



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING

Thursday, January 15, 2026, at 6:00 PM

REMOTE ACCESSIBILITY

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference. To join remotely: www.zoom.com or Zoom Ap; click on "Join". Enter **Meeting ID 463 173 8547** and Passcode: **HCSD**. Use your computer audio or join by phone with the directions below. Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. Public Participation

Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person or using the "raise the hand" feature on Zoom.

3. Consent Items

- a. Approval of Minutes: Regular Board Meeting of December 18, 2025
- b. Bills Paid Report
- c. November Financial Report

4. Reports

- a. Directors' Reports
- b. General Manager's Report

Special Presentation:

5. Railroad Crossing presentation by County of San Bernardino Public Works Staff

Regular Business:

- 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
- 7. Discussion and Possible Action Regarding Adoption of the Strategic Plan
- 8. Discussion and Possible Action Regarding Creation of a Board Committee
- 9. Discussion Only Regarding Review of Wastewater 5-year Capital Improvement Plan (CIP)

Other Business

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

Closed Session

- 11. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson Road APN: 0466-181-25
District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Option and Lease Agreement

12. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Properties: 27061 Helendale Road, Helendale, California

APN 0467-013-03 (Vacant Land)

District Negotiator: Kimberly Cox

Negotiating Parties: Silver Lakes Association

Under Negotiation: Well Transfer Agreement

13. Report of Closed Session Items

14. Adjournment

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



Helendale Community Services District

Date: January 15, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting December 18 2025
- b. Bills Paid Report
- c. November Financial Report



Helendale Community Services District

Date: January 15, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Clerk of the Board
SUBJECT: Agenda item #3a
Minutes from Regular Board meeting 12/18/2025



Minutes of the Helendale Community Services District REGULAR BOARD OF DIRECTORS MEETING

Date: December 18, 2025
Time: 6:00 PM
Meeting called to order by: President Ron Clark

Attendance

President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Gail Guinn	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Artie DeVries	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Billy Rosenberg	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input type="checkbox"/> Remote

Staff Members Present

Kimberly Cox, General Manager; Alex Aviles, Wastewater Operations Manager; Craig Carlson, Water Operations Manager

Consultants/Guests

Steve Kennedy, Legal Counsel

Members of the public

There were four members of the public in attendance.

1. APPROVAL OF AGENDA

Discussion General Manager Cox requested to remove Item 5 from the agenda.

Motion Director DeVries made a motion to approve the agenda as presented.

Second Director Guinn

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

2. PUBLIC PARTICIPATION

Martin Porcelli, Resident – commented on the BIG EIR letter and the use of the field for club soccer – stating that \$1,200 is a reasonable cost.

3. Consent Items

a. Approval of Minutes: Regular Board Meeting of December 4, 2025

b. Bills Paid Report

Discussion None

Motion Director Guinn made the motion to approve the consent items.

Second Director DeVries

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

4. REPORTS

a. Directors' Reports

Director Guinn reported that she attended the Christmas party. She also reminded everyone there is a town hall meeting hosted by the Silver Lakes Association coming up. She mentioned she had a flyer with details if anyone was interested. Completed the required anti-harassment class. She said that you can track the status of your letter to BNSF through the website, and commented that someone she knew sent in 22 letters by mail and they haven't been received yet, she encouraged everyone to track their letters.

Director DeVries reported that she wasn't able to attend the Silver Lakes Board of Directors meet the candidates, however, she is doing a lot of research on the candidates. She also attended the Christmas party. She also reported that she is planning on attending the BNSF town hall meetings after the Senior Outreach Christmas program.

Director Cardenas attended the Christmas party.

President Clark reported that he also attended the Christmas party.

b. General Managers Report

General Manager Cox reported the office will be closed on 12/24; 12/25; 12/26; 12/31 and 1/1/26.

Wastewater Operations Manager Aviles reported that Staff made confined space entry at Smithson station and cleaned the check valves. Made confined space entry into East contact basin to clean the dried sludge from the basin. Backfilled pond manifold and made repair on leaky air vac. Staff repaired the electrical at the main office to get the lights working on the South parking lot wall and the lights under each building entrance. Staff also removed the plugged air lift on the digester and are working on replacing it with a new lift. A contractor installed new LED lights at the wastewater treatment plant for a cost of \$12,800. This was a safety improvement.

Administrative Services Manager Vermette showed a map of new accounts for November 2025. She also reported that youth basketball and cheer teams were just drafted and games will begin on January 10th. The Senior Outreach "Magical, Mystical Music Fest is Saturday, December 20th at 11 am.

General Manager Cox reported that the District's total cash balance is \$8,280,077; water has a balance of \$2,805,771, wastewater has a balance of \$3,851,046, parks has a balance of \$782,633, property rentals has a balance of \$166,662 and solid waste has a balance of \$126,260.

CBB Trust has a balance of \$2,296,102; LAIF has a balance of \$1,160,964; CBB Checking has a balance of \$1,347,0073; Flagstar has a balance of \$244,839 and CLASS has a balance of \$3,231,097.

Regular Business:

5. Discussion and Possible Action Regarding Adoption of Resolution 2025-09: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Relations Among Directors and with Staff

Discussion: This item was removed from the agenda.

