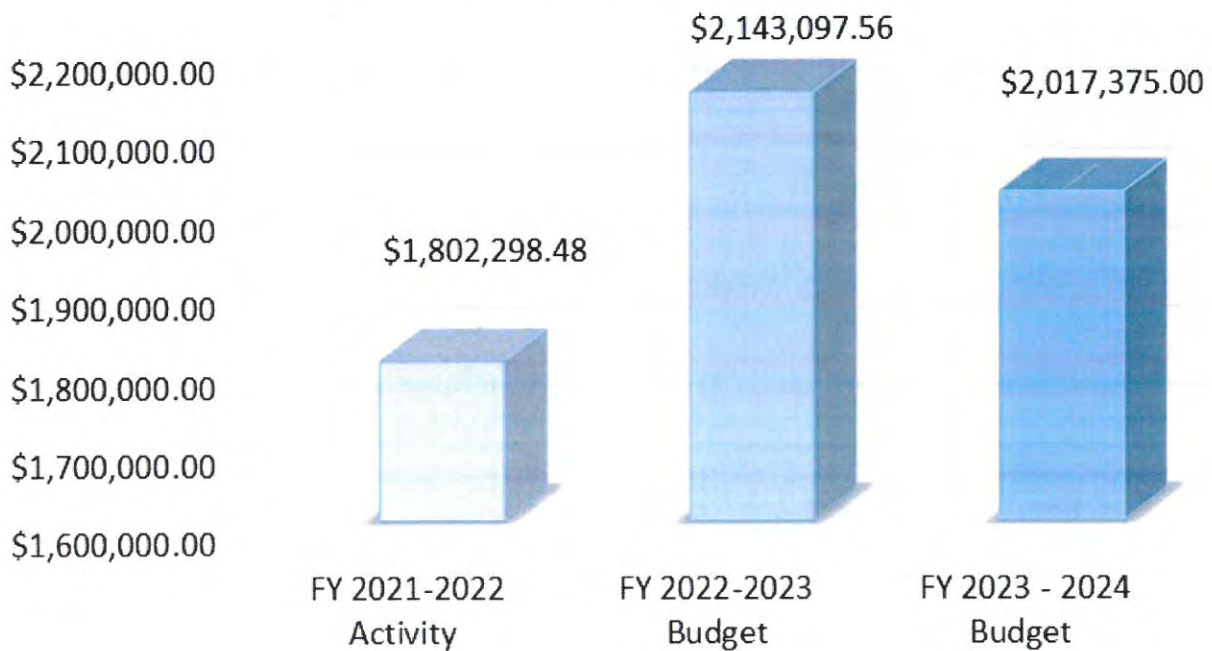
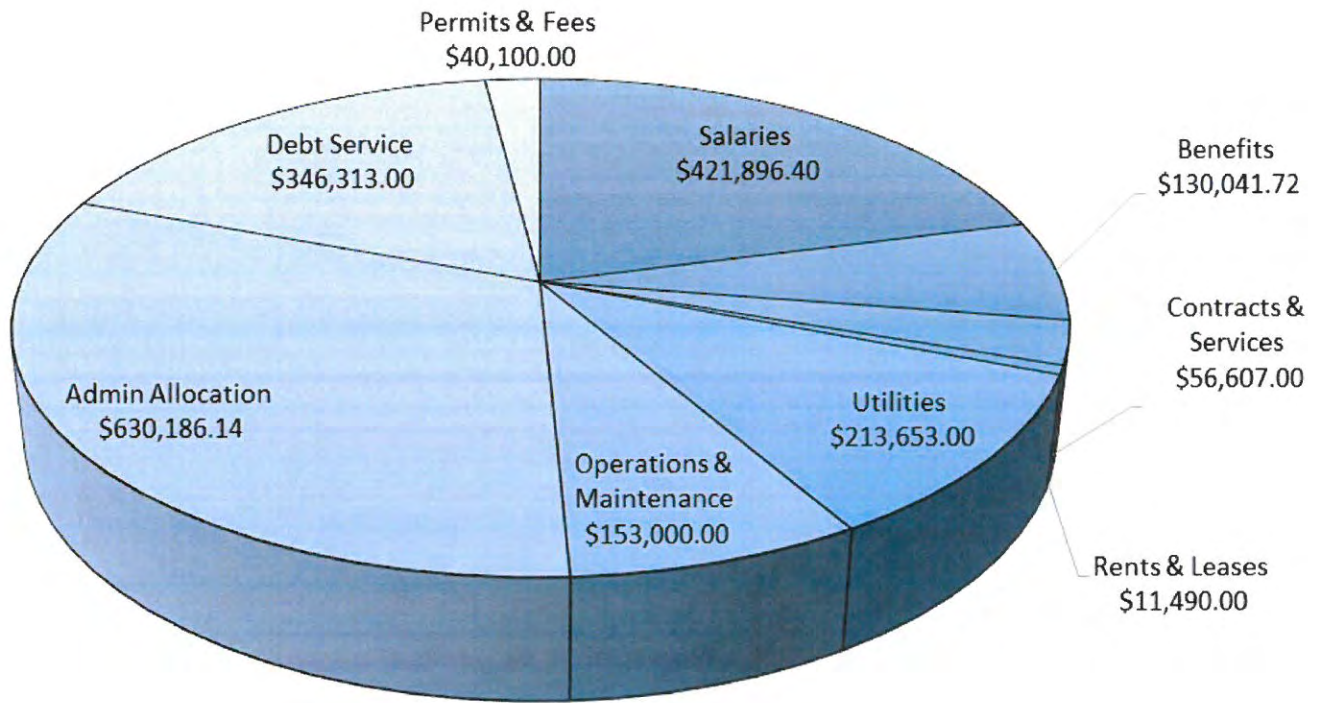
Water Sales - Consumption



Water Sales by Sector



Water Fund Expense



Water Fund Revenue

Account Number	FY 2021-2022		FY 2022-2023		FY 2023 - 2024	
	Activity	Budget	Budget	Budget	Budget	
01-410011-00-0	Water Sales - Single Family-Meter	\$ 1,514,473.53	\$ 1,505,890.32	\$ 1,505,890.32	\$ 1,505,890.32	
	Description	Units	Price	Amount		
	Single Family 1" Meter: \$46.05 x 12 = \$552.60	2723	\$	(552.60)	\$ (1,504,729.80)	
	Single Family 2" Meter: \$96.71 x 12 = \$1160.52	1	\$	(1,160.52)	\$ (1,160.52)	
01-410012-00-0	Water Sales - Single Family-Consumption	\$ 730,632.00	\$ 780,000.00	\$ 750,000.00	\$ 750,000.00	
	Description	Units	Price	Amount		
	Consumption	500000	\$	(1.50)	\$ (750,000.00)	
01-410111-00-0	Water Sales - Multi-Family-Meter	\$ 12,857.72	\$ 10,831.32	\$ 10,831.32	\$ 10,831.32	
	Description	Units	Price	Amount		
	Multi-Family 1" Meter: \$46.05 x 12 = \$552.60	7	\$	(552.60)	\$ (3,868.20)	
	Multi-Family 2" Meter: \$96.71 x 12 = \$1160.52	6	\$	(1,160.52)	\$ (6,963.12)	
01-410112-00-0	Water Sales - Multi-Family-Consumption	\$ 4,960.26	\$ 4,500.00	\$ 6,000.00	\$ 6,000.00	
	Description	Units	Price	Amount		
	Consumption	4000	\$	(1.50)	\$ (6,000.00)	
01-410311-00-0	Water Sales - Water Only-Meter	\$ 13,815.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
01-410312-00-0	Water Sales - Water Only-Consumption	\$ 15,477.00	\$ 10,950.00	\$ 13,350.00	\$ 13,350.00	
	Description	Units	Price	Amount		
	Consumption	8900	\$	(1.50)	\$ (13,350.00)	
01-411021-00-0	Water Sales - Commercial-Meter	\$ 35,800.62	\$ 34,559.54	\$ 30,580.62	\$ 30,580.62	
	Description	Units	Price	Amount		
	Comm 1" \$46.05x 12 = \$552.60	13	\$	(552.60)	\$ (7,183.80)	
	Comm 2" \$96.71 x 12 = \$1160.52	12	\$	(1,160.52)	\$ (13,926.24)	
	Comm 2" WWTP Internal	2	\$	(96.71)	\$ (193.42)	
	Comm-3" \$363.81x 12 = \$4365.72	2	\$	(4,365.72)	\$ (8,731.44)	
	Const \$545.72 x 3 = \$1637.16	1	\$	(545.72)	\$ (545.72)	
01-411022-00-0	Water Sales - Commercial-Consumption	\$ 29,312.81	\$ 19,845.00	\$ 35,500.50	\$ 35,500.50	
	Description	Units	Price	Amount		
	Consumption - Churches	876	\$	(1.50)	\$ (1,314.00)	
	Consumption - Commercial	18416	\$	(1.50)	\$ (27,624.00)	
	Consumption - Construction Hydrant	50	\$	(3.99)	\$ (199.50)	
	Consumption - Hotel	2	\$	(1.50)	\$ (3.00)	
	Consumption - Wastewater Internal	4240	\$	(1.50)	\$ (6,360.00)	
	Description	Units	Price	Amount		
	Park 1" Meter: \$46.05 x 12 = \$552.60	8	\$	(552.60)	\$ (4,420.80)	
	Park 2" Meter: \$96.71 x 12 = \$1160.52	2	\$	(1,160.52)	\$ (2,321.04)	
01-411422-00-0	Water Sales - Park-Consumption	\$ 37,132.50	\$ 45,363.00	\$ 22,600.50	\$ 22,600.50	
	Description	Units	Price	Amount		
	Consumption - Park	8148	\$	(1.50)	\$ (12,222.00)	
	Consumption - SLA RV Park	180	\$	(1.50)	\$ (270.00)	
	Consumption Park (Internal)	13478	\$	(0.75)	\$ (10,108.50)	

Water Fund Revenue

Account Number	Description	FY 2021-2022		FY 2022-2023		FY 2023 - 2024	
		Activity	Budget	Budget	Budget		
01-411521-00-0	Water Sales - School-Meter		\$ 9,891.96	\$ 9,891.96	\$ 9,891.96		
	Description	Units	Price	Amount			
	School 3" Meter: \$363.81 x 12 = \$4365.72	1	\$ (4,365.72)	\$ (4,365.72)			
	School 4" Meter : \$460.52 x 12 = \$5526.24	1	\$ (5,526.24)	\$ (5,526.24)			
01-411522-00-0	Water Sales - School-Consumption		\$ 25,428.00	\$ 24,900.00	\$ 24,600.00		
	Description	Units	Price	Amount			
	Consumption	16400	\$ (1.50)	\$ (24,600.00)			
01-413041-00-0	Water Sales - Irrigation-Meter		\$ 17,186.52	\$ 17,186.52	\$ 17,186.52		
	Description	Units	Price	Amount			
	1" - \$46.05 x 12 = \$552.60	8	\$ (552.60)	\$ (4,420.80)			
	2" - \$96.71x 12 = \$1160.52	11	\$ (1,160.52)	\$ (12,765.72)			
01-413042-00-0	Water Sales - Irrigation-Consumption		\$ 60,018.00	\$ 52,500.00	\$ 60,000.00		
	Description	Units	Price	Amount			
	PY Consumption	40000	\$ (1.50)	\$ (60,000.00)			
01-415000-00-0	Permits & Inspections		\$ 300.00	\$ 360.00	\$ 120.00		
01-416000-00-0	Connection Fees		\$ 11,258.25	\$ 9,006.60	\$ 4,503.30		
	Description	Units	Price	Amount			
	Connection Fee \$2251.65	2	\$ (2,251.65)	\$ (4,503.30)			
01-416500-00-0	Water Supply Fee		\$ 30,000.00	\$ 20,000.00	\$ 10,000.00		
	Description	Units	Price	Amount			
	Water Supply Fee	2	\$ (5,000.00)	\$ (10,000.00)			
01-417000-00-0	Meter Installation		\$ 3,000.00	\$ 2,400.00	\$ 1,200.00		
	Description	Units	Price	Amount			
	Meter Installation Fee	2	\$ (600.00)	\$ (1,200.00)			
01-419000-00-0	Fees & Charges		\$ 22,015.71	\$ 18,000.00	\$ 18,000.00		
01-419500-00-0	Delinquent Fees & Penalties		\$ 46,850.76	\$ 35,000.00	\$ 50,000.00		
01-419700-00-0	Mechanic Service Reimbursement		\$ 20,109.75	\$ 21,553.50	\$ -		
01-450000-00-0	Sale or Lease of Water Rights		\$ 334,214.42	\$ -	\$ 300,000.00		
01-705000-00-0	Special Assmts - Water Standby		\$ 16,859.70	\$ 22,820.00	\$ 22,670.00		
01-705500-00-0	Special Assmts - PY Water Standby		\$ 9,048.60	\$ 4,858.00	\$ 4,858.00		
01-712200-00-0	Enel X Demand Response Program		\$ 2,861.08	\$ -	\$ -		
01-740000-00-0	Grant Revenue		\$ 721,905.40	\$ 405,000.00	\$ -		
Total Revenue:			\$ 3,838,113.40	\$ 3,074,857.60	\$ 2,917,224.88		

Water Fund Expense

Account Number	Description	Units	Price	Amount	FY 2021-2022	FY 2022-2023	FY 2023 - 2024
					Activity	Budget	Budget
01-500001-00-0	Salaries - Full Time				\$ 294,295.11	\$ 305,496.62	\$ 393,806.40
01-500002-00-0	Salaries - Overtime				\$ 13,941.60	\$ 14,000.00	\$ 14,000.00
01-500003-00-0	Salaries - On-Call Pay				\$ 13,864.28	\$ 14,090.00	\$ 14,090.00
	Description						
	On-Call Fri-Sun: 3 days x 52 weeks	157	\$ 50.00	\$ 7,850.00			
	On-Call Mon-Thu: 4 days x 52 weeks	208	\$ 30.00	\$ 6,240.00			
01-500004-00-0	Salaries - Part-Time Mechanic				\$ 37,608.94	\$ 21,553.50	\$ -
01-510000-00-0	PERS Retirement				\$ 31,226.53	\$ 40,946.00	\$ 43,359.72
01-510001-00-0	Benefit Plan				\$ 45,583.86	\$ 62,880.00	\$ 62,880.00
01-510002-00-0	Workers Compensation				\$ 13,319.41	\$ 8,575.00	\$ 9,369.00
01-510008-00-0	PERS EPMC				\$ 5,829.48	\$ -	\$ -
01-510100-00-0	Actuarial Pension Expense Adjustment				\$ (121,716.00)	\$ -	\$ -
01-521000-00-0	Laboratory Analysis				\$ 3,822.50	\$ 6,000.00	\$ 4,000.00
01-521500-00-0	Contractual Services				\$ 40,329.41	\$ 31,840.00	\$ 19,595.00
	Description						
	Apple Valley Communication	12	\$ 135.00	\$ 1,620.00			
	Dig Alert	0.5	\$ 1,000.00	\$ 500.00			
	Dig Alert Annual Fee	1	\$ 475.00	\$ 475.00			
	Electrical Contractor	1	\$ 5,000.00	\$ 5,000.00			
	HACH	1	\$ 5,000.00	\$ 5,000.00			
	Misc	1	\$ 5,000.00	\$ 5,000.00			
	SCADA	1	\$ 2,000.00	\$ 2,000.00			
01-521501-00-0	Engineering Services				\$ 3,800.00	\$ 6,000.00	\$ 2,000.00
01-521600-00-0	Software Support				\$ 28,608.56	\$ 27,412.00	\$ 29,012.00
	Description						
	GIS Support - 2 Licenses / 1 module	1	\$ 8,400.00	\$ 8,400.00			
	Sensus (Software & Basestation Maint)	1	\$ 16,112.00	\$ 16,112.00			
	Tyler	1	\$ 2,250.00	\$ 2,250.00			
	Tyler AMR Data Sync	1	\$ 2,250.00	\$ 2,250.00			
01-523000-00-0	Permits and Fees						\$ 24,900.00
	Description						
	Annual Fuel Tank Testing 50%	0.5	\$ 2,000.00	\$ 1,000.00			
	MDAQMD	2	\$ 400.00	\$ 800.00			
	Misc	1	\$ 1,000.00	\$ 1,000.00			
	SB County Fire	4	\$ 525.00	\$ 2,100.00			
	SWRCB	1	\$ 20,000.00	\$ 20,000.00			
01-524000-00-0	Equipment Rental				\$ -	\$ 2,000.00	\$ 2,000.00