6. Discussion and Possible Action Regarding Annual Election of Officers

Discussion: This matter is at the discretion of the board. The Board discussed the election of officers and recommended Ron Clark to remain President and George Cardenas to remain as Vice President.

Motion: Director Guinn made the motion elect Ron Clark as President and George Cardenas as Vice President.

Second: Director DeVries

Vote:

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

7. Discussion Only Regarding Annual Report of Disconnections as required by SB 998.

Discussion: SB 998 requires annual reporting of water disconnects and must be presented in an open meeting and discussed with the governing body. This presentation fulfills that statutory requirement. February 20, 2020, SB 998 policy was adopted. In March 2020, COVID-19 emergency orders suspended disconnections. In January 2022, the disconnection prohibition was lifted and the District fully implemented SB 998 60-day disconnection provisions. The Board approved the following: one two-week payment extension per year for any reason, one-time disconnection fee waiver, one-time late fee waiver, and payment plans available to all customers added in November 2024. There is a 60-day minimum before disconnection, seven business-day written notice expanded from 48 hours, expanded posting requirements at residences, reduced reconnection fees for low-income households, annual interest waiver eligibility, and tenant notification and protections. In 2022 there were 318 disconnections, in 2023 there were 282, in 2024 there were 320, and in 2025 from January through November there were 243. The year 2025 shows a noticeable reduction in disconnections with no sustained reduction in delinquency. Possible causes for fewer disconnections include the due date changed from the 10th to the 15th of the month, provided customers additional time to receive bills, more customers have signed up for ACH, and more personal phone calls to people on the disconnect list.

8. Discussion and Possible Action Regarding Consideration of Park Use for Club Soccer

Discussion: There is a request for year-round access to District fields for proposed uses including practices, scrimmages, training camps, clinics, and tournaments. The request is from a newly formed club run by Helendale resident Randall Lobato, which is open to players throughout the High Desert, with the majority of participants residing outside Helendale. Soccer causes turf wear, especially in goal areas, penalty boxes, and midfield. Continuous use can result in turf thinning, soil compaction, and reduced field health. Additional maintenance would be required, including aeration, overseeding, and fertilization, and increased use results in added maintenance costs to the District. Field use must be coordinated around existing priority activities, including Helendale CSD Youth Flag Football, Helendale CSD Youth Soccer, Helendale School District Football, Helendale School District Soccer, Concerts in the Park, and routine field maintenance. Additional considerations include no practices recommended in April for turf recovery and scheduling flexibility needed to accommodate maintenance activities and potential field relocations or time adjustments. Helendale School District pays \$5,000 per year and uses the field for football with three to five games and limited practices and for soccer during the season from October through February. Mr. Lobato discussed his program and answered Board and community member questions. The Board requested more information on costs – what other teams are paying in nearby communities, clarification on what “occasional games” means, what the additional costs to maintain the field would be, and a list of actual dates and times for use. The Board agreed to let the club continue use at the standard \$30 per hour rate while this evaluation is being completed. They would like this item to be brought back in February.

Motion: There was no motion on this item.

9. Discussion and Possible Action Regarding the Purchase of a Vacuum Excavator Unit

Discussion: The current unit was purchased used in 2022 from UIA and has been an invaluable tool for water operations, including leak repair, cleaning out meter boxes, potholing for utilities, and pressure washing equipment, well sites, and tank sites. Wastewater has borrowed the unit several times. The unit has been experiencing a lot of maintenance issues which have taken it offline regularly, including problems with the water pump and pulley, an oil leak, and a fuel tank crack. If the purchase is approved, Wastewater would take the old unit. There are not many dealers, and quotes were requested from two Southern California sources: DitchWitch West and PresTechEquipment. DitchWitch West quoted HX30GA at \$62,393 and HX30GA with added hydraulic trailer brakes (VT9H) at \$65,085.17, while PresTechEquipment quoted PV500-OHO-W-T at \$88,929.88 and PV500-GHO-W-T at \$93,347.63. The lowest bid is for an identical unit to what is currently owned. Funding for the unit would come from water reserves of \$2.8 million and interest earnings of \$271,649 year-to-date.

Motion: Director Cardenas made a motion to approve the purchase of a vacuum excavator from the lowest bidder to be funded from interest earnings at a cost not to exceed \$62,393 plus tax, license and DMV registration.

Second: Director DeVries

Vote:

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

Other Business

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

Discussion regarding forming a finance committee

President Clark called for a brief break at 7:12 pm.

Closed Session

11. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 15302 Smithson Road APN: 0466-181-25

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Option and Lease Agreement

12. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in closed session to discuss the agendized item, there was no reportable action.

13. Adjournment

President Clark adjourned the meeting at 7:33 pm.

Ron Clark, President

Cheryl Vermette, Clerk of the Board

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



Helendale Community Services District

DATE: January 15, 2026
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Andrea Chavis, Customer Service Lead
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File.

STAFF REPORT:

Staff issued 26 checks and 33 Bank Drafts totaling \$292,759.08.

Total Cash Available	1/9/25	12/12/25
Cash	\$8,370,387.69	\$8,280,077.02
Checks, DFT's/EFT's Issued	\$292,759.08	\$305,474.52

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 12/31/25

	Interest Rate	Interest Income
CA CLASS*	3.7876%	\$190,303.71 Fiscal Year to date
CBB Trust	4.02%	\$64,928.42 Year to date
LAIF	4.096%	\$37,745.06 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 12/13/2025 - 01/09/2026

Cleared Date Range: -

Issued

Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
12/19/2025	29329	ACI Payments, Inc	-55.20	Check	Accounts Payable
12/19/2025	29330	ASBCSD	-300.00	Check	Accounts Payable
12/19/2025	29331	Burrtac Waste Group, Inc	-12,325.94	Check	Accounts Payable
12/19/2025	29332	Burrtac Waste Group, Inc	-1,150.14	Check	Accounts Payable
12/19/2025	29333	C Wells Pipeline Materials , Inc	-198.64	Check	Accounts Payable
12/19/2025	29334	Cali Coast Electric	-2,970.00	Check	Accounts Payable
12/19/2025	29335	County of San Bernardino, Solid Waste Mgmt. Div.	-759.97	Check	Accounts Payable
12/19/2025	29336	Independence Charter Academy	-150.00	Check	Accounts Payable
12/19/2025	29337	Sierra Analytical Labs, Inc	-207.50	Check	Accounts Payable
12/19/2025	29338	State of California Department of Justice	-49.00	Check	Accounts Payable
01/07/2026	29339	Helendale Community Services District	-3,185.00	Check	Accounts Payable
01/08/2026	29340	Burrtac Waste Group, Inc	-62,558.38	Check	Accounts Payable
01/08/2026	29341	Burrtac Waste Group, Inc	-62,971.71	Check	Accounts Payable
01/08/2026	29342	Burrtac Waste Industries Inc	-197.48	Check	Accounts Payable
01/08/2026	29343	Burrtac Waste Industries Inc	-1,885.82	Check	Accounts Payable
01/08/2026	29344	Burrtac Waste Industries Inc	-1,706.46	Check	Accounts Payable
01/08/2026	29345	Burrtac Waste Industries Inc	-2,425.14	Check	Accounts Payable
01/08/2026	29346	Heritage Victor Valley Medical Group	-70.00	Check	Accounts Payable
01/08/2026	29347	Mobile Occupational Services, Inc.	-50.00	Check	Accounts Payable
01/08/2026	29348	Print Mart	-335.70	Check	Accounts Payable
01/08/2026	29349	Rebecca Gonzalez	-400.00	Check	Accounts Payable
01/08/2026	29350	Sierra Analytical Labs, Inc	-939.00	Check	Accounts Payable
01/08/2026	29351	Underground Service Alert of Southern California	-30.00	Check	Accounts Payable
01/09/2026	29352	Silver Lakes Landscaping and Maintenance LLC	-7,000.00	Check	Accounts Payable
01/09/2026	29353	Cali Coast Electric	-12,000.00	Check	Accounts Payable
01/09/2026	29354	C. J. Brown & Company, CPAs	-2,843.00	Check	Accounts Payable
12/22/2025	DFT0002976	Southern California Edison	-1,822.27	Bank Draft	Accounts Payable
12/29/2025	DFT0002994	Southern California Edison	-1,505.92	Bank Draft	Accounts Payable
12/23/2025	DFT0002995	Southern California Edison	-102.35	Bank Draft	Accounts Payable
12/30/2025	DFT0002998	Southern California Edison	-343.48	Bank Draft	Accounts Payable
12/16/2025	DFT0003001	Frontier Communications	-105.19	Bank Draft	Accounts Payable
12/16/2025	DFT0003002	Frontier Communications	-83.73	Bank Draft	Accounts Payable
12/26/2025	DFT0003003	Southern California Edison	-16.96	Bank Draft	Accounts Payable
01/02/2026	DFT0003004	Southern California Edison	-2,002.34	Bank Draft	Accounts Payable
12/17/2025	DFT0003005	Verizon Wireless	-686.56	Bank Draft	Accounts Payable
12/17/2025	DFT0003006	Verizon Wireless	-136.35	Bank Draft	Accounts Payable
12/19/2025	DFT0003013	CalPERS - SIP 457	-22,750.20	Bank Draft	Accounts Payable
12/19/2025	DFT0003015	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
12/19/2025	DFT0003019	CalPERS - PEPRA	-3,256.68	Bank Draft	Accounts Payable
12/19/2025	DFT0003020	TASC	-1,080.99	Bank Draft	Accounts Payable
12/19/2025	DFT0003021	Internal Revenue Service	-12,565.37	Bank Draft	Accounts Payable
12/19/2025	DFT0003022	Employment Development Center	-4,397.47	Bank Draft	Accounts Payable
01/06/2026	DFT0003023	Southern California Edison	-23,606.22	Bank Draft	Accounts Payable
12/19/2025	DFT0003024	Beck Oil Inc	-2,109.17	Bank Draft	Accounts Payable
12/19/2025	DFT0003025	Beck Oil Inc	-683.75	Bank Draft	Accounts Payable
01/02/2026	DFT0003028	CalPERS - SIP 457	-6,636.82	Bank Draft	Accounts Payable

Summary

Bank Account	Count	Amount
<u>211102187 CBB Checking</u>	59	-292,759.08
Report Total:	59	-292,759.08

Cash Account	Count	Amount
<u>99 99-111000 Cash in CBB - Checking</u>	59	-292,759.08
Report Total:	59	-292,759.08

Transaction Type	Count	Amount
Bank Draft	33	-115,995.00
Check	26	-176,764.08
Report Total:	59	-292,759.08



Helendale Community Services District

Date: January 15 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
November Financial Reports

Attached for the Board's consideration is the Financial Report prepared by the District's Contract accounting firm.