Water Fund Expense

Account Number	FY 2021-2022 Activity	FY 2022-2023 Budget	FY 2023 - 2024 Budget
01-524500-00-0	\$ 4,102.76	\$ 8,738.00	\$ 8,738.00
Education and Training			
Description	Units	Price	Amount
Certifications / Renewal	6	\$ 125.00	\$ 750.00
CEU Training / Registration - Tri State & Others	3	\$ 200.00	\$ 600.00
Confined Space	2	\$ 300.00	\$ 600.00
HDWMA	16	\$ 45.00	\$ 720.00
Lodging (\$132/day), Travel & Meals (\$57/day):	12	\$ 189.00	\$ 2,268.00
Miscellaneous	1	\$ 1,500.00	\$ 1,500.00
Traffic Flagging	2	\$ 300.00	\$ 600.00
Training	2	\$ 500.00	\$ 1,000.00
Trench Shoring	1	\$ 300.00	\$ 300.00
Water Smart Conference	1	\$ 400.00	\$ 400.00
01-527500-00-0	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
Rents and Leases - Water Shop			
Description	Units	Price	Amount
Water Shop Lease Paid to Park	12	\$ 800.00	\$ 9,600.00
01-527501-00-0	\$ 1,260.00	\$ 1,890.00	\$ 1,890.00
Rent - BLM Tank Sites			
01-531000-00-0	\$ 196,430.47	\$ 207,247.04	\$ 209,725.00
Utilities - Electric			
Description	Units	Price	Amount
Park Well 3-033-0695-77	1	\$ 1,200.00	\$ 1,200.00
Water Shop	1	\$ 2,705.00	\$ 2,705.00
Well #1 3-029-4595-77	1	\$ 50,000.00	\$ 50,000.00
Well #13	1	\$ 80,000.00	\$ 80,000.00
Well #2: 3-029-4601-27	1	\$ 589.00	\$ 589.00
Well #3 3-029-4595-87	1	\$ 1,090.00	\$ 1,090.00
Well #4 3-029-4596-03	1	\$ 70,527.00	\$ 70,527.00
Well #6 3-029-4596-36	1	\$ 800.00	\$ 800.00
Well #7 3-029-4596-44	1	\$ 1,200.00	\$ 1,200.00
Well #8 3-029-4596-58	1	\$ 1,025.00	\$ 1,025.00
Well #9: 3-029-4596-71	1	\$ 589.00	\$ 589.00
01-531001-00-0	\$ 189.18	\$ 500.00	\$ 500.00
Utilities - Gas			
01-532500-00-0	\$ 5,044.02	\$ 5,000.00	\$ 3,428.00
Utilities - Telephone			
Description	Units	Price	Amount
Misc	1	\$ 272.00	\$ 272.00
Verizon - 4 Water Staff	12	\$ 200.00	\$ 2,400.00
Verizon Wireless - Tablet (4 units)	12	\$ 63.00	\$ 756.00
01-541000-00-0	\$ 52,910.44	\$ 90,000.00	\$ 90,000.00
Operations and Maintenance			
Description	Units	Price	Amount
Distributon Parts & Materials / Maintenance Servic	1	\$ 65,000.00	\$ 65,000.00
Meters and Meter Parts	1	\$ 25,000.00	\$ 25,000.00
01-545000-00-0	\$ 12,297.96	\$ 7,000.00	\$ 7,000.00
Vehicle Maintenance			
01-545001-00-0	\$ 25,743.86	\$ 25,000.00	\$ 25,000.00
Vehicle Fuel			
01-552700-00-0	\$ 717.15	\$ 1,500.00	\$ 1,500.00
Mileage and Travel Reimbursement			

Water Fund Expense

Account Number	FY 2021-2022 Activity	FY 2022-2023 Budget	FY 2023 - 2024 Budget
01-553000-00-0	\$ 35,147.97	\$ 18,000.00	\$ 24,000.00
Operating Supplies			
Description	Units	Price	Amount
Clorine	1	\$ 16,000.00	\$ 16,000.00
Misc Operating Supplies	1	\$ 8,000.00	\$ 8,000.00
01-553555-00-0	\$ 607.72	\$ 4,000.00	\$ 4,000.00
Water Conservation Program			
Description	Units	Price	Amount
AWAC Calendar	300	\$ 1.26	\$ 378.00
Misc	1	\$ 222.00	\$ 222.00
Toilet Rebate Program	25	\$ 100.00	\$ 2,500.00
Water Audit	1	\$ 100.00	\$ 100.00
Water Conservation Printed Materials	1	\$ 500.00	\$ 500.00
Water Conservation Workshop	3	\$ 100.00	\$ 300.00
01-553600-00-0	\$ 1,773.67	\$ 2,500.00	\$ 3,500.00
Uniforms			
01-554600-00-0	\$ 7,295.65	\$ 3,000.00	\$ 3,500.00
Small Tools			
01-556500-00-0	\$ 719.84	\$ 250.00	\$ 250.00
Dues & Subscriptions			
Description	Units	Price	Amount
HDMWA	5	\$ 25.00	\$ 125.00
Misc	1	\$ 125.00	\$ 125.00
01-561000-00-0	\$ 5,738.59	\$ 7,000.00	\$ 15,200.00
Watermaster Fees			
01-590100-00-0	\$ 1,190.65	\$ -	\$ -
Bad Debt Expense			
01-595001-00-0	\$ 130,860.29	\$ 127,766.00	\$ 118,991.00
Interest Expense			
Description	Units	Price	Amount
Depreciation			
Other Expense			
Debt Service			
2014 Loan - 14-017	1	\$ 186,240.00	\$ 186,240.00
2020 Loan 20-024	1	\$ 41,082.00	\$ 41,082.00
01-600000-00-0	\$ 241,225.01	\$ -	\$ -
Depreciation			
01-720000-00-0	\$ 120.49	\$ -	\$ -
Other Expense			
01-800000-00-0	\$ 395,112.77	\$ 403,545.00	\$ 227,322.00
Debt Service			
01-999100-00-0	\$ 609,538.65	\$ 646,025.40	\$ 627,686.14
Admin Allocation			
Description	Units	Price	Amount
50% of Admin allocation	0.5	\$ 1,255,372.28	\$ 627,686.14
Total Expense:	\$ 1,802,298.48	\$ 2,143,097.56	\$ 2,015,275.26
Revenue	\$ 3,838,113.40	\$ 3,074,857.60	\$ 2,917,224.88
Expense	\$ 1,802,298.48	\$ 2,143,097.56	\$ 2,015,275.26
Net	\$ 2,035,814.92	\$ 931,760.04	\$ 901,949.62

Wastewater Department



55.84

**Tons of Sludge
Removed**



428,000

**Influent Gallons
Per Day**



413,000

**Effluent Gallons
Per Day**



34

Miles of Pipeline



3.7

**Miles of pipeline
cleaned**



527

Manholes

2023-24 Goals

- > Install SCADA System
- > Rehab Parkway & Schooner Lift Stations
- > Line sections of collection system
- > Replace Pump Room Sump Pumps
- > Fix diaphragm pumps in primary and secondary digester
- > Install Climate Control for electrical panels
- > Coat primary clarifiers

Staffing

Wastewater Operations Manager - 1 FTE

Treatment Plant Operator III - 1 FTE

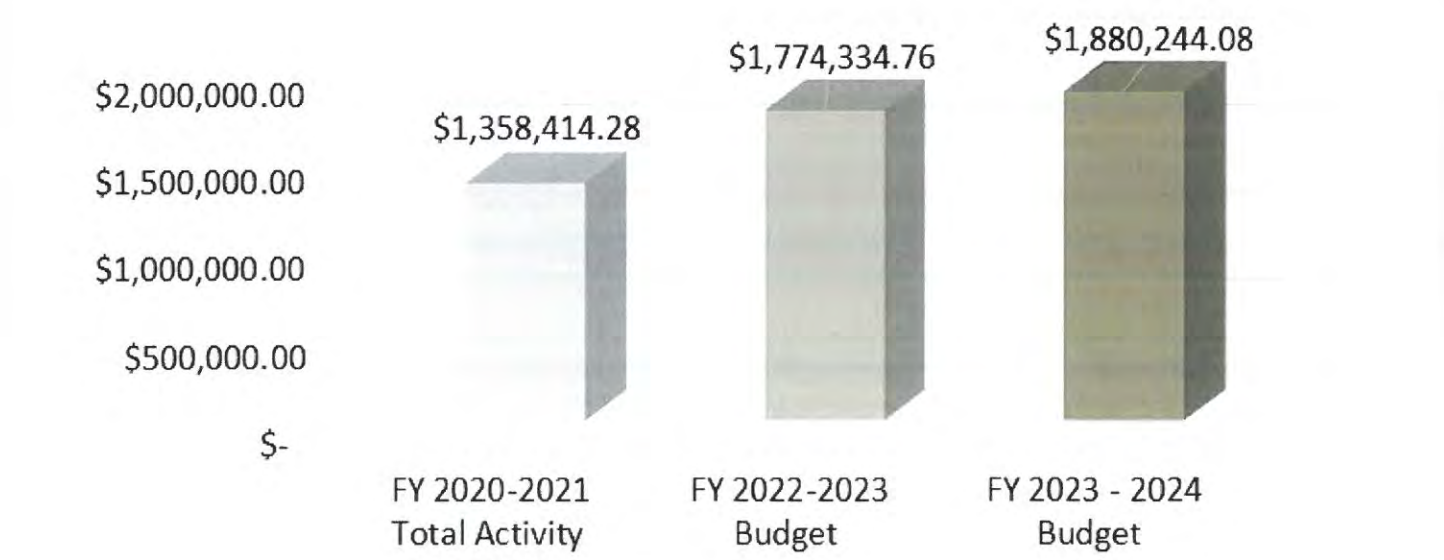
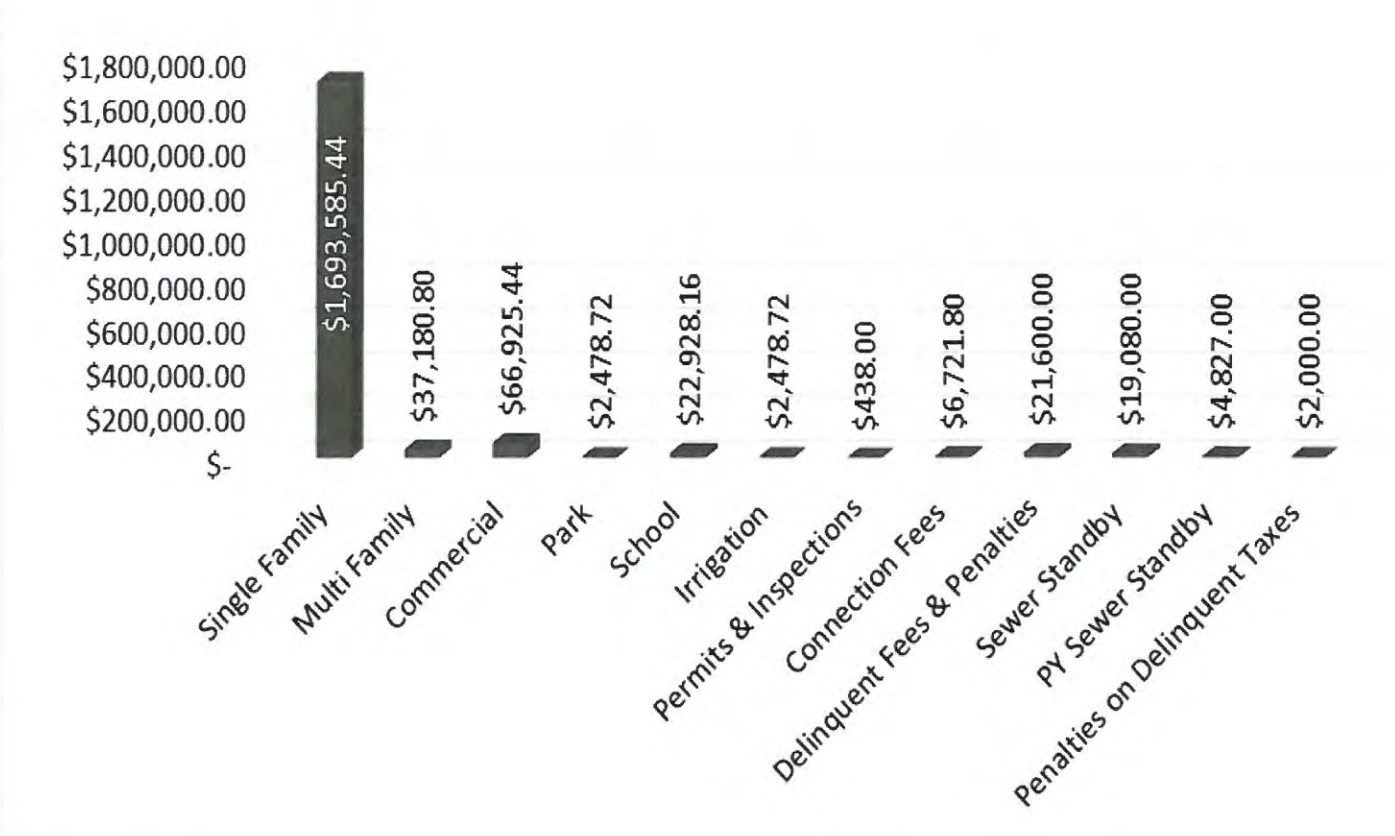
Treatment Plant Operator II - 1 FTE

Treatment Plant Operator I - 1 FTE

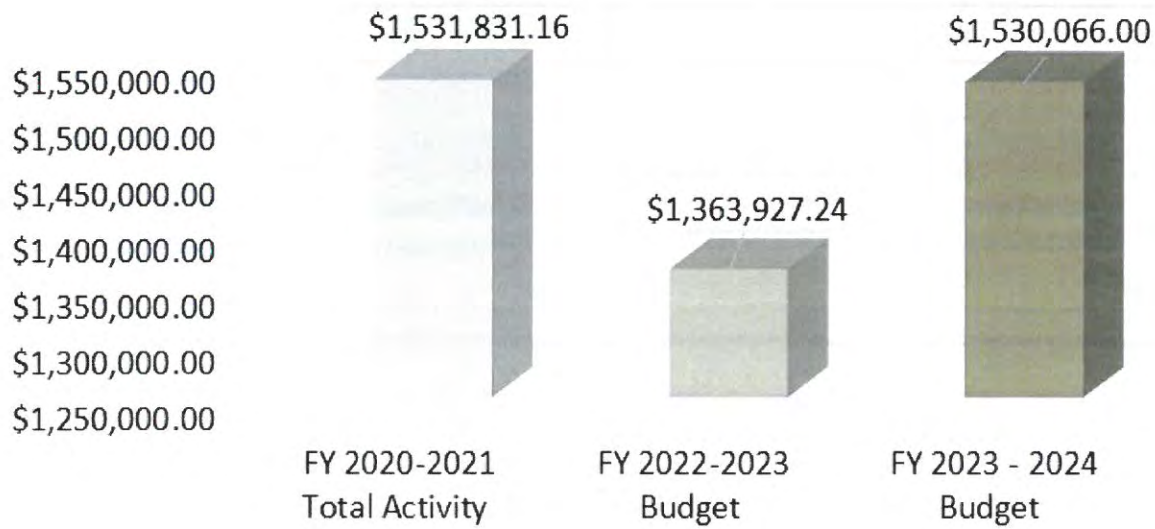
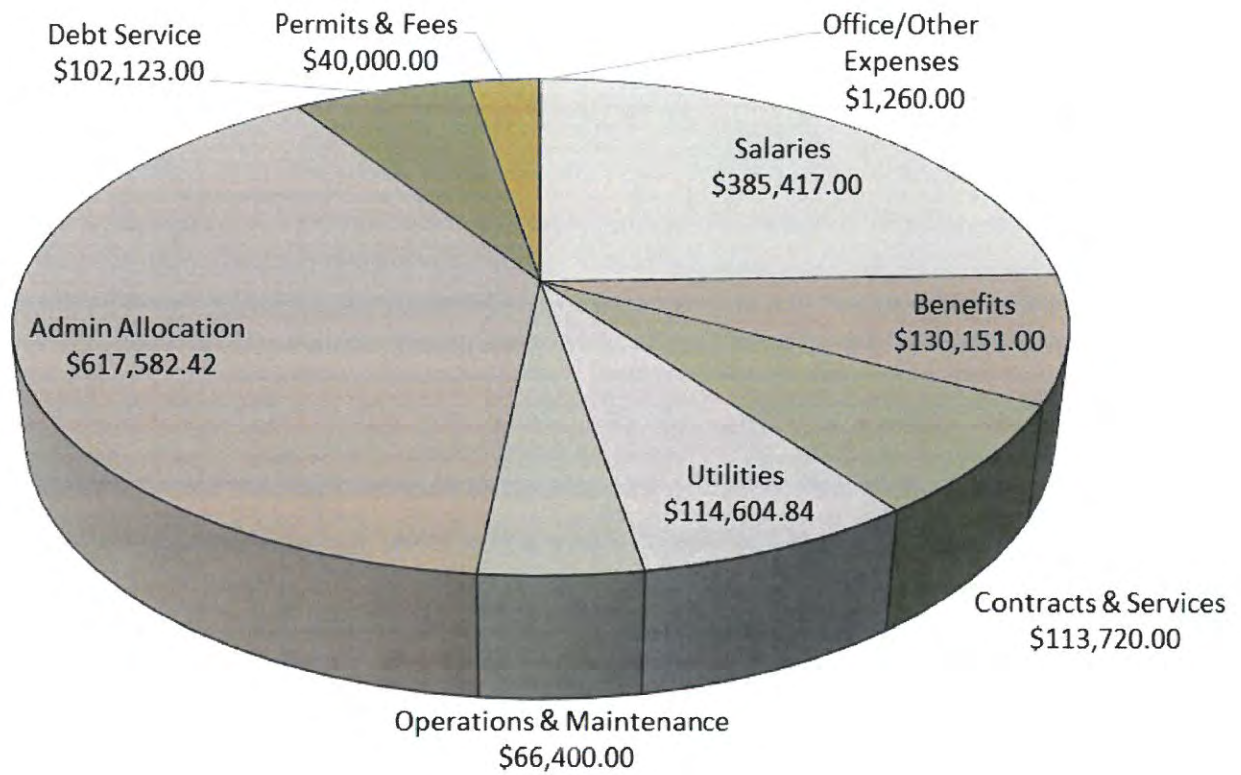
The wastewater operation provides for the on-going maintenance and operation of the District's sanitary sewer system and wastewater treatment plant including secondary effluent treatment. This department has the responsibility of meeting all regulatory mandates for the operation, maintenance and water quality as required by the State Water Resources Control Board and the local Regional Water Quality Control Board. In an effort to facilitate use of the water, an agricultural operation at the plant uses the treated effluent to raise alfalfa and other livestock feed which is known to help remove nitrates and further improves water quality. The Plant is required to retain all of the secondary water onsite with a portion used to irrigate crops in segregated areas at the plant site and in the park property. Secondary water must be separated from the public with physical barriers and signage.

Operational responsibilities include general maintenance, cleaning and videoing of the District's 30-mile collection system to ensure that it remains free of blockages. Wastewater has added a new operator position to support the maintenance needs of the operation. The plant treats an average of 15 million gallons of wastewater per month with a daily average flow of 437,000 gallons of influent (wastewater coming into the plant).

Wastewater Fund Revenue



Wastewater Fund Revenue



Wastewater Fund Revenue

Account Number	Description	FY 2020-2021		FY 2022-2023		FY 2023-2024	
		Total Activity	Amount	Budget	Budget	Budget	Budget
02-410010-00-0	Sewer Charges - Single Family	\$ 1,192,557.25	\$	1,599,212.16	\$	1,693,585.44	
	Description	Units	Price	Amount			
	Single Family = \$46.64 x 6 months= \$279.84 / EDU	2712	\$ (279.84)	\$(758,926.08)			
	Single Family = \$54.64 x 6 months= \$309.84/ EDU	2712	\$ (309.84)	\$(840,286.08)			
02-410110-00-0	Sewer Charges - Multi-Family	\$ 20,667.15	\$	27,714.96	\$	37,180.80	
	Description	Units	Price	Amount			
	Sewer rate = \$46.64 x 6 month = \$279.84 / EDU	47	\$ (279.84)	\$(13,152.48)			
	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	47	\$ (309.84)	\$(14,562.48)			
02-411020-00-0	Sewer Charges - Commercial	\$ 47,027.44	\$	63,095.76	\$	66,925.44	
	Description	Units	Price	Amount			
	Church = \$46.64 x 6 months=\$279.84 / EDU	5	\$ (279.84)	\$(1,399.20)			
	Church = \$51.64 x 6 months=\$309.84 / EDU	5	\$ (309.84)	\$(1,549.20)			
	Commercial = \$46.64 x 6 months= \$279.84 / EDU	68	\$ (279.84)	\$(19,029.12)			
	Commercial = \$51.64 x 6 months= \$309.84 / EDU	68	\$ (309.84)	\$(21,069.12)			
	Mobile Home = \$46.64 x 6 months= \$279.84 / EDU	3	\$ (279.84)	\$(839.52)			
	Mobile Home = \$51.64 x 6 months= \$309.84 / EDU	3	\$ (309.84)	\$(929.52)			
	Motel = \$46.64 x 6 months=\$279.84 / EDU	31	\$ (279.84)	\$(8,675.04)			
	Motel = \$51.64 x 6 months=\$309.84 / EDU	31	\$ (309.84)	\$(9,605.04)			
02-411420-00-0	Sewer Charges - Park	\$ 2,209.67	\$	2,948.40	\$	2,478.72	
	Description	Units	Price	Amount			
	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	5	\$ (279.84)	\$(1,399.20)			
	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	5	\$ (309.84)	\$(1,549.20)			
02-411520-00-0	Sewer Charges - School	\$ 16,268.16	\$	21,818.16	\$	22,928.16	
	Description	Units	Price	Amount			
	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	37	\$ (279.84)	\$(10,354.08)			
	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	37	\$ (309.84)	\$(11,464.08)			
02-413040-00-0	Sewer Charges - Irrigation w/Restroom	\$ 1,758.72	\$	2,358.72	\$	2,478.72	
	Description	Units	Price	Amount			
	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	4	\$ (279.84)	\$(1,119.36)			
	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	4	\$ (309.84)	\$(1,239.36)			
02-415000-00-0	Permits & Inspection	\$ 2,409.00	\$	876.00	\$	438.00	
	Description	Units	Price	Amount			
	Permit & Inspection Fees	4	\$ (219.00)	\$(876.00)			
02-416000-00-0	Connection Fees	\$ 36,970.45	\$	13,443.60	\$	6,721.80	
	Description	Units	Price	Amount			
	Sewer Connection Fees	4	\$ (3,360.90)	\$(13,443.60)			
02-419000-00-0	Fees & Services	\$ -	\$	-	\$	-	
	Delinquent Fees & Penalties			16,488.71	\$	21,600.00	
02-419500-00-0	Special Assmts - Sewer Standby	\$ 12,799.05	\$	19,440.00	\$	19,080.00	
02-705000-00-0	Special Assmts - PY Sewer Standby	\$ 2,635.23	\$	4,827.00	\$	4,827.00	
02-712000-00-0	Other Income	\$ 2,254.66	\$	-	\$	-	
Total Revenue:		\$ 1,358,414.28	\$	1,774,334.76	\$	1,880,244.08	

Wastewater Fund Expense

Account Number	Description	Units	Price	Amount	FY 2020-2021		FY 2022-2023		FY 2023-2024	
					Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
02-500001-00-0	Salaries - Full Time	12	\$ 36.00	\$ 432.00	\$ 220,510.95	\$ 263,931.00	\$ 362,377.00			
02-500002-00-0	Salaries - Overtime	1	\$ 18,000.00	\$ 18,000.00	18,290.72	7,000.00	9,000.00			
02-500003-00-0	Salaries - On-Call Pay	350	\$ 3.14	\$ 1,100.00	14,178.57	14,040.00	14,040.00			
02-510000-00-0	PERS Retirement	1	\$ 5,150.00	\$ 5,150.00	23,614.73	32,834.00	39,629.00			
02-510001-00-0	Benefit Plan	1	\$ 22,000.00	\$ 22,000.00	48,853.73	47,160.00	62,880.00			
02-510007-00-0	Retirement Expense 457				3,071.69	-	-			
02-510009-00-0	PEPRA Retirement				3,126.88	4,302.00	5,605.00			
02-510100-00-0	Actuarial Pension Expense Adjustment				12,091.00	-	-			
02-521000-00-0	Laboratory Analysis				29,183.50	20,000.00	22,500.00			
02-521500-00-0	Contractual Services				43,887.98	53,000.00	48,020.00			
Engineering Services										
02-521501-00-0	Apple Valley Communication - Alarms	12	\$ 36.00	\$ 432.00						
02-521600-00-0	Atlas Labs	1	\$ 18,000.00	\$ 18,000.00						
	Dig Alert	350	\$ 3.14	\$ 1,100.00						
	Electrical Work	1	\$ 5,150.00	\$ 5,150.00						
	Sewer Line Cleaning	1	\$ 22,000.00	\$ 22,000.00						
Software/GIS Support										
02-521501-00-0	GIS Support	1	\$ 2,400.00	\$ 2,400.00						
02-521600-00-0	Miscellaneous	1	\$ 2,600.00	\$ 2,600.00						
Permits and Fees										
02-523000-00-0	Annual Fuel Tank Test 50%	0.5	\$ 2,000.00	\$ 1,000.00						
	MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas	1	\$ 3,000.00	\$ 3,000.00						
	Miscellaneous	1	\$ 4,500.00	\$ 4,500.00						
	SB Co Fire Protection-CUPA, APFA,HAZMAT, CA SVC CI	1	\$ 1,000.00	\$ 1,000.00						
	SWRCB - Threat / Complexity 2B	1	\$ 24,000.00	\$ 24,000.00						
	SWRCB - Threat / Complexity 3C	1	\$ 4,000.00	\$ 4,000.00						
Education and Training										
02-524500-00-0	Certification Refresher	1	\$ 850.00	\$ 850.00						
	Certifications / Renewal	3	\$ 240.00	\$ 720.00						
	CEU Training / Registration - Tri State & Others	2	\$ 200.00	\$ 400.00						
	Confined Space	3	\$ 300.00	\$ 900.00						
	CWEA Collections	3	\$ 110.00	\$ 330.00						
	CWEA Training	2	\$ 188.00	\$ 376.00						
	Lodging (\$132/day) & Meals (\$57/day)	9	\$ 189.00	\$ 1,701.00						
Utilities - Electric										
02-531000-00-0	Misc	1	\$ 3,533.68	\$ 3,533.68						
	Schooner Lift Station: 3-029-4595-25	12	\$ 47.08	\$ 564.96						
	Secondary Recycled	1	\$ 4,280.00	\$ 4,280.00						
	SLP Lift Station: 3-029-4595-45	12	\$ 76.51	\$ 918.12						
	Smithson Lift Station: 3-029-4595-64	12	\$ 1,056.95	\$ 12,683.40						
	Sod Farm: 3-29-9011-74	12	\$ 1,142.87	\$ 13,714.44						
	WWTP Blower Room: 3-029-4594-81	12	\$ 4,493.20	\$ 53,918.40						
Utilities - Gas										
02-531001-00-0	Southwest Gas - WWTP	12	\$ 70.00	\$ 840.00						
02-531002-00-0	Southwest Gas - WWTP	12	\$ 70.00	\$ 840.00						
					\$ 2,777.10	\$ 5,000.00	\$ 43,200.00			
					\$ 30,095.06	\$ 37,500.00	\$ 40,000.00			
					\$ 928.08	\$ 6,177.00	\$ 6,177.00			
					\$ 71,095.73	\$ 89,613.00	\$ 102,000.00			
					\$ 741.84	\$ 840.00	\$ 1,000.00			
					\$ -	\$ 4,000.00	\$ 8,400.00			

Wastewater Fund Expense

Account Number	Description	FY 2020-2021		FY 2022-2023		FY 2023-2024	
		Total Activity	Budget	Budget	Budget		
02-531006-00-0	Sludge/Compost Disposal	\$ 4,049.15	\$ 6,030.00	\$ 13,900.00			
	Description	Units	Price	Amount			
	Burrtec Hauling - Sludge	4	\$ 475.00	\$ 1,900.00			
	Sludge Disposal= Tipping Fee - Biosolids	70	\$ 59.00	\$ 4,130.00			
02-532500-00-0	Telephone				\$ 3,567.48	\$ 4,504.84	
	Description	Units	Price	Amount			
	Frontier Landlines Alarm for Process	12	\$ 65.00	\$ 780.00			
	Smithson Lift Station	12	\$ 60.00	\$ 720.00			
	Verizon Wireless - Tablet	12	\$ 21.57	\$ 258.84			
	Verizon Wireless- 3 Operators	12	\$ 150.72	\$ 1,808.64			
02-541000-00-0	Operations and Maintenance				\$ 15,000.00	\$ 15,000.00	
02-545000-00-0	Vehicle Maintenance				\$ 18,852.03	\$ 19,182.87	\$ 2,500.00
	Description	Units	Price	Amount			
	General Vehicle Repair Parts & Services	1	\$ 1,940.00	\$ 1,940.00			
	Mechanic Labor Reimbursement from Water	0.4	\$ 43,107.18	\$ 17,242.87			
02-545001-00-0	Vehicle Fuel				\$ 6,046.97	\$ 11,000.00	\$ 12,000.00
02-552700-00-0	Mileage and Travel Reimbursement				\$ 1,346.36	\$ 1,500.00	\$ 1,500.00
02-553000-00-0	Operating Supplies				\$ 10,623.44	\$ 9,000.00	\$ 15,000.00
02-553555-00-0	Public Outreach				\$ -	\$ 550.00	\$ 550.00
	Description	Units	Price	Amount			
	Fog Flyer	500	\$ 0.30	\$ 150.00			
	Misc	1	\$ 100.00	\$ 100.00			
	Outreach Materials	1	\$ 300.00	\$ 300.00			
02-553600-00-0	Uniforms				\$ 2,075.81	\$ 3,500.00	\$ 3,500.00
02-554600-00-0	Small Tools				\$ 1,990.92	\$ 4,500.00	\$ 4,500.00
	Description	Units	Price	Amount			
	Mechanic Small Tool	0.5	\$ 2,000.00	\$ 1,000.00			
	Misc	1	\$ 3,500.00	\$ 3,500.00			
02-556500-00-0	Dues & Subscriptions				\$ 192.00	\$ 710.00	\$ 710.00
	Description	Units	Price	Amount			
	CWEA	3	\$ 220.00	\$ 660.00			
	HDMWA (High Desert Mtn Water Assoc)	2	\$ 25.00	\$ 50.00			
02-595001-00-0	Interest Expense				\$ 17,096.41	\$ 16,024.00	\$ 13,640.00
	Description	Units	Price	Amount			
	2020 Loan Refinance 02-024	1	\$ 16,024.00	\$ 16,024.00			
02-600000-00-0	Depreciation				\$ 161,193.87	\$ -	\$ -
02-720000-00-0	Other Expense				\$ 14,424.26	\$ -	\$ -
02-800000-00-0	Debt Service				\$ 52,133.09	\$ 86,099.00	\$ 88,483.00
02-999700-00-0	Admin Allocation				\$ 552,230.88	\$ 633,104.89	\$ 615,132.42
	Description	Units	Price	Amount			
	49% of Admin allocation	0.49	\$ 1,255,372.28	\$ 615,132.42			
02-999900-00-0	Interfund Transfer Out/(In)				\$ 159,382.13	\$ (42,100.00)	\$ (42,100.00)
	Description	Units	Price	Amount			
	Interfund Loan Payment Receipt (From Park)	1	\$ (42,100.00)	\$ (42,100.00)			
Total Expense:					\$ 1,531,831.16	\$ 1,363,927.24	\$ 1,528,008.26
	Revenue				\$ 1,358,414.28	\$ 1,774,334.76	\$ 1,880,244.08
	Expense				\$ 1,531,831.16	\$ 1,363,927.24	\$ 1,528,008.26
	Surplus				\$ (173,416.88)	\$ 410,407.52	\$ 352,235.82