November 2025

Financial Reporting



Preliminary Results – Subject to Change
(Unaudited)

Prepared by



**No assurance is provided on the financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. YTD is trending in line with target budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending over target budget due to higher consumption in the summer months.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD can trend over or under budget depending on timing of property tax receipts.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees.

Line 8 Grant Revenue: Includes any grant funding received during the fiscal year.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received in August for \$172.2K and in October for \$368.2K.

Line 14 Salaries: Includes salaries for water employees.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending over target budget due to timing of annual Aqua Metrics renewal.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over target budget due to higher consumption in the summer months.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments.



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending in line with target budget.

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

Line 27 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which water receives 50%.

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan are made in December and June, while payments on the MFC loan are made in February and August.

Line 32 Sale or Lease of Water Rights: Includes water rights leases to the City of Victorville and Silver Lakes Association.

Line 33 Capital Expenses: YTD balance in capital expenses includes the following:

- \$8.7K – Interior Ops Building
- \$2.3K – AMI Meters
- \$2.3M - Water Rights Purchase
- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Water
November 2025

	November		Budget	42% of Budget	PYTD
	2025	YTD Actual			
1 Operating Revenues					
2 Meter Charges	\$ 135,608	\$ 678,416	\$ 1,632,679	42%	\$ 666,761
3 Water Sales	73,346	474,798	840,792	56%	314,318
4 Standby Charges	2,599	5,085	26,220	19%	9,198
5 Other Operating Revenue	23,072	52,417	117,710	45%	42,436
6 Total Operating Revenues	234,625	1,210,716	2,617,401	46%	1,032,713
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	40	542,934	-	0%	-
10 Total Non-Operating Revenues	40	542,934	-	0%	-
11 Total Revenues	234,665	1,753,649	2,617,401	67%	1,032,713
12 Expenses					
13 Salaries & Benefits					
14 Salaries	38,091	185,358	511,480	36%	185,873
15 Benefits	14,624	72,585	202,810	36%	65,509
16 Total Salaries & Benefits	52,715	257,943	714,290	36%	251,382
17 Transmission & Distribution					
18 Contractual Services	975	37,296	57,975	64%	24,571
19 Power	35,728	134,187	224,405	60%	87,350
20 Operations & Maintenance	3,663	44,644	182,500	24%	65,807
21 Rent/Lease Expense	800	4,000	12,200	33%	5,998
22 Permits & Fees	3,945	5,549	40,225	14%	17,503
23 Total Transmission & Distribution	45,110	225,676	517,305	44%	201,230
24 General & Administrative					
25 Utilities	475	2,305	6,150	37%	1,627
26 Office & Other Expenses	138	757	4,193	18%	2,790
27 Admin Allocation	69,003	345,015	828,036	42%	284,927
28 Total General & Administrative	69,616	348,077	838,379	42%	289,343
29 Debt Service					
30 Total Expenses	167,441	981,143	2,416,283	41%	918,429
31 Net Income (Loss) Before Other Items	67,224	772,507	201,118		114,284
32 Sale or Lease of Water Rights	77,976	77,976	300,000	26%	124,950
33 Capital Expenses	(2,303)	(2,309,146)	(1,621,000)	142%	-
34 Net Income (Loss)	\$ 142,898	\$ (1,458,663)	\$ (1,119,882)		\$ 239,234



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

Line 2 Sewer Charges: Includes the monthly charge for sewer services. YTD is trending in line with target budget.

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over target budget due to timing of these fees in November.

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks. YTD is trending in line with target budget.

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes the sale of a Dodge truck in July.

Line 10 Salaries: Includes salaries for all sewer employees.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services.

Line 15 Power: Includes electricity used for Sewer. YTD is trending in line with target budget.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics.

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending in line with target budget.

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

Line 22 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds of which wastewater receives 49%.



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Line 24 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

Line 27 Capital Expenses: YTD balance in capital expenses includes the following:

- \$4.1K – BioFilter Rebuild TF#1 & TF#2
- \$3.6K – Fine Bar Screen Replacement
- \$32.1K – Solar Roof Project
- \$88.1K – Tertiary Engineering