Solid Waste Department



2

Clean-Up Day events held



33

Tons of Green Waste Recycled



3,700

Tons of recycled material collected curbside



3,071

Tons of refuse collected curbside



15,274

Pounds of electronic waste recycled



28,960

Pounds of food waste collected

2023-24 Goals

- > Continue diversion efforts by creating new and innovative recycling opportunities.
- > Hold recycled art contest for elementary through high school students.
- > Continue implementation of SB 1383 mandatory food waste recycling.
 - Hold two clean-up days, including one household hazardous waste drop off and one document shredding event.
- > Host annual Earth Day event for fourth and fifth grade students.

Staffing

Recycling Center Supervisor - .5 FTE
(This position is funded 50% in Solid Waste & 50% in Recycling Center)

Maintenance Worker I - 1 FTE

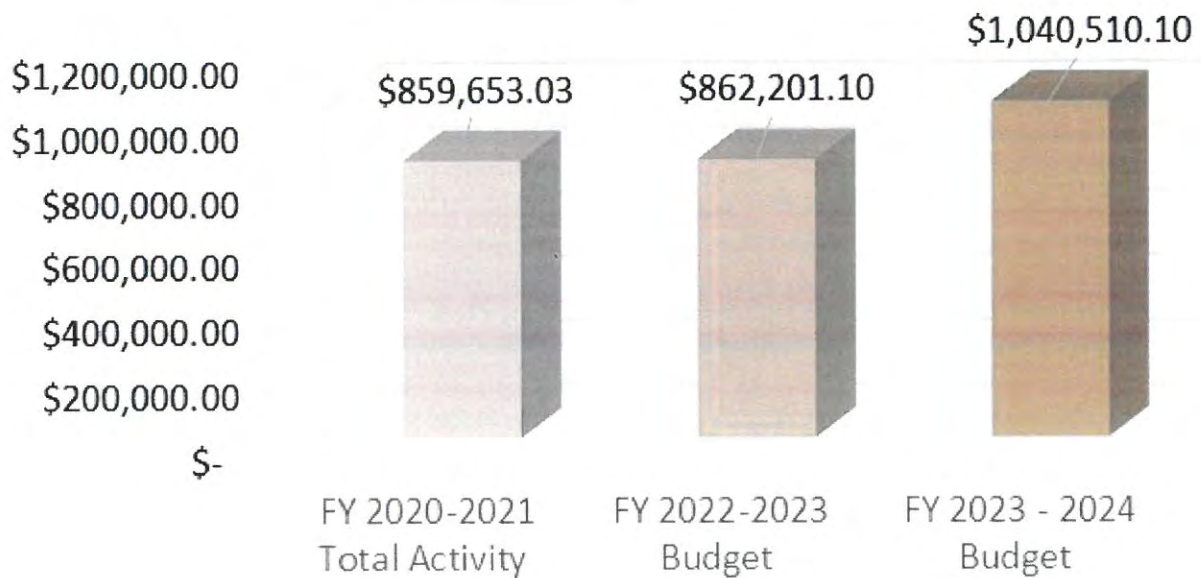
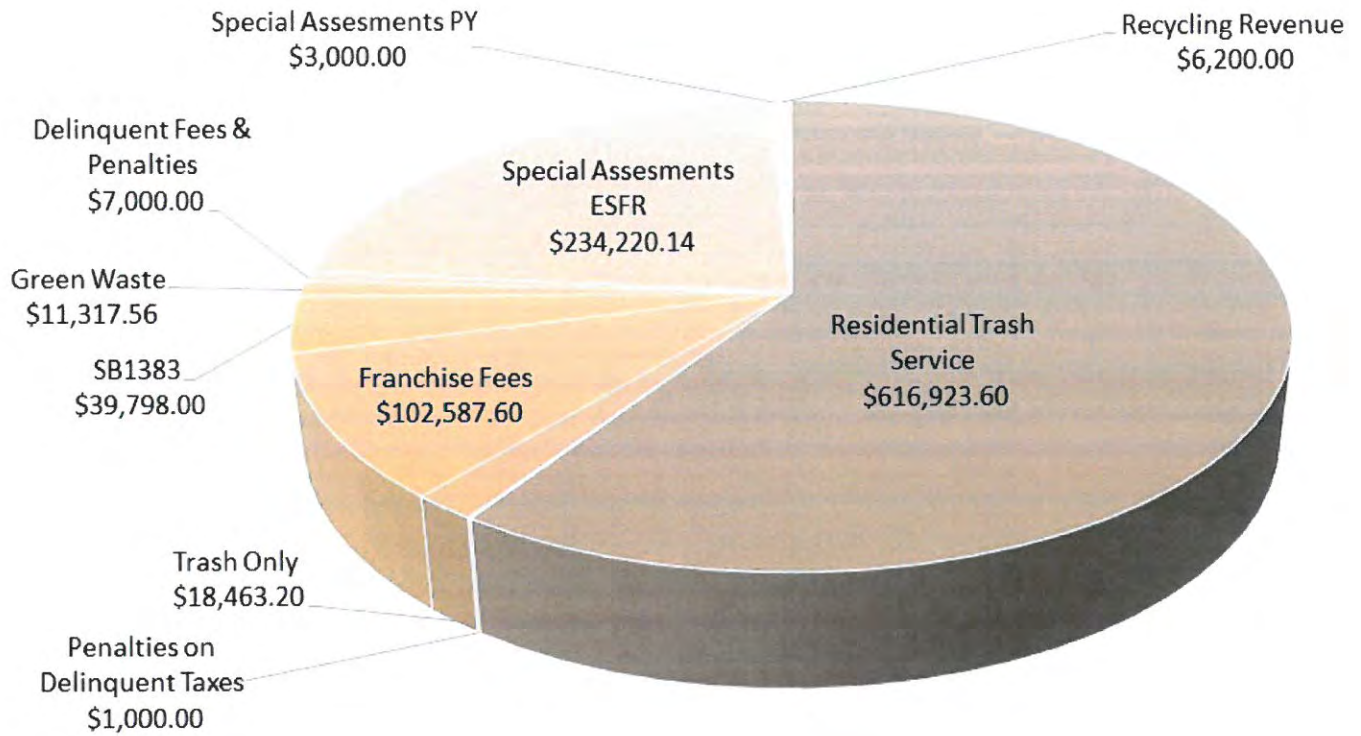
Program Assistant - .2 FTE
(This position is funded 20% in Solid Waste)

The District assumed responsibility for the residential solid waste disposal within its boundaries from San Bernardino County Solid Waste Management Department in fiscal year 2010-11. The District administrative staff provides customer service and billing for the Solid Waste operation. In addition to weekly curbside pickup, residents can participate in our two clean-up days per year, a robust bulky item pick up program; and green waste drop off service.

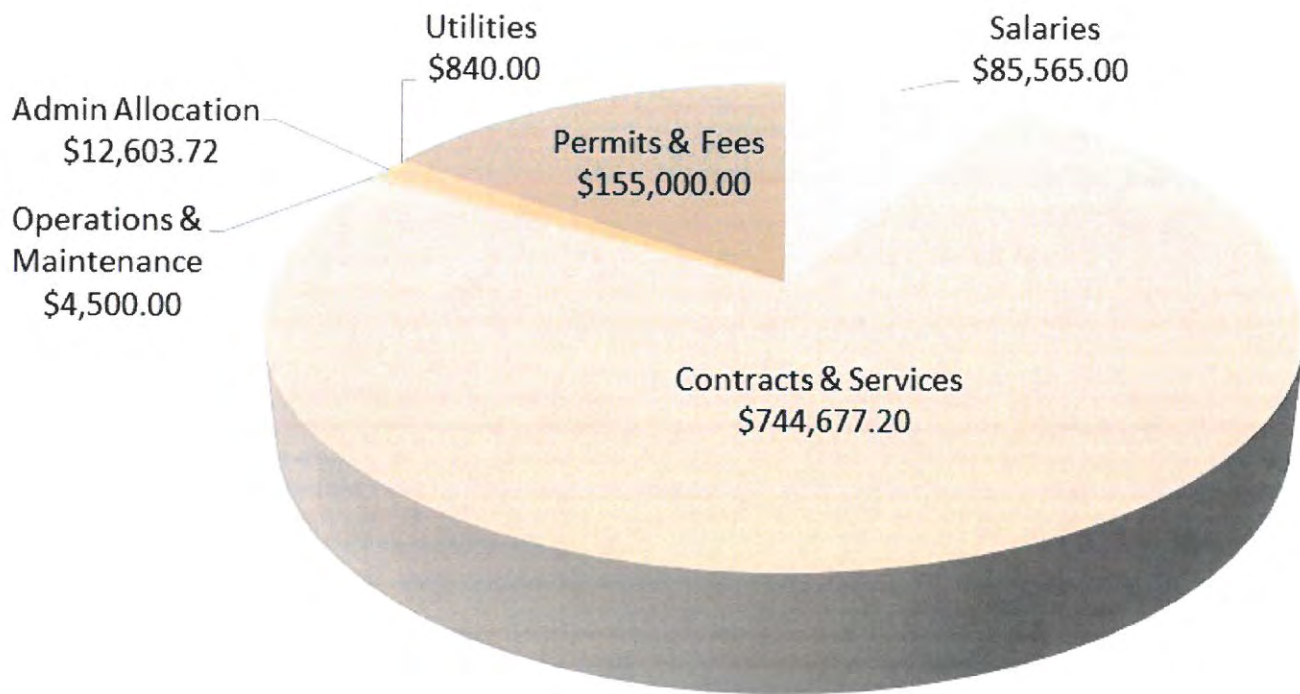
The District also assumed the disposal assessment of \$85.14 from the County to help fund landfill costs for all solid waste picked up by the franchise trash hauler as well as the self-haul dump pass program. District staff delivers and picks up trash carts as needed by the customers.

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

Solid Waste Fund Revenue



Solid Waste Fund Expense



Solid Waste Fund Revenue

Account Number	Description	FY 2020-2021		FY 2022-2023		FY 2023-2024	
		Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
06-410000-00-0	Residential Trash Service			\$ 580,688.00	\$ 599,922.12	\$ 597,482.40	\$ 597,482.40
	Description	Units	Price	Amount			
	Residential Trash Service	2417	\$ (247.20)	\$(597,482.40)			
06-410000-01-0	Residential Non ESFR Trash Service			\$ -	\$ -	\$ 997.20	\$ 997.20
	Description	Units	Price	Amount			
	Residential Non ESFR	3	\$ (332.40)	\$(997.20)			
06-410000-02-0	Condo Including ESFR			\$ -	\$ -	\$ 17,949.60	\$ 17,949.60
	Description	Units	Price	Amount			
	Condo Including ESFR	54	\$ (332.40)	\$(17,949.60)			
06-410000-03-0	Duplex			\$ -	\$ -	\$ 494.40	\$ 494.40
	Description	Units	Price	Amount			
	Duplex	1	\$ (494.40)	\$(494.40)			
06-410000-04-0	Trash Only			\$ -	\$ -	\$ 17,798.40	\$ 17,798.40
	Description	Units	Price	Amount			
	Trash Only	72	\$ (247.20)	\$(17,798.40)			
06-410000-05-0	Trash Only with ESFR			\$ -	\$ -	\$ 664.80	\$ 664.80
	Description	Units	Price	Amount			
	Trash Only with ESFR	2	\$ (332.40)	\$(664.80)			
06-410000-06-0	Franchise Fees			\$ -	\$ -	\$ 102,587.60	\$ 102,587.60
	Description	Units	Price	Amount			
	Commercial	1	\$ (20,000.00)	\$(20,000.00)			
	Residential	2549	\$ (32.40)	\$(82,587.60)			
06-410000-11-0	SB 1383 Processing			\$ -	\$ -	\$ 5,643.00	\$ 5,643.00
	Description	Units	Price	Amount			
	SB 1383 Processing	2475	\$ (2.28)	\$(5,643.00)			
06-410000-12-0	SB 1383 Compliance Burrtec			\$ -	\$ -	\$ 17,523.00	\$ 17,523.00
	Description	Units	Price	Amount			
	SB 1383 Compliance Burrtec	2475	\$ (7.08)	\$(17,523.00)			
06-410000-13-0	SB 1383 Compliance HCSD			\$ -	\$ -	\$ 11,880.00	\$ 11,880.00
	Description	Units	Price	Amount			
	SB 1383 Compliance HCSD	2475	\$ (4.80)	\$(11,880.00)			

Solid Waste Fund Revenue

Account Number	Description	Units	Price	Amount	FY 2020-2021	FY 2022-2023	FY 2023-2024
					Total Activity	Budget	Budget
06-410000-14-0	SB1383 Program Service				\$ -	\$ -	\$ 4,752.00
	SB 1383 Program Service	2475	(1.92)	\$ (4,752.00)			
06-410001-00-0	Green Waste Hauling Fee				\$ 11,011.20	\$ 10,926.84	\$ 11,317.56
	Green Waste Hauling = \$0.37 x 12 = \$4.44	2549	(4.44)	\$ (11,317.56)			
06-419000-00-0	Other Fees & Services				\$ 698.38	\$ -	\$ -
06-419500-00-0	Delinquent Fees & Penalties				\$ 7,969.18	\$ 6,000.00	\$ 7,000.00
06-705000-00-0	Special Assmts - ESFR				\$ 231,738.02	\$ 234,220.14	\$ 234,220.14
	Penalties	1	(7,000.00)	\$ (7,000.00)			
	Condo ESFR \$85.14	55	(85.14)	\$ (4,682.70)			
	Single Family w/o ESFR \$85.14	2696	(85.14)	\$ (229,537.44)			
06-705500-00-0	Special Assmts - Pr Yr Refuse Land Use Fee				\$ 5,688.06	\$ 3,500.00	\$ 3,000.00
06-706000-00-0	Penalties on Delinquent Taxes				\$ 2,088.32	\$ 1,832.00	\$ 1,000.00
06-712000-00-0	Other Income				\$ 4,871.37	\$ -	\$ -
06-712100-00-0	Recycling Revenue				\$ 14,900.50	\$ 5,800.00	\$ 6,200.00
	E-Waste Recycling	4	(1,400.00)	\$ (5,600.00)			
06-999700-00-0	Board Discretionary Revenue				\$ -	\$ -	\$ -
Total Revenue:					\$ 859,653.03	\$ 862,201.10	\$ 1,040,510.10

Solid Waste Fund Expense

Account Number	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
06-500001-00-0	\$ 89,927.67	\$ 66,349.50	\$ 85,565.00
06-500002-00-0	\$ -	\$ -	\$ -
06-510000-00-0	\$ (692.89)	\$ -	\$ -
06-510001-00-0	\$ 24,304.24	\$ 31,440.00	\$ 19,500.00
06-510002-00-0	\$ 1,597.59	\$ 3,021.00	\$ 4,425.00
06-510003-00-0	\$ 1,259.87	\$ 1,375.00	\$ 1,353.00
06-510005-00-0	\$ 1,415.88	\$ -	\$ -
06-510007-00-0	\$ 6,559.48	\$ -	\$ -
06-510009-00-0	\$ 6,067.73	\$ 7,081.00	\$ 6,692.00
06-510100-00-0	\$ (27,484.00)	\$ -	\$ -
06-521510-00-0	\$ 577,069.27	\$ 585,367.08	\$ 734,677.20
SB County Disposal Fees			
	Units	Price	Amount
Duplex \$43.14x 12 months = \$517.68	1	\$ 517.68	\$ 517.68
Extra Recycling	5	\$ 20.16	\$ 100.80
Extra Recycling Barrel \$1. x 12 months = \$20.16	8	\$ 20.16	\$ 161.28
Extra Trash	380	\$ 103.20	\$ 39,216.00
Extra Trash Barrel \$8.60 x 12 months = \$103.20	344	\$ 103.20	\$ 35,500.80
Non-ESFR \$21.57 x 12 months = \$258.84	59	\$ 258.84	\$ 15,271.56
Trash Only Svc	74	\$ 247.20	\$ 18,292.80
Trash Service \$21.57x 12 months = \$258.84	2417	\$ 258.84	\$ 625,616.28
SB County Disposal Fees			
06-523500-00-0	\$ 167,274.76	\$ 156,768.00	\$ 155,000.00
06-523550-00-0	\$ 19,804.31	\$ 9,000.00	\$ 10,000.00
06-532500-00-0	\$ 437.27	\$ 258.84	\$ 840.00
Vehicle Maintenance			
	Units	Price	Amount
Verizon Wireless - Tablet & Data Plan	12	\$ 70.00	\$ 840.00
Vehicle Fuel			
	Units	Price	Amount
Parts & Services	1	\$ 1,500.00	\$ 1,500.00
Mileage and Travel Reimbursement			
06-545001-00-0	\$ 5,802.49	\$ 4,500.00	\$ 3,000.00
06-552700-00-0	\$ -	\$ -	\$ -
06-553000-00-0	\$ 593.27	\$ -	\$ -
06-553200-00-0	\$ 863.44	\$ 900.00	\$ 900.00
06-553555-00-0	\$ 139.03	\$ 1,735.00	\$ 1,300.00
Public Outreach			
	Units	Price	Amount
Clean Up Day - Bags & Gloves	1	\$ 100.00	\$ 100.00
Clean Up Day - Banner	1	\$ 100.00	\$ 100.00
Clean Up Day - Foods	2	\$ 150.00	\$ 300.00
Earth Day - Foods	1	\$ 150.00	\$ 150.00
Earth day - Supplies	1	\$ 300.00	\$ 300.00
Misc	1	\$ 100.00	\$ 100.00
Recycled Art Contest	1	\$ 250.00	\$ 250.00
Capital Transfer			
06-800599-00-0	\$ (8,405.30)	\$ -	\$ -
06-860001-00-0	\$ 8,405.30	\$ 500.00	\$ -
06-999100-00-0	\$ 12,190.80	\$ 12,920.51	\$ 12,553.72
Admin Allocation			
	Units	Price	Amount
1% of Admin allocation	0.01	\$ 1,255,372.28	\$ 12,553.72
Total Expense:			
		Revenue	\$ 892,066.87
		Expense	\$ 892,066.87
		Surplus	\$ 885,128.07
			\$ 885,128.07
			\$ 862,201.10
			\$ 1,040,510.10
			\$ (32,413.84)
			\$ (22,926.97)
			\$ 1,654.18

Recycling Center / Thrift Store



Hours

Monday through Saturday
11 am - 4 pm



Sales

New sales every week



Donations

Donations are accepted during
normal business hours



Funds the Park

Revenue helps fund the park
department.



Services

- > **Mattress Recycling.** The thrift store collects used mattress for proper recycling.
- > **Electronics recycling.** Bring in old appliances, TVs, and other electronics for proper recycling.
- > **Green waste drop off.** Drop off branches, yard clippings and yard waste.
- > **Appliance and metal recycling.**
- > **Cardboard recycling.** Bring your cardboard for recycling. Boxes must be broken down.
- > **Free pickups.** The thrift store offers free picks up of gently used, resalable items.

Staffing

Recycling Center Supervisor - .5 FTE
(This position is funded 50% in Solid Waste & 50% in Recycling Center)

Part time Recycling Center Leads - .96 FTE

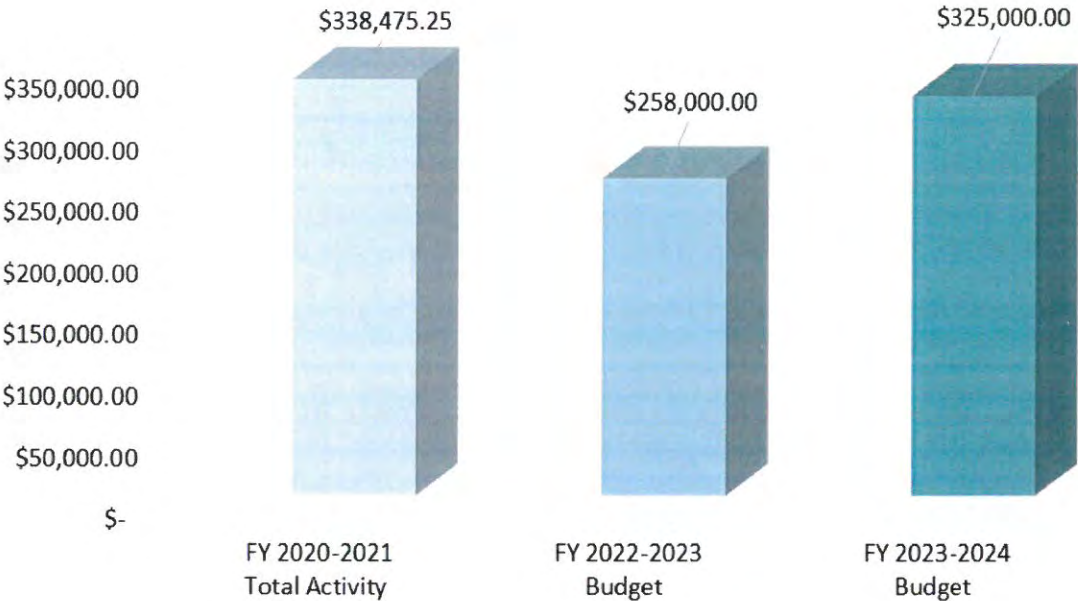
Part Time Recycling Center Workers - 3.37 FTE

The award-winning Recycling Center is located in Suite A at the Community Center on Vista Road. The District offers a variety of recycling programs such as green waste, electronic waste (anything with a cord), metal, and mattress recycling.

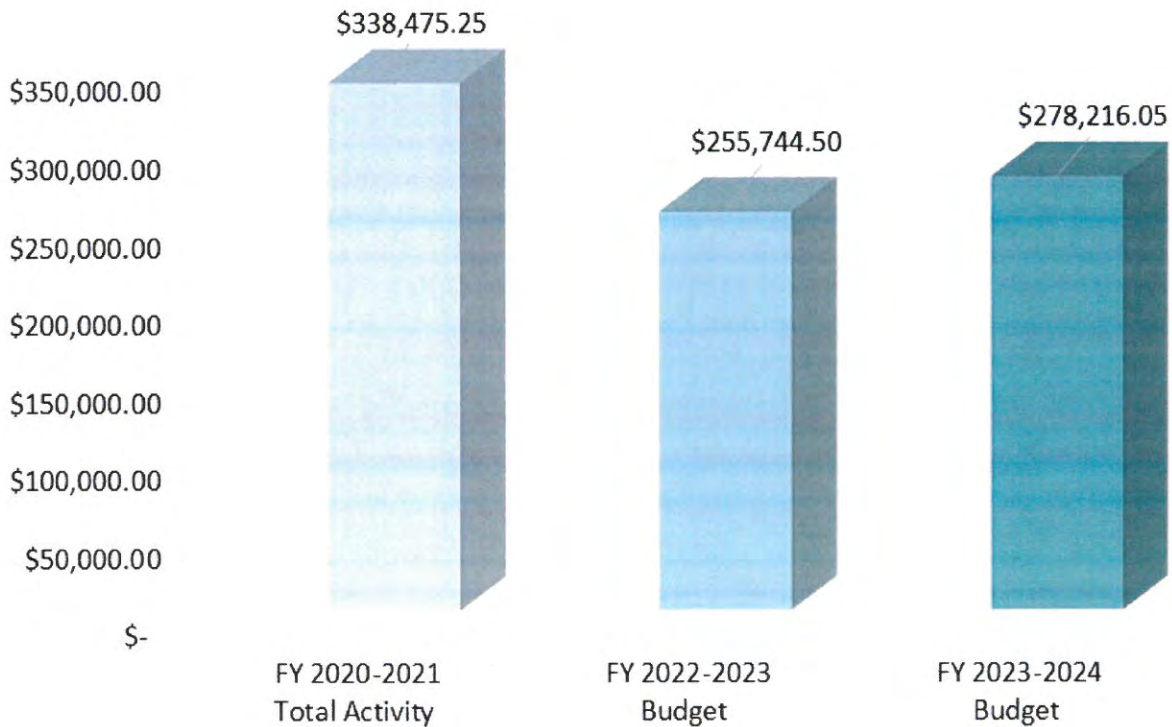
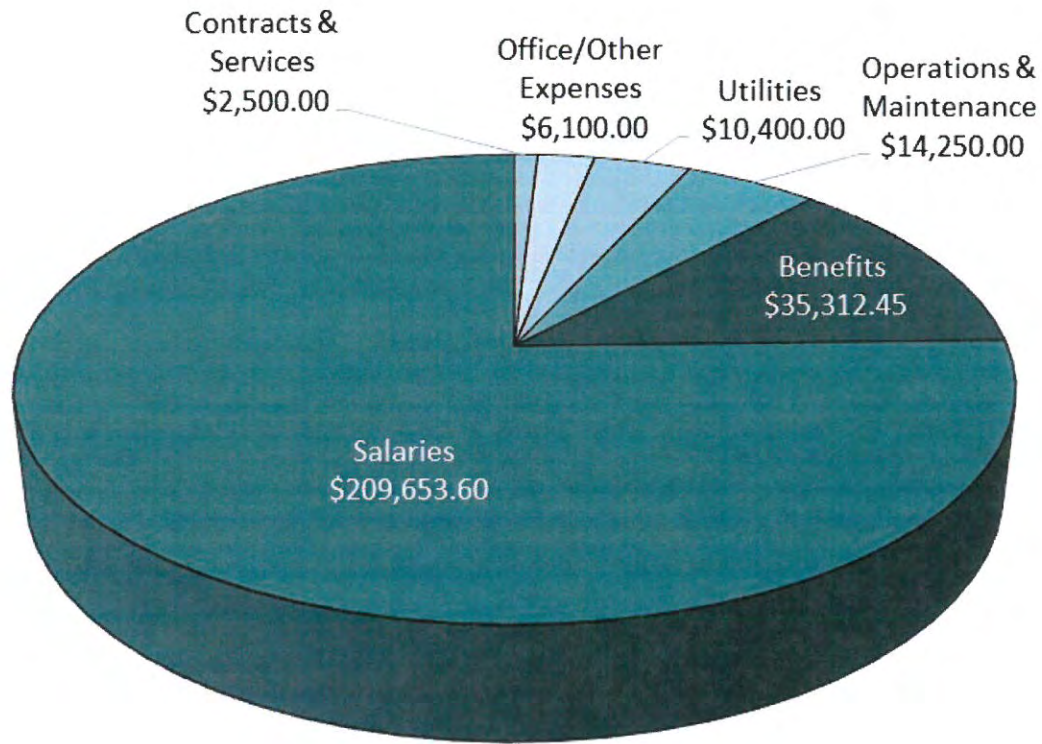
Residents can also donate their unwanted items to the recycling center for re-purposing rather than throwing the items away. This service encourages recycling and diverts waste from going into the landfill. Items that cannot be re-sold are recycled with as little as possible disposed of in the landfills.

The District continues to look for new opportunities for recycling. One of the recycling goals for FY 2024 is to start a tire recycling program for the community. The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate.

Recycling Center/Thrift Store Fund Revenue



Recycling Center/Thrift Store Fund Expense



Recycling Center/Thrift Store Fund Revenue

Account Number	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
03-480000-00-0	\$ 330,852.36	\$ 325,000.00	\$ 325,000.00
Total Revenue:	\$ 338,475.25	\$ 258,000.00	\$ 325,000.00

Recycling Center/Thrift Store Fund Expense

Account Number	Description	Units	Price	Amount	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
03-500001-00-0	Salaries - Full Time	0.5	\$ 56,347.20	\$ 28,173.60	-	\$ 28,435.50	\$ 28,173.60
03-500004-00-0	Salaries - Part-Time				\$ 131,783.86	\$ 151,790.00	\$ 181,480.00
03-510001-00-0	Benefit Plan				-	-	\$ 7,860.00
03-510002-00-0	Workers Compensation				\$ 315.08	\$ 1,785.00	\$ 3,477.00
03-510003-00-0	Payroll Taxes - FICA/Medicare				\$ 10,081.74	\$ 11,612.00	\$ 14,292.00
03-510009-00-0	PEPRA Retirement				-	-	\$ 2,183.45
03-521500-00-0	Contractual Services				\$ 180.93	\$ 4,500.00	\$ 2,500.00
03-524500-00-0	Education and Training				-	\$ 500.00	\$ 500.00
03-526601-00-0	Advertising				-	\$ 500.00	\$ 500.00
03-529900-00-0	Bank Charges				\$ 4,860.58	\$ 5,000.00	\$ 5,600.00
03-531000-00-0	Utilities - Electric				\$ 7,087.52	\$ 32,062.00	\$ 8,400.00
03-532500-00-0	Telephone	12	\$ 700.00	\$ 8,400.00	\$ 1,595.68	\$ 1,560.00	\$ 2,000.00
03-541000-00-0	Operations and Maintenance				\$ 642.06	\$ 1,500.00	\$ 2,000.00
03-545000-00-0	Vehicle Maintenance				\$ 1,340.63	\$ 1,000.00	\$ 1,500.00
03-545001-00-0	Propane				\$ 444.47	\$ 400.00	\$ 650.00
03-553000-00-0	Operating Supplies				\$ 10,139.06	\$ 8,000.00	\$ 10,000.00
03-553600-00-0	Uniforms				-	\$ 100.00	\$ 100.00
03-999800	Interfund Transfer In				\$ 161,360.86	-	-
Total Expense:					\$ 338,475.25	\$ 255,744.50	\$ 278,216.05
	Revenue				\$ 338,475.25	\$ 255,744.50	\$ 278,216.05
	Expense				\$ 338,475.25	\$ 258,000.00	\$ 325,000.00
	Net				\$ -	\$ 2,255.50	\$ 46,783.95

Properties



Community Center

Home to:

- Helendale Senior Center
- Daily Lunch Program
- Weekly Farmers Market
- Classes, sports, workshops and other activities
- Available for rentals

Staffing

This fund does not have staff assigned.