Helendale CSD
Statement of Revenues & Expenses - Sewer
November 2025

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 164,318	\$ 816,110	\$ 1,961,647	42%	\$ 788,072
3 Standby Charges	2,504	4,982	24,510	20%	2,432
4 Other Fees & Charges	9,784	23,779	46,479	51%	14,961
5 Interfund Transfer In/(Out)	5,964	29,821	71,571	42%	-
6 Other Income/(Expense)	-	6,500	-	0%	-
7 Total Revenues	182,570	881,192	2,104,208	42%	805,464
8 Expenses					
9 Salaries & Benefits					
10 Salaries	30,943	135,917	446,410	30%	159,929
11 Benefits	10,064	49,062	156,051	31%	52,957
12 Total Salaries & Benefits	41,007	184,979	602,461	31%	212,885
13 Sewer Operations					
14 Contractual Services	712	16,640	135,335	12%	48,928
15 Power	19,471	63,838	144,150	44%	55,540
16 Operations & Maintenance	3,801	24,540	66,900	37%	27,406
17 Permits & Fees	-	4,239	44,300	10%	18,034
18 Total Sewer Operations	23,983	109,258	390,685	28%	149,909
19 General & Administrative					
20 Utilities	455	2,123	5,350	40%	2,228
21 Office & Other Expenses	471	4,365	15,960	27%	8,939
22 Admin Allocation	67,623	338,115	811,475	42%	279,228
23 Total General & Administrative	68,549	344,603	832,785	41%	290,395
24 Debt Service	-	-	102,123	0%	42,534
25 Total Expenses	133,539	638,840	1,928,054	33%	695,723
26 Net Income (Loss) Before Other Items	49,031	242,352	176,153		109,741
27 Capital Expenses	-	(128,001)	(1,100,000)	12%	-
28 Net Income (Loss)	\$ 49,031	\$ 114,351	\$ (923,847)		\$ 109,741



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending over target budget due to increased sales in November.

Line 3 Donations: Donations are not budgeted due to the unexpected nature of these revenues.

Line 4 Board Discretionary Revenue: This line shows the transfer of net cash from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05). This transfer is done at year-end for the audit.

Line 5 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending in line with target budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over target budget due to purchase of thrift store signs (\$2K) and poly box trucks (\$1.4K) in July. Multiple air conditioning parts purchases (\$1.4K) were made in September. Multiple thrift store supply purchases (\$1.6K) were made in October.

Line 17 Utilities (G&A): Includes electricity and telephone expenses. YTD is trending over budget due to higher electricity and telephone expenses than anticipated in budget.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending slightly over budget due credit card fees in November.

Line 21 Net Income: Net income in the Recycling Center is moved to Parks & Recreation Fund (Fund 5) at year-end during the audit through Board Discretionary Revenue.

Line 22 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues & Expenses - Recycling Center
November 2025

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 32,064	\$ 143,516	\$ 300,000	48%	\$ 124,950
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	32,064	143,516	291,000	49%	124,950
7 Expenses					
8 Salaries & Benefits					
9 Salaries	17,720	86,580	206,964	42%	79,744
10 Benefits	3,815	16,241	45,104	36%	14,717
11 Total Salaries & Benefits	21,535	102,820	252,068	41%	94,460
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	1,041
14 Operations & Maintenance	13	8,692	10,600	82%	4,062
15 Total Recycling Center Operations	13	8,692	13,100	66%	5,103
16 General & Administrative					
17 Utilities	2,304	8,059	14,500	56%	5,331
18 Office & Other Expenses	1,642	5,112	10,500	49%	3,749
19 Total General & Administrative	3,946	13,171	25,000	53%	9,080
20 Total Expenses	25,494	124,683	290,168	43%	108,643
21 Net Income (Loss) Before Other Items	6,570	18,833	832		16,307
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 6,570	\$ 18,833	\$ 832		\$ 16,307



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending slightly under target budget due to timing of billing for November posting in December.

Line 3 Other Income: Includes penalties and other miscellaneous income; due to the unexpected nature of these revenues these accounts are not budgeted.

Line 4 Board Discretionary Revenue: This line shows the transfer of net cash from the Property Rental Fund (Fund 04) to Parks & Recreation Fund (Fund 05) at year-end.

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

Line 8 Utilities: Includes electric & gas expenses for the rental properties. YTD is trending in line with target budget.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties.

Line 10 Debt Service: Includes interest and principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

Line 11 Capital Expenses: YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Property Rental
November 2025

		November				42% of		
		2025	YTD Actual	Budget		Budget		PYTD
1	Operating Revenues							
2	Property Rental Revenues	\$ -	\$ 49,216	\$ 146,388	34%	\$ 60,971		
3	Other Income	-	49	-	0%	-		
4	Board Discretionary Revenue	-	-	-	0%	-		
5	Total Revenues	-	49,265	146,388	34%	60,971		
6	Expenses							
7	Contractual Services	-	-	10,000	0%	4,165		
8	Utilities	1,375	7,585	19,023	40%	7,165		
9	Operations & Maintenance	609	1,587	8,400	19%	5,585		
10	Debt Service	-	-	53,088	0%	22,597		
11	Capital Expenses	-	32,091	-	0%	-		
12	Total Expenses	1,984	41,263	90,511	46%	39,512		
13	Net Income (Loss)	\$ (1,984)	\$ 8,002	\$ 55,877		\$ 21,459		



Helendale CSD

Financial Statement Analysis

November 2025 - 42% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees, concert in the park vendor fees and farmer's market revenue. YTD is trending over target budget due to higher volume of program fees.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is trending in line with target budget.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD is trending over target budget due to timing of annual field rental receipt from school district.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place. YTD is trending over target budget due to fees for Silver Lakes and Ironside Lane park development.

Line 7 Grant Revenue: There is no activity YTD.

Line 8 Interfund Transfer Out/(In): This line shows the year end transfer of cash balance from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

Line 9 Board Discretionary: Board Discretionary Revenue in November includes the following:

- Radio Tower Site Rent - \$15,208
- Property Taxes - \$22,069
- Solid Waste Franchise Fees - \$10,989
- Transfer Property Tax Revenue for Street Light Utilities - \$(1,822)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending below target budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending below target budget in line with decreased salaries.