4-Plex

Rental income pays debt service on park property



Condos

- 5 Units
- Rental income pays debt service on park property



In 2008, the District purchased an 80-acre ranch that included 10 residential dwelling units. Rental of these units has paid the debt service on the park property helping all other available funds to be used for park maintenance and development.

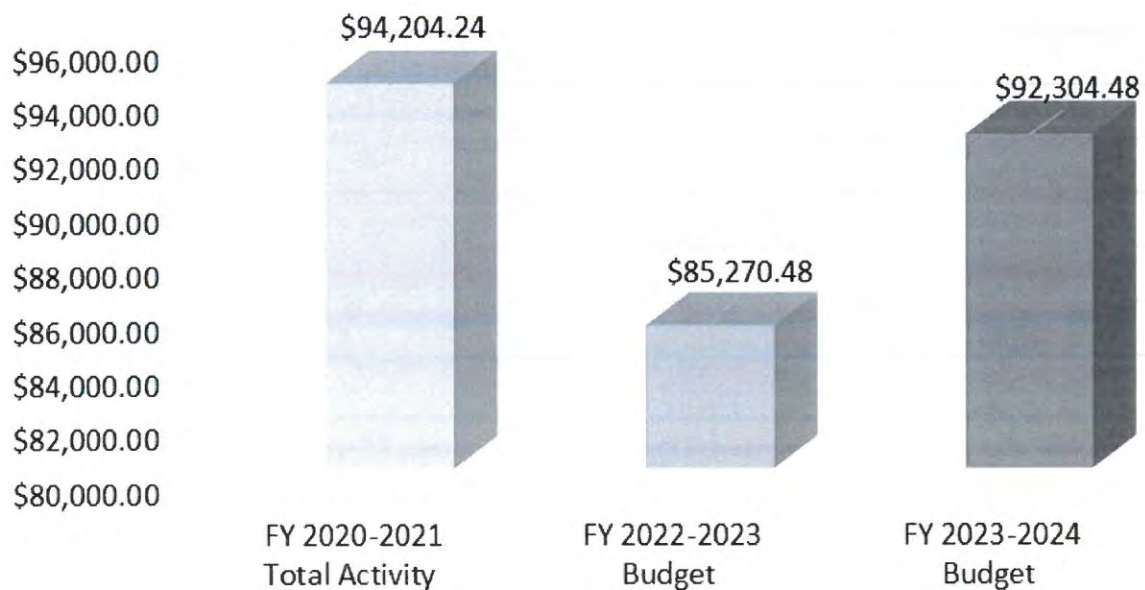
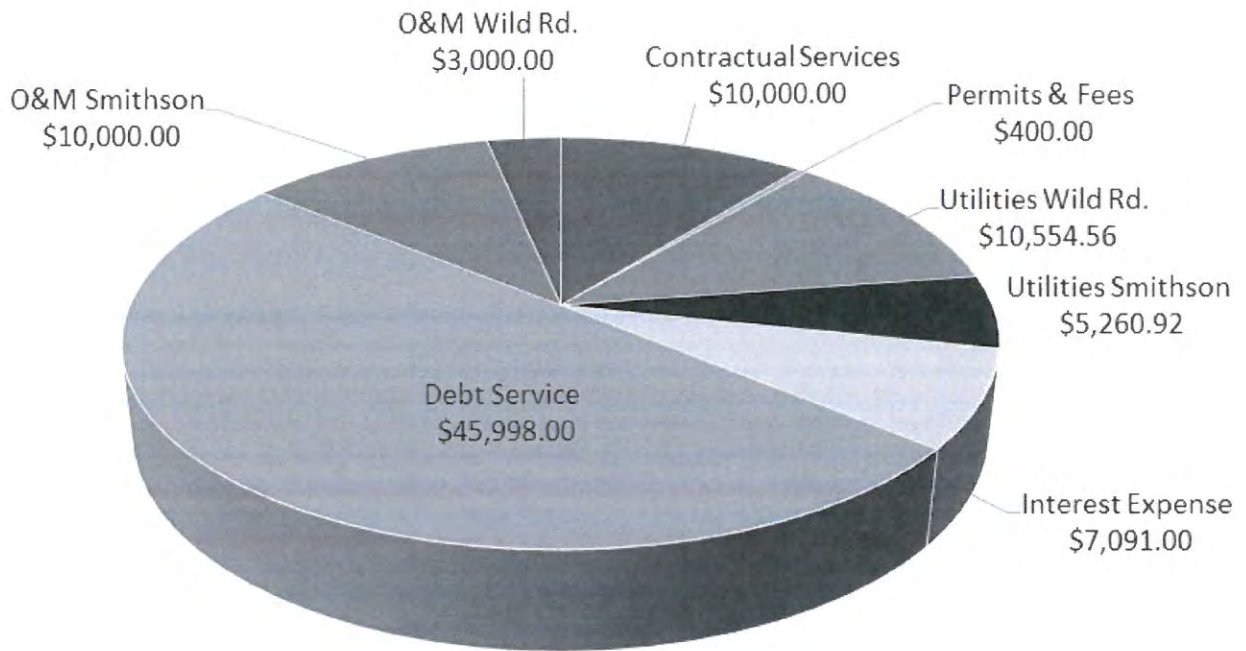
The Helendale Community Center, was purchased in 2011 and houses the District's administration office, recycling center, community room and a multipurpose room in Suite D.

Both properties are owned by the District's Park Department.

Property Fund Revenue



Property Fund Expense



Property Fund Revenue

Account Number	Description	Units	Price	Amount	FY 2020-2021	FY 2022-2023	FY 2023-2024
					Total Activity	Budget	Budget
04-419500-00-0	Delinquent Penalties				\$ 70.00	\$ -	\$ -
04-462000-00-4	15302 Smithson Rental				\$ 88,569.15	\$ 91,880.00	\$ 95,388.00
	Unit #A & Paddock	12	\$ (1,199.00)	\$ (14,388.00)			
	Unit #B	12	\$ (1,100.00)	\$ (13,200.00)			
	Unit #C	12	\$ (550.00)	\$ (6,600.00)			
	Unit #D	12	\$ (1,700.00)	\$ (20,400.00)			
	Unit #E	12	\$ (1,400.00)	\$ (16,800.00)			
	Unit #F	12	\$ (2,000.00)	\$ (24,000.00)			
04-463000-00-5	15425 Wild Road Rental				\$ 33,600.00	\$ 33,600.00	\$ 36,960.00
	Units A-D	48	\$ (770.00)	\$ (36,960.00)			
04-780003-00-0	GASB 87 - Rent Revenue				\$ 42,081.38	\$ -	\$ -
Total Revenue:					\$ 122,772.89	\$ 125,480.00	\$ 132,348.00

Parks Department

Helendale Community Services District operates the Community Park as well as the dog park and provides various recreation programs including basketball, soccer, and flag football. Other classes such as art instruction, first aid training, and a variety of seminars are also offered through the CSD's recreation department.

This fund is supported primarily by the Board's discretionary revenue which includes franchise fees, property taxes, site leases and rents. In 2008, the District purchased a 80-acre ranch in close proximity to Silver Lakes to be developed into a community park. Since that time, the District has developed the Helendale Community Park with two large sports fields, which host high school soccer and football programs in addition to community soccer and rec league flag football. In 2018, the District completed three large picnic pavilions that allow shaded areas for picnics and other events. Two baseball fields, concrete pathways, two sand volleyball courts, small picnic shelters with barbeques, an outdoor fitness area and additional playground features were also added. In 2019, the restroom and snack shack were completed, and an RC track was built for remote control cars. Most recently, a disc golf course was added around the perimeter of the park.

The District hosts an annual "Concerts in the Park" series with various bands performing under the large pavilion. The series concludes with a fireworks show. In 2023, the District will partner with San Bernardino County Sheriff's Department and other community stakeholders to host police and first responder appreciation night, an event to bring the police and community together, at the August concert.

In 2011, the District purchased the Community Center on Vista Road comprised of four units and serves as the District's administrative headquarters as well as the Recycling Center, Community Center, and the Senior Center.

In 2018, the Helendale Certified Farmers Market opened at the Community Center and has been very well received by residents. Each week, vendors set up at the Community Center and offer fresh fruits and vegetables, a variety of prepackaged foods, craft and boutique items and shoppers can stop at one of the many food trucks that come every week.



134
Youth Basketball
participants



165
Youth Soccer
Participants



93
Participants in
Flag Football



7
Adult Softball
Teams



5
Concerts in the
Park

2023-24 Goals

- > Continue to offer and expand youth and adult sports programs.
- > Continue to offer Concerts in the Park.
- > Continue weekly farmers market.
- > Increase workshops and classes offered.

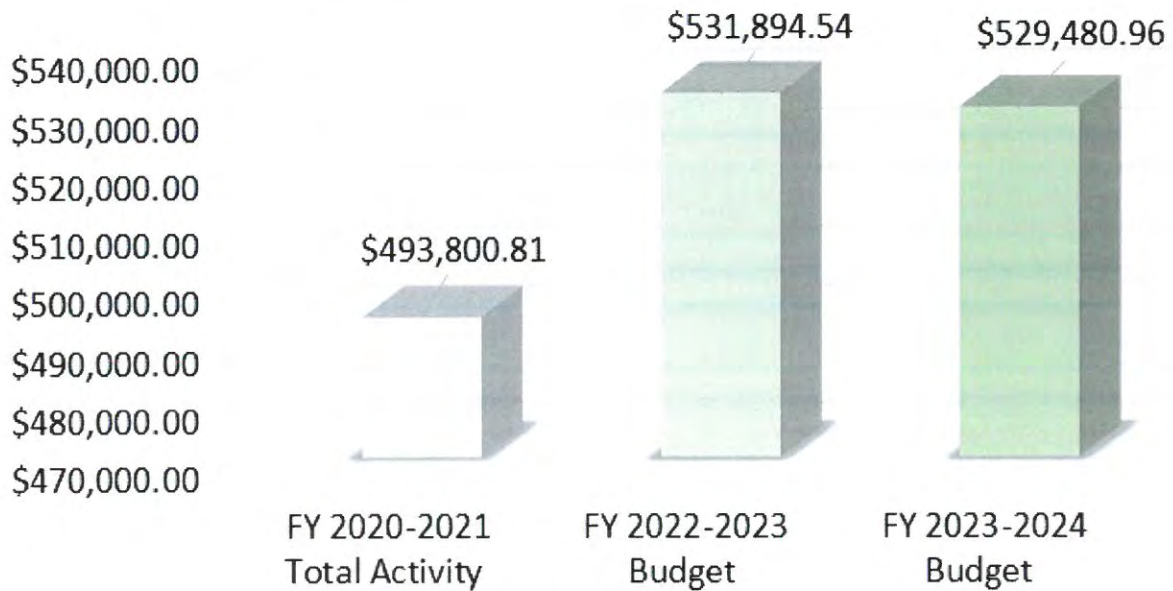
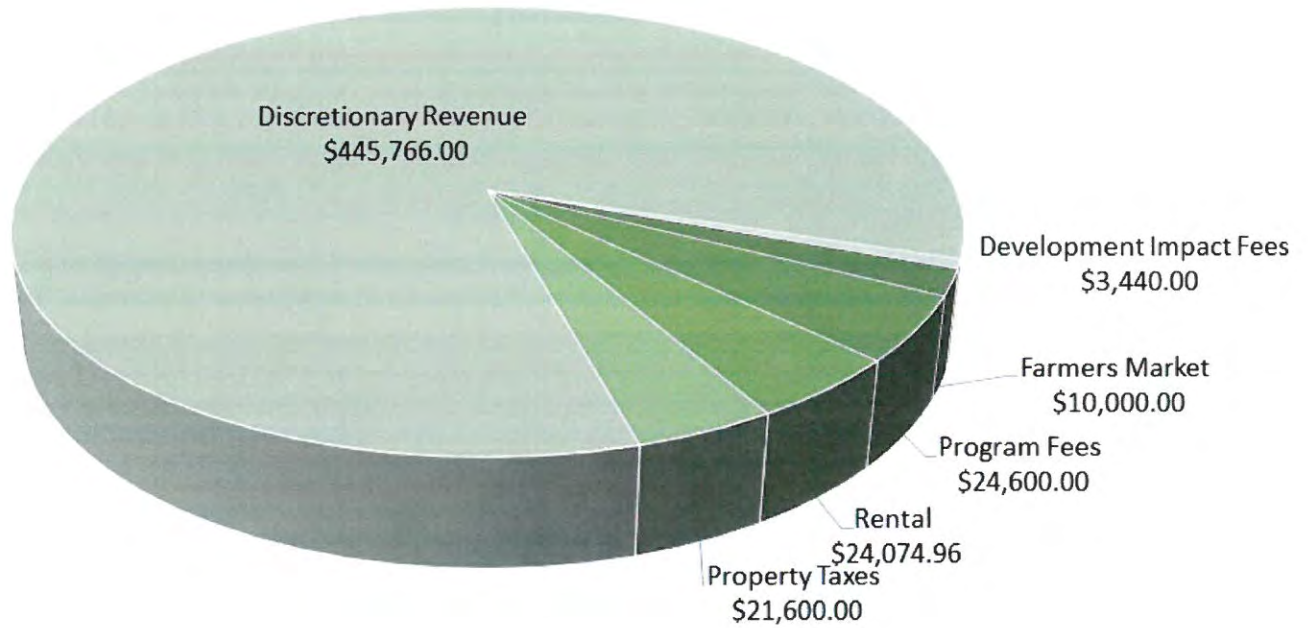
Staffing