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending over target budget due to timing of camps, program supplies, and concert expenses.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees.

Line 22 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. There is no activity YTD.

Line 25 Capital Expenses: YTD balance in capital expenses includes the following:

- \$39.6K – Solar Roof Project
- \$0.7K – Driver Box for RC Track



Helendale CSD
Statement of Revenues & Expenses - Parks & Recreation
November 2025

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,493	\$ 25,972	\$ 37,900	69%	\$ 15,827
3 Property Taxes	1,822	8,967	23,000	39%	9,580
4 Donations & Sponsorships	-	7,315	-	0%	-
5 Rental Income	8,285	16,004	23,575	68%	10,027
6 Developer Impact Fees	3,440	5,160	10,320	50%	2,866
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(29,821)	(71,571)	42%	(29,809)
9 Board Discretionary Revenue	46,444	141,608	443,382	32%	191,514
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	58,519	175,205	466,606	38%	200,004
12 Expenses					
13 Salaries & Benefits					
14 Salaries	1,546	6,306	38,246	16%	13,424
15 Benefits	106	472	5,925	8%	1,649
16 Total Salaries & Benefits	1,652	6,778	44,171	15%	15,073
17 Program Expense	1,977	45,395	75,475	60%	31,556
18 Contractual Services	7,000	37,837	107,960	35%	43,222
19 Utilities	4,782	26,321	70,488	37%	28,986
20 Operations & Maintenance	34	4,206	27,650	15%	12,407
21 Permits & Fees	-	-	1,733	0%	722
22 Other Expenses	-	-	900	0%	375
23 Total Expenses	15,445	120,537	328,377	37%	132,341
24 Net Income (Loss) Before Other Items	43,074	54,668	138,229		67,664
25 Capital Expenses	-	(40,271)	(119,000)	34%	-
26 Net Income (Loss)	\$ 43,074	\$ 14,397	\$ 19,229		\$ 67,664



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD is trending in line with target budget.

Line 3 Assessment & Fees: Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending in line with target budget.

Line 5 Grant Revenue: YTD balance consists of remaining CalRecycle grant proceeds used for dump hopper purchases.

Line 6 Board Discretionary Revenue: This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the FY.

Line 7 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 11 Salaries: Includes salaries for solid waste employees. YTD is trending in line with target budget.

Line 12 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

Line 14 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees.

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is over budget due to dump hopper purchases which were funded by remaining CalRecycle grant proceeds.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses.

Line 18 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which solid waste receives 1%.



Helendale CSD
Statement of Revenues & Expenses - Solid Waste Disposal
November 2025

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 62,455	\$ 310,946	\$ 754,050	41%	\$ 295,199
3 Assessments & Fees	25,273	28,520	247,000	12%	102,084
4 Other Charges	2,767	13,457	31,549	43%	10,604
5 Grant Revenue	-	7,328	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	90,494	360,250	1,032,599	35%	407,887
9 Expenses					
10 Salaries & Benefits					
11 Salaries	4,118	20,660	54,850	38%	21,485
12 Benefits	2,101	10,049	26,286	38%	8,460
13 Total Salaries & Benefits	6,219	30,709	81,136	38%	29,945
14 Contractual Services	-	187,009	717,673	26%	289,364
15 Disposal Fees	10,811	55,703	188,000	30%	72,055
16 Operations & Maintenance	281	9,704	3,100	313%	1,104
17 Other Operating Expenses	99	342	5,490	6%	2,120
18 Admin Allocation	1,380	6,900	16,561	42%	5,699
19 Total Expenses	18,791	290,368	1,011,960	29%	400,286
20 Net Income (Loss) Before Other Items	71,704	69,883	20,639		7,601
21 Capital Expenses	-	-	-	0%	-
22 Net Income (Loss)	\$ 71,704	\$ 69,883	\$ 20,639		\$ 7,601



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending in line with target budget.

Line 3 Property Taxes: Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending in line with target budget.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending over target budget due to credit card processing fees.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income.

Line 8 Board Discretionary Income: Includes the transfer of the following for Parks and Recreation Fund (Fund 05):

- Radio Tower Site Rent – \$15,208
- Property Taxes - \$22,069
- Solid Waste Franchise Fees – \$10,989

Line 12 Salaries: Includes full-time, part-time & overtime for administrative employees. YTD is trending in line with target budget.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over target budget due to timing of annual PERS UAL payment made in July.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending in line with target budget.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over target budget due to timing of FSA and Sonic Systems renewal fees.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over target budget at 57% due to the timing of annual insurance policy renewals.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over target budget due to increased usage in November.



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over target budget due to timing of annual LAFCO fees paid in July.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending in line with target budget.

Line 22 Election Expense: Includes the cost of elections.

Line 23 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

Line 26 Capital Expenses: YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Administration
November 2025

	November			42% of Budget		
	2025	YTD Actual	Budget			PYTD
1 Operating Revenues						
2 Tower Rent	\$ 15,208	\$ 72,640	\$ 188,563	39%	\$ 82,846	
3 Property Taxes	22,069	24,240	140,647	17%	52,055	
4 Solid Waste Billing & Fees	18,598	91,494	215,712	42%	79,460	
5 Fees & Charges	3,640	18,068	38,500	47%	11,870	
6 Investment income	17,237	125,204	-	0%	33,320	
7 Other Income	7,508	7,508	200	3754%	83	
8 Board Discretionary Revenue	(48,266)	(150,576)	(434,382)	35%	(176,520)	
9 Total Revenues	35,994	188,578	149,240	126%	83,114	
10 Expenses						
11 Salaries & Benefits						
12 Salaries	53,439	271,015	700,027	39%	278,970	
13 Benefits	23,079	189,107	372,016	51%	146,772	
14 Directors' Fees	3,300	14,871	37,500	40%	19,784	
15 Total Salaries & Benefits	79,818	474,993	1,109,543	43%	445,526	
16 Contractual Services	9,547	140,378	281,540	50%	120,989	
17 Insurance	-	87,718	153,079	57%	120,862	
18 Utilities	2,526	10,899	21,360	51%	9,221	
19 Operations & Maintenance	211	1,737	4,850	36%	2,145	
20 Permits & Fees	-	10,209	11,000	93%	6,185	
21 Office & Other Expenses	3,760	26,848	74,700	36%	40,342	
22 Election Expense	-	-	-	0%	1,458	
23 Administrative Allocation	(138,006)	(690,030)	(1,656,072)	42%	(569,854)	
24 Total Expenses	(42,145)	62,751	-	0%	176,875	
25 Net Income (Loss) Before Capital	78,138	125,827	149,240		(93,760)	
26 Capital Expenses	-	(32,091)	-	0%	-	
27 Net Income (Loss) After Capital	\$ 78,138	\$ 93,736	\$ 149,240		\$ (93,760)	



Helendale Community Services District

DATE: January 15, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

This matter is at the discretion of the Board. Included herein for the Board's consideration are expense reports submitted since the last Board meeting.

Fiscal Impact: As outlined on the attached Expense reports

Possible Motion: Approve Expense Reports as presented

Attachments: Spreadsheet of cumulative meetings
Director's Expense Reports

BOARD COMPENSATION REPORT
ROLLING 12-MONTHS

Name	Title	Type	1 2025	2 2025	3 2025	4 2025	5 2025	6 2025	7 2025	8 2025	9 2025	10 2025	11 2025	12 2025	TOTAL
Clark	President	Compensated	2	2	3	5	4	4	2	4	5	2			33
		Non-Comp	0	0	0	0	0	0	0	0	0	0			17
Cardenas	Vice President	Compensated	1	2	0	2	3	2	1	2	2	2			40
		Non-Comp	1	2	2	5	5	2	1	2	2	2			84
Guinn	Director	Compensated	2	3	4	9	4	6	2	9	8	4	6	4	80
		Non-Comp	3	1	0	4	2	2	0	2	2	3	0	0	68
Rosenberg	Director	Compensated	7	4	2	8	7	4	4	7	4	2			50
		Non-Comp	0	0	0	0	1	0	0	0	0	0			41
DeVries	Director	Compensated	0	4	2	6	4	3	6	6	1	4			48
		Non-Comp	0	0	2	2	1	0	0	1	2	0			8

MEMPHIS DISTRICT BOARD MEMBER EXPENSE VOUCHER

HELENDALE COMMUNITY SERVICES DISTRICT Board
12/31/25
Pay Period Ending
12/31/25

Pay Period Ending

Name	Date	Expense Description/Explanation	Miles	Meats	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
Gal/GM/NG	9/30/25	mtg with GM Distinct operations-prop possible mtg	\$	\$	\$	\$	Y	Y	G
	10/1/25	mtg with client Strategic plan	\$	\$	\$	\$	Y	N	F
	10/1/25	Description of Public Benefit	\$	\$	\$	\$	N	N	C
	10/1/25	Description of Public Benefit	\$	\$	\$	\$	N	N	A
	10/2/25	Description of Public Benefit	\$	\$	\$	\$	Y	N	C
	10/4/25	Description of Public Benefit	\$	\$	\$	\$	Y	N	A

Miss Munro

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Executive Categories

A. Public Meeting governed by Brown Act	C. Meeting of the Board of Directors
B. Public Event *	D. Representation at Public Meeting/Event *
C. Representation at 501C3 Board *	E. Conference/seminar/Training Program related to District *
D. Representation on at 501C3 Board *	F. Ad Hoc committee of the Board
E. Conference/seminar/Training Program related to District *	G. Meeting w/auditors, attorney or consultant retained by District
F. Ad Hoc committee of the Board	H. Meeting w/jurisdiction affecting HCSD
	I. Meeting of Local, State or Federal body w/jurisdiction affecting functions of
	J. Meeting w/organization with interests in matters involving functions of
	K. Meeting pre-approved by the Board of Directors
	L. Written or verbal report required to be presented at the next Board meeting *
	Mileage 65.5¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

10/31/25

Gail Gunn

Pay Period Ending

Name	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/1/25	Event Description of Public Benefit	\$	\$	\$	\$	N	Y	B
10/2/25	Event Description of Public Benefit	\$	\$	\$	\$	Y	N	F
10/2/25	Event Description of Public Benefit	\$	\$	\$	\$	N	N	C
10/4/25	Event Description of Public Benefit	\$	\$	\$	\$	Y	Y	G
10/4/25	Event Description of Public Benefit	\$	\$	\$	\$	Y	N	A
10/6/25	Event Description of Public Benefit	\$	\$	\$	\$	3	\$ 450.00	\$ 450.00