Program Assistant - .3 FTE

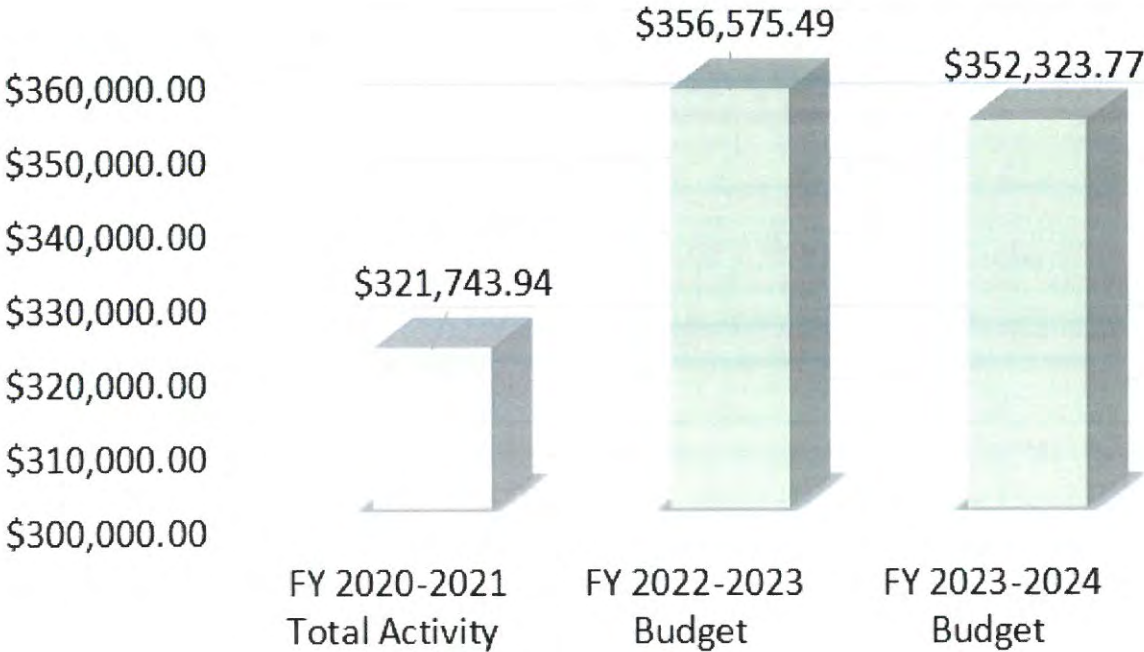
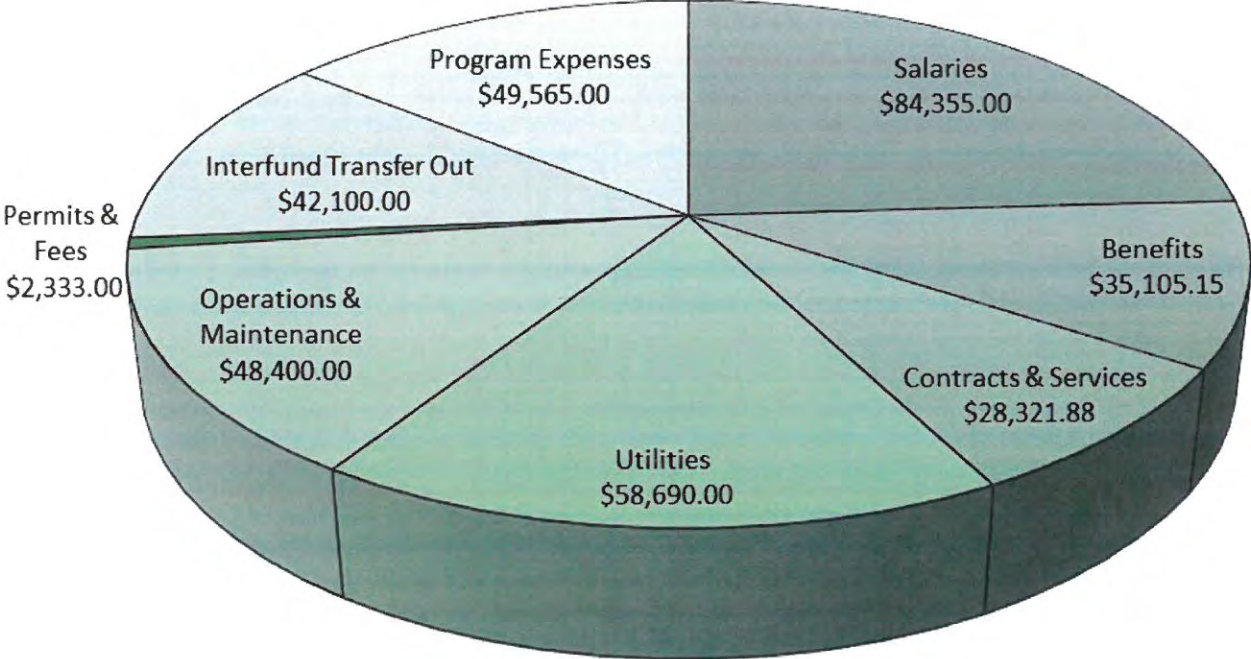
Maintenance Worker III - 1 FTE

Maintenance Worker I - .25 FTE

Park & Recreation Fund Revenue



Park & Recreation Fund Expense



Park Fund Revenue

Account Number	Description	Units	Price	Amount	FY 2020-2021	FY 2022-2023	FY 2023-2024
					Total Activity	Budget	Budget
05-430000-00-0	Recreation Program Fees				\$ 7,867.00	\$ 1,000.00	\$ 1,000.00
05-430001-00-0	Flag Football League Fee				\$ -	\$ -	\$ 3,000.00
	Registration Fees	50	\$ (60.00)	\$ (3,000.00)			
05-430002-00-0	Basketball League Program Fee				\$ 7,450.36	\$ 8,400.00	\$ 8,400.00
	Basketball: \$70 each	120	\$ (70.00)	\$ (8,400.00)			
05-430003-00-0	Youth Soccer				\$ 9,488.41	\$ 9,100.00	\$ 10,500.00
	Soccer: \$75 each	150	\$ (70.00)	\$ (10,500.00)			
05-430004-00-0	Farmers Market Revenue				\$ 10,482.14	\$ 5,000.00	\$ 5,000.00
05-430004-00-8	Farmers Market EBT				\$ 14,307.81	\$ 5,000.00	\$ 5,000.00
	Market Match EBT Grant						
05-430008-00-0	Adult Softball				\$ 3,990.00	\$ 1,500.00	\$ 1,500.00
05-430009-00-0	Cornhole League				\$ 450.00	\$ 400.00	\$ 200.00
05-430020-00-0	Sr Nutrition Program				\$ -	\$ -	\$ -
05-460000-00-3	Water Shop Lease Income				\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	Water Shop	500	\$ (10.00)	\$ (5,000.00)			
05-461000-C1-3	Community Center Unit C Rental - Church				\$ 7,936.98	\$ 7,974.96	\$ 7,974.96
	Church Rental (Saturday)						
	Church Rental Sunday						
05-461000-P0-2	Park Field Rental				\$ 5,462.00	\$ 5,000.00	\$ 5,000.00
	Field Rental for HSD Football/Soccer/Softball	12	\$ (600.00)	\$ (9,600.00)			
05-461000-R0-3	Community Center Rental - C & D				\$ 2,285.00	\$ 1,500.00	\$ 1,500.00
05-700000-00-0	Property Taxes - Street Lights				\$ 22,466.78	\$ 23,533.00	\$ 21,600.00
05-712200-00-0	Other Income				\$ 2,969.26	\$ -	\$ -
05-713200-00-0	Park Development Impact Fees				\$ 8,600.00	\$ 6,880.00	\$ 3,440.00
	Park Development Impact Fees						
05-730002-00-0	Donations & Sponsorship				\$ 10,150.00	\$ 5,500.00	\$ -
05-999700-00-0	Board Discretionary Revenue				\$ 370,295.07	\$ 441,506.58	\$ 445,766.00
	Board Discretionary Revenue	1	\$ (399,766.00)	\$ (399,766.00)			
	Recycling Center Net	1	\$ (46,000.00)	\$ (46,000.00)			
Total Revenue:					\$ 493,800.81	\$ 531,894.54	\$ 529,480.96

Park Fund Expense

Account Number	FY 2020-2021		FY 2022-2023		FY 2023-2024	
	Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
05-500001-00-0	\$ 79,481.63	\$ 82,701.00	\$ 79,481.63	\$ 82,701.00	\$ 79,481.63	\$ 80,180.00
Salaries - Full Time						
Description	Units	Price	Amount			
Maintenance	1	\$ 66,976.00	\$ 66,976.00			
Program Assistant (30% FTE)	1	\$ 13,204.00	\$ 13,204.00			
Salaries - Overtime						
Description	Units	Price	Amount			
Salaries - PT Rec Lead	1	\$ 421.52	\$ 421.52	\$ 1,000.00	\$ 1,000.00	
PERS Retirement	1	\$ 415.17	\$ 415.17	-	\$ 3,175.00	
Benefit Plan	1	\$ 41.92	\$ 41.92	-	-	
Benefit Plan	1	\$ 17,036.86	\$ 17,036.86	\$ 31,440.00	\$ 20,400.00	
Workers Compensation						
Description	Units	Price	Amount			
Maintenance	1	\$ 15,720.00	\$ 15,720.00			
Program Assistant (30% FTE)	1	\$ 4,680.00	\$ 4,680.00			
Payroll Taxes - FICA/Medicare						
Description	Units	Price	Amount			
Maintenance	1	\$ 1,597.59	\$ 1,597.59	\$ 4,565.00	\$ 3,528.00	
Program Assistant (30% FTE)	1	\$ 1,596.80	\$ 1,596.80	\$ 1,200.00	\$ 1,171.15	
Unemployment Expense						
Description	Units	Price	Amount			
Vision / Dental Expense	1	\$ 48.79	\$ 48.79	-	\$ -	
Retirement Expense 457						
Description	Units	Price	Amount			
Maintenance	1	\$ 1,166.17	\$ 1,166.17	-	\$ -	
PEPRA Retirement						
Description	Units	Price	Amount			
Maintenance	1	\$ 7,759.63	\$ 7,759.63	-	\$ -	
Actuarial Pension Expense Adjustment						
Description	Units	Price	Amount			
Maintenance	1	\$ 5,120.73	\$ 5,120.73	\$ 6,178.00	\$ 6,306.00	
Contractual Services						
Description	Units	Price	Amount			
Apple Valley Communications	12	\$ 130.00	\$ 1,560.00			
Climate Control- A/C & Heater / Swamps	1	\$ 2,000.00	\$ 2,000.00			
Engineering Services	1	\$ 1,000.00	\$ 1,000.00			
Fire Crews	36	\$ 227.00	\$ 8,172.00			
Maintenance Contractor	1	\$ 5,000.00	\$ 5,000.00			
Miscellaneous	1	\$ 5,000.00	\$ 5,000.00			
Software Support - Park						
Description	Units	Price	Amount			
Farmers Market Software	12	\$ 19.99	\$ 239.88			
Recreation Software	1	\$ 350.00	\$ 350.00			
Permits and Inspection Fees						
Description	Units	Price	Amount			
County EHS Well Permit	1	\$ 1,200.00	\$ 1,200.00			
Farmers Market - Food Permit SB County	1	\$ 533.00	\$ 533.00			
Fireworks - SB County Fire	1	\$ 600.00	\$ 600.00			
Permits and Fees - Community Center						
Description	Units	Price	Amount			
County EHS Well Permit	1	\$ 1,200.00	\$ 1,200.00			
Farmers Market - Food Permit SB County	1	\$ 533.00	\$ 533.00			
Fireworks - SB County Fire	1	\$ 600.00	\$ 600.00			
Equipment Rental						
Description	Units	Price	Amount			
Herbicide/ Pesticide Training	1	\$ 200.00	\$ 200.00			
Irrigation Training	1	\$ 800.00	\$ 800.00			
Misc	1	\$ 500.00	\$ 500.00			
Park Training	2	\$ 1,000.00	\$ 2,000.00			
Education and Training						
Description	Units	Price	Amount			
Herbicide/ Pesticide Training	1	\$ 200.00	\$ 200.00			
Irrigation Training	1	\$ 800.00	\$ 800.00			
Misc	1	\$ 500.00	\$ 500.00			
Park Training	2	\$ 1,000.00	\$ 2,000.00			
05-523000-00-3						
05-524000-00-0						
05-524500-00-0						
05-521600-00-0						
05-523000-00-0						
05-524000-00-0						
05-524500-00-0						

Park Fund Expense

Account Number	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
05-525000-00-0	\$ 2,803.34	\$ 3,000.00	\$ 2,698.74
Insurance			
Adult Sports Insurance	1 \$ 549.74		\$ 549.74
Youth Sports Insurance	1 \$ 2,149.00		\$ 2,149.00
05-526600-00-0		\$ 200.00	\$ 200.00
05-531000-00-0	\$ 4,283.53	\$ 2,384.64	\$ 240.00
Public Relations			
Utilities - Electric			
Description			
Mobile Home Well (3-033-0695-56)	12 \$ 20.00		\$ 240.00
Utilities - Electric - Community Center			
Description			
Community Center Unit C	12 \$ 875.00		\$ 10,500.00
05-531001-00-3	\$ 4,237.73	\$ 6,000.00	\$ 5,000.00
05-531002-00-0	\$ 14,496.00	\$ 17,250.00	\$ 17,250.00
Utilities - Gas - Community Center			
Utilities-Water- Park Internal			
Description			
Baseball Fields	5350 \$ 0.75		\$ 4,012.50
Dog Park	2500 \$ 0.75		\$ 1,875.00
Park Restroom	150 \$ 0.75		\$ 112.50
Wild Rd Park	15000 \$ 0.75		\$ 11,250.00
05-531003-00-0	\$ 20,617.84	\$ 23,533.00	\$ 21,600.00
05-531004-00-0	\$ 391.40	\$ 500.00	\$ 500.00
05-531008-00-3	\$ 1,223.72	\$ 1,500.00	\$ 1,800.00
Utilities - Street Lighting Electric			
Utilities-Sewer-Park Internal			
Utilities - Electric Comm Ctr Unit D			
Description			
Community Center #D: 3-037-9555-25	12 \$ 150.00		\$ 1,800.00
05-532500-00-0	\$ 2,340.49	\$ 2,288.40	\$ 1,800.00
Telephone			
Description			
Community Center Pump Alarm	12 \$ 100.00		\$ 1,200.00
Verizon Wireless - 1 Maintenance Workers	12 \$ 50.00		\$ 600.00
05-541000-00-0	\$ 5,193.58	\$ 4,000.00	\$ 5,000.00
05-541000-00-3	\$ 16,695.62	\$ 8,000.00	\$ 10,000.00
05-545000-00-0	\$ 4,293.41	\$ 5,472.57	\$ 3,000.00
05-545001-00-0	\$ 4,177.30	\$ 2,500.00	\$ 2,000.00
05-550001-00-0	\$ -	\$ -	\$ 3,090.00
O & M - Park			
O & M - Community Center			
Vehicle Equipment / Maintenance			
Vehicle Fuel			
Flag Football			
Description			
Balls	5 \$ 8.00		\$ 40.00
Referees	1 \$ 1,800.00		\$ 1,800.00
Uniforms	50 \$ 25.00		\$ 1,250.00
05-550002-00-0	\$ 8,423.09	\$ 8,200.00	\$ 8,200.00
Supplies - Basketball			
Description			
Basketballs	1 \$ 200.00		\$ 200.00
Clock/Books person	16 \$ 50.00		\$ 800.00
End of Season Party	1 \$ 400.00		\$ 400.00
Pictures	1 \$ 600.00		\$ 600.00
Referee	8 \$ 300.00		\$ 2,400.00
Trophies	1 \$ 800.00		\$ 800.00
Uniform	1 \$ 3,000.00		\$ 3,000.00

Park Fund Expense

Account Number	FY 2020-2021	FY 2022-2023	FY 2023-2024
Total Activity	Budget	Budget	Budget
05-550003-00-0	\$ 9,220.66	\$ 8,975.00	\$ 8,975.00

Youth Soccer

Description	Units	Price	Amount
Balls	50	\$ 7.00	\$ 350.00
Chalk	1	\$ 100.00	\$ 100.00
Cones	15	\$ 10.00	\$ 150.00
First Aid	5	\$ 15.00	\$ 75.00
Misc	1	\$ 1,000.00	\$ 1,000.00
Pictures	100	\$ 5.00	\$ 500.00
Refs	66	\$ 50.00	\$ 3,300.00
Trophies	100	\$ 5.00	\$ 500.00
Uniforms	1	\$ 3,000.00	\$ 3,000.00