Kane Gunn

Signature

10/7/25

Date

Expense Categories

- G: Meeting w/GM or Designee regarding District Operations
- H: Meeting w/auditors, attorney or consultant retained by District
- I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
- J: Meeting w/organization with interests in matters involving functions or
- K: Meeting pre-approved by the Board of Directors
- * Written or verbal report required to be presented at the next Board meeting
- Mileage 65.5¢

Signature

Date

HELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

12/31/25

Barb Gunn

Pay Period Ending

Name

Expense Description/Explanation

Date

Event

Description of Public Benefit

Miles

Meals

Lodging

Other Expense

Reimburse Y/N

Phone Call Y/N

Expense Category

11/8/25	Soccer party	\$	\$	\$	Y	N	C
11/14/25	Dep. at Sport of Final event of Assot ad Hoc SP Mtg	\$	\$	\$	Y	N	F
11/18/25	Strategic plan work mtg with GM	\$	\$	\$	Y	N	G
11/20/25	prep for open Board Mtg Open Board Mtg	\$	\$	\$	Y	N	A
12/2/25	District operations mtg with GM	\$	\$	\$	Y	N	G
12/2/25	prep for open board Mtg	\$	\$	\$	Y	N	A

11/7/26

Date

Total Miles

Total Meals

Total Lodging

Total Other Expense

Total # of Compensable Meetings

Meeting Total

Total

\$ 750.00	\$ 750.00	\$ 0.00
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Barb Gunn

Signature

Expense Categories

A: Public Meeting governed by Brown Act	G: Meeting w/GM or Designee regarding District Operations
B: Public Event *	H: Meeting w/auditors, attorney or consultant retained by District
C: Representation at Public Meeting/Event *	I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSB
D: Representation at 501C3 Board *	J: Meeting w/organization with interests in matters involving functions of
E: Conference/seminar/training Program related to District *	K: Meeting pre-approved by the Board of Directors
F: Ad Hoc committee of the Board	* Written or verbal report required to be presented at the next Board meeting Mileage 65.5¢

DUES DISTRICT BOARD MEMBER EXPENSE VOUCHER

HELENDALE COMMUNITY SERVICES DISTRICT 125
Pay Period Ending 1/2/31/25

HELENDALE GARDEN

Pay Period Ending

Name	HELENDALE COMMUNITY SERVICES DISTRICT EXPENSE REPORT						Pay Period Ending		
Date	Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
12/4/25	Event	open board mtg	\$	\$	\$	\$	Y	N	A
	Description of Public Benefit	district operations	\$	\$	\$	\$			G
12/10/25	Event	mtg with 6M ms. for open board mtg	\$	\$	\$	\$	Y	N	A
	Description of Public Benefit	open board mtg	\$	\$	\$	\$			
12/18/25	Event		\$	\$	\$	\$			
	Description of Public Benefit		\$	\$	\$	\$			
	Description of Public Benefit		\$	\$	\$	\$			

Miss Susan

Sedimenta

100

Expense Categories

A	Public Meeting governed by Brown Act	H. Meeting w/auditors, attorney or consultant retained by CSD
B	Public Event	I. Meeting of Local, State, or Federal body w/jurisdiction affecting CSD
C	Representation at Public Meeting/Event	J. Meeting w/organization with interests in matters involving functions or
D	Representation at 501C3 Board	K. Meeting pre-approved by the Board of Directors
E	Conference/seminar/Training Program related to District	* Written or verbal report required to be presented at the next Board meeting
F	Ad-hoc committee of the Board	Mileage 65.5¢

Mileage 63.3



Helendale Community Services District

Date: January 15, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Administrative Services Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Adoption of a Strategic Plan

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this matter.

STAFF REPORT

Background: The Board began working towards a Strategic Plan in February 2025. The Strategic Plan was developed through a collaborative process involving the Board of Directors, management, and District staff. The process began with an all-staff meeting held in June, where Staff and the Strategic Planning Committee did a SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats). Additional meetings were held with management, the Strategic Planning Committee and the Board. The Board developed the District's mission, vision and values and participated in a SWOT analysis at a series of open Board meetings. Prior to this process the District used the budget and capital improvement plan as an informal strategic plan.

The Helendale Community Services District Strategic Plan is presented to the Board for consideration and adoption. The Strategic Plan serves as a guiding framework to support long-term decision-making, prioritize resources, and align organizational efforts with the District's mission, vision, and core values.

The development of this Strategic Plan comes at a pivotal time for the District, coinciding with an upcoming leadership transition. Other foreseeable issues include increasing regulatory requirements, rising costs, aging infrastructure, and workforce challenges. While the District remains financially stable and operationally strong, the Strategic Plan provides a roadmap to ensure continued service reliability, fiscal responsibility, and responsiveness to community needs.

Input from staff and management ensured the plan reflects both day-to-day operational realities and long-term strategic priorities, while Board input helped shape the vision and policy direction.

The Plan establishes the District's Mission, Vision, and Core Values, and