05-550005-00-0	\$ 2,342.83	\$ 900.00	\$ 900.00
05-550009-00-0	\$ 950.00	\$ 200.00	\$ 200.00
05-550010-00-0	\$ 1,200.00	\$ -	\$ -
05-553000-00-0	\$ 23,596.76	\$ 21,000.00	\$ 21,000.00

Adult Softball Cornhole League Cheer Camp Operating Supplies - Park

Description	Units	Price	Amount
Fertilizer	2	\$ 5,500.00	\$ 11,000.00
Grass Seed	1	\$ 6,000.00	\$ 6,000.00
Misc	1	\$ 1,000.00	\$ 1,000.00
Pesticide/Herbicide	1	\$ 1,000.00	\$ 1,000.00
Sprinklers	1	\$ 500.00	\$ 500.00
Woodchip / Sand	1	\$ 1,500.00	\$ 1,500.00

05-553000-00-3	\$ 2,752.15	\$ 6,000.00	\$ 6,000.00
05-553300-00-0	\$ 12,017.93	\$ 11,000.00	\$ 14,000.00

Operating Supplies - Community Center Concert in the Park Expense

Description	Units	Price	Amount
Concerts in Park - Entertainment	5	\$ 1,500.00	\$ 7,500.00
Fire Works	1	\$ 6,500.00	\$ 6,500.00

05-553400-00-0	\$ 7,032.56	\$ 2,000.00	\$ 2,000.00
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Program Expenses

Description	Units	Price	Amount
Classes & Programs	1	\$ 1,565.00	\$ 1,565.00
Memorial Trees	3	\$ 145.00	\$ 435.00

05-553402-00-0	\$ 12.00	\$ 2,500.00	\$ 2,500.00
05-553404-00-0	\$ 3,296.35	\$ 3,400.00	\$ 3,400.00

Senior Center Farmers Market Expense

Description	Units	Price	Amount
Quarterly Ag Fees	4	\$ 850.00	\$ 3,400.00

05-553404-00-8	\$ 13,811.05	\$ 5,000.00	\$ 5,000.00
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Farmers Market EBT

Description	Units	Price	Amount
EBT Market Match	500	\$ 10.00	\$ 5,000.00

05-553405-00-0	\$ 1,083.12	\$ 1,300.00	\$ 1,300.00
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National Night Out Expense

Description	Units	Price	Amount
Band	1	\$ 400.00	\$ 400.00
Food	1	\$ 300.00	\$ 300.00
Promotional Items	1	\$ 600.00	\$ 600.00

05-553600-00-0	\$ 568.89	\$ 600.00	\$ 600.00
05-553700-00-0	\$ -	\$ 200.00	\$ 200.00
05-554600-00-0	\$ 1,191.86	\$ 800.00	\$ 800.00
05-999900-00-0	\$ 42,099.96	\$ 42,100.00	\$ 42,100.00

Uniforms Printing Costs Small Tools Interfund Transfer Out/(In)

Description	Units	Price	Amount
Interfund Loan (Wastewater)	1	\$ 42,100.00	\$ 42,100.00

Total Expense:

	\$ 321,743.94	\$ 356,575.49	\$ 352,323.77
Revenue	\$ 493,800.81	\$ 531,894.54	\$ 529,480.96
Expense	\$ 321,743.94	\$ 356,575.49	\$ 352,323.77
Net	\$ 172,056.87	\$ 175,319.05	\$ 177,157.19

Administration Fund



Billing

Water, sewer and trash



Human Resources

Handles personnel matters



Payroll

Processes employee payroll



Cashiering

Handles customer payments



Accounting

Responsible for accounts receivable and accounts payable



Customer Service

Assists customers with billing related questions



Governance

Board meetings and District administration.

How customers make payments

- > Mail - 270 customers per month
- > By phone - 105 customer per month
- > Website - 544 customers per month
- > In Person - 655 customers per month
- > Auto Pay- 594 customers per month
- > Pay by Text - 13 customers per month

Staffing

General Manager - 1 FTE

Parks, Recreation & Programs Supervisor - 1 FTE

Senior Accounting Technician - 1 FTE

Program Assistant - .5 FTE

Senior Customer Service Rep - 2 FTE

Customer Service Rep I - .35 FTE

The administration department provides support for all functions of the District including the Board of Directors. The District's customer service staff handles all of the Water, Wastewater and Solid Waste billing. Our customer service staff is also available to assist the public with utility inquiries and service needs.

The administration department also handles the District's human resources responsibilities which includes recruitment, payroll, and employee benefits. Governmental relations and community support activities are handled within the administration department which includes public outreach, media information and Board meeting support. The District's General Manager reports directly to the Board of Directors.

Administrative costs are divided amongst the other funds. The administration fund is a pass through fund as expenses and revenues are accounted for in other funds.

Administration Fund Revenue

Account Number	Description	Units	Price	Amount	FY 2020-2021		FY 2022-2023		FY 2023-2024	
					Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
10-419000-00-0	Fees & Charges									
10-419100-00-0	Credit Card Processing Fees				\$ 2,066.13	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,500.00	\$ 1,500.00
10-464000-00-0	Site Rent - Radio Tower				\$ 24,820.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 25,000.00	\$ 25,000.00
					\$ 172,067.79	\$ 173,535.52	\$ 173,535.52	\$ 173,535.52	\$ 182,220.02	\$ 182,220.02
	Description									
	Radio Tower Site	1	\$ (86,220.02)	\$ (86,220.02)						
	Ultimate Internet Access Inc. (UIA)	1	\$ (96,000.00)	\$ (96,000.00)						
10-700000-00-0	Property Taxes - Current				\$ 128,670.14	\$ 104,140.58	\$ 104,140.58	\$ 104,140.58	\$ 108,400.00	\$ 108,400.00
	Description									
	General Tax Levy	1	\$ (130,000.00)	\$ (130,000.00)						
	Street Lighting Portion	1	\$ 21,600.00	\$ 21,600.00						
10-704000-00-0	Property Taxes - Prior				\$ 2,923.93	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
10-706000-00-0	Penalties on Delinquent Taxes				\$ 700.48	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
10-707000-00-0	Property Taxes - Homeowner Exemption				\$ 893.16	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
10-710000-00-0	Investment Income				\$ 14,023.44	\$ 7,140.00	\$ 7,140.00	\$ 7,140.00	\$ 80,000.00	\$ 80,000.00
10-710001-00-0	Unrealized Gains & Losses				\$ (39,101.94)	\$ -	\$ -	\$ -	\$ -	\$ -
10-712000-00-0	Other Income				\$ 25,456.02	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
10-712100-00-0	Recycling Revenue - EE Morale				\$ 2,020.07	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	\$ -	\$ -
10-713100-00-0	Franchise Fees - Solid Waste				\$ 96,043.38	\$ 94,697.72	\$ 94,697.72	\$ 94,697.72	\$ 102,587.60	\$ 102,587.60
	Description									
	Burrtec for Commercial Acct	1	\$ (20,000.00)	\$ (20,000.00)						
	Single Family Residential \$2.70 x 12= \$32.40	2549	\$ (32.40)	\$ (82,587.60)						
10-713500-00-0	Solid Waste Billing Fees				\$ 70,645.20	\$ 75,559.92	\$ 75,559.92	\$ 75,559.92	\$ 84,422.88	\$ 84,422.88
10-780003-00-0	GASB 87 - Rent Revenue				\$ 57,647.05	\$ -	\$ -	\$ -	\$ -	\$ -
10-999700-00-0	Board Discretionary Revenue				\$ (392,761.85)	\$ (372,373.30)	\$ (372,373.30)	\$ (372,373.30)	\$ (393,207.02)	\$ (393,207.02)
	Description									
	Property Taxes	1	\$ 108,400.00	\$ 108,400.00						
	Site Rent - Radio Tower	1	\$ 86,220.02	\$ 86,220.02						
	Solid Waste Franchise Fee	1	\$ 102,587.00	\$ 102,587.00						
	UIA Lease	12	\$ 8,000.00	\$ 96,000.00						
	Total Revenue:				\$ 114,942.88	\$ 105,200.44	\$ 105,200.44	\$ 105,200.44	\$ 194,123.48	\$ 194,123.48

Administration Fund Expense

Account Number	FY 2020-2021		FY 2022-2023		FY 2023-2024	
	Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
10-500001-00-0	\$ 547,316.74	\$ 551,937.60	\$ 547,316.74	\$ 551,937.60	\$ 635,857.00	\$ 635,857.00
10-500002-00-0	\$ 567.77	\$ 1,600.00	\$ 567.77	\$ 1,600.00	\$ 1,500.00	\$ 1,500.00
10-500004-00-0	\$ 13,478.71	\$ 17,935.00	\$ 13,478.71	\$ 17,935.00	\$ 17,053.00	\$ 17,053.00
10-510000-00-0	\$ 52,402.38	\$ 95,603.83	\$ 52,402.38	\$ 95,603.83	\$ 106,216.00	\$ 106,216.00
10-510001-00-0	\$ 56,078.82	\$ 94,320.00	\$ 56,078.82	\$ 94,320.00	\$ 102,240.00	\$ 102,240.00
10-510002-00-0	\$ 14,526.98	\$ 5,669.07	\$ 14,526.98	\$ 5,669.07	\$ 4,808.00	\$ 4,808.00
10-510003-00-0	\$ 14,135.48	\$ 9,375.12	\$ 14,135.48	\$ 9,375.12	\$ 10,525.00	\$ 10,525.00
10-510004-00-0	\$ 454.52	\$ -	\$ 454.52	\$ -	\$ -	\$ -
10-510005-00-0	\$ 3,889.17	\$ -	\$ 3,889.17	\$ -	\$ -	\$ -
10-510006-00-0	\$ 36,745.00	\$ 36,745.00	\$ 36,745.00	\$ 36,745.00	\$ 39,395.00	\$ 39,395.00
10-510007-00-0	\$ 14,948.60	\$ -	\$ 14,948.60	\$ -	\$ -	\$ -
10-510008-00-0	\$ 36,019.74	\$ -	\$ 36,019.74	\$ -	\$ -	\$ -
10-510009-00-0	\$ 3,667.99	\$ 3,994.72	\$ 3,667.99	\$ 3,994.72	\$ 2,733.00	\$ 2,733.00
10-510100-00-0	\$ (153,126.00)	\$ -	\$ (153,126.00)	\$ -	\$ -	\$ -
10-521500-00-0	\$ 39,302.50	\$ 45,034.00	\$ 39,302.50	\$ 45,034.00	\$ 47,242.00	\$ 47,242.00
10-521600-00-0	\$ 67,806.62	\$ 64,042.50	\$ 67,806.62	\$ 64,042.50	\$ 70,879.76	\$ 70,879.76
10-522000-00-0	\$ 36,399.75	\$ 50,000.00	\$ 36,399.75	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
10-522001-00-0	\$ 81,367.14	\$ 77,700.00	\$ 81,367.14	\$ 77,700.00	\$ 80,405.00	\$ 80,405.00
10-522500-00-0	\$ 64,821.43	\$ 90,000.00	\$ 64,821.43	\$ 90,000.00	\$ 60,000.00	\$ 60,000.00
10-522505-00-0	\$ 9,291.37	\$ 10,000.00	\$ 9,291.37	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10-522510-00-0	\$ 1,422.36	\$ 2,000.00	\$ 1,422.36	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00
10-523000-00-0	\$ 10,670.00	\$ 10,000.00	\$ 10,670.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10-523500-00-0	\$ 8,714.43	\$ 9,020.00	\$ 8,714.43	\$ 9,020.00	\$ 4,600.00	\$ 4,600.00
10-523900-00-0	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -
10-524300-00-0	\$ 546.00	\$ 2,500.00	\$ 546.00	\$ 2,500.00	\$ 1,200.00	\$ 1,200.00

Description	Units	Price	Amount
Classic	1	\$ 39,395.00	\$ 39,395.00
Retirement Expense 457			
PERs EPMC			
PEPRA Retirement			
Actuarial Pension Expense Adjustment			
Contractual Services			
Software Support			
Legal Services			
Auditing & Accounting Services			
Director's Fees			
Directors' Training/Seminars/Mileage			
Board & Exec Meetings			
Permits and Fees			
San Bernardino County Fees			
Election Expense			
Employment Expense			

Administration Fund Expense

Account Number	Description	Units	Price	Amount	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
10-524500-00-0	Education and Training				10,839.81	10,000.00	3,700.00
	Conference Travel/Meals	1	\$ 200.00	\$ 200.00			
	Misc	1	\$ 3,500.00	\$ 3,500.00			
10-525000-00-0	Insurance				95,127.35	99,476.00	103,834.00
	Board Insurance	1	\$ 250.00	\$ 250.00			
	Property & General Liability	1	\$ 103,584.00	\$ 103,584.00			
10-526601-00-0	Public Notices				4,789.36	3,000.00	1,500.00
10-526650-00-0	Community Promotion				6,462.16	6,000.00	6,000.00
10-529900-00-0	Bank Charges				33,226.23	30,720.00	21,320.00
10-531000-00-0	Utilities - Electric				7,375.75	7,000.00	9,000.00
10-532500-00-0	Telephone				11,819.67	11,887.32	12,240.00
	CBB Bank Analysis Charge	1	\$ 2,000.00	\$ 2,000.00			
	Official Payments - Online Resources & Check Free	12	\$ 60.00	\$ 720.00			
	Web Pay	12	\$ 1,550.00	\$ 18,600.00			
	U/A-VOIP	12	\$ 820.00	\$ 9,840.00			
	Verizon Wireless - 3 Admin/SB Sheriff x 12 mo	12	\$ 200.00	\$ 2,400.00			
10-541500-00-0	Operation and Maintenance				271.87	500.00	500.00
10-545000-00-0	Vehicle Maintenance				390.18	2,059.07	1,500.00
10-545001-00-0	Vehicle Fuel	1	\$ 300.00	\$ 300.00			
10-552700-00-0	Mileage and Travel Reimbursement				1,069.36	1,000.00	1,500.00
10-553200-00-0	Postage & Delivery				65.28	200.00	200.00
10-553600-00-0	Uniforms				3,046.75	2,500.00	1,000.00
10-554500-00-0	Equipment Maintenance & Supplies				-	200.00	200.00
10-556500-00-0	Dues & Subscriptions				12,166.83	15,232.00	12,348.00
	Amazon Prime	1	\$ 200.00	\$ 200.00			
	ASBCSD	1	\$ 300.00	\$ 300.00			
	AWWA	1	\$ 500.00	\$ 500.00			
	CA Special District	1	\$ 8,900.00	\$ 8,900.00			
	Daily Press Newspaper	1	\$ 120.00	\$ 120.00			
	National Notary	1	\$ 0.00	\$ -			
	Silver Lake HOA	12	\$ 194.00	\$ 2,328.00			
10-556800-00-0	Employee Benefit & Morale				5,507.37	6,500.00	6,500.00
10-600000-00-0	Depreciation				6,217.14	-	-
	Depreciation - 7200	1	\$ 0.00	\$ -			
10-999100-00-0	Admin Allocation				(1,219,077.31)	(1,292,050.79)	(1,255,372.28)
	1% of Admin Allocation to Solid Waste	0.01	\$ (1,255,372.28)	\$ (12,553.72)			
	49% of Admin Allocation to Sewer	0.49	\$ (1,255,372.28)	\$ (615,132.42)			
	50% of Admin Allocation to Water	0.5	\$ (1,255,372.28)	\$ (627,686.14)			
Total Expense:					\$ (38,183.12)	\$ 105,200.44	\$ 194,123.48
Account Number					FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
Total Revenue:					\$ 114,942.88	\$ 105,200.44	\$ 194,123.48
Total Expense:					\$ (38,183.12)	\$ 105,200.44	\$ 194,123.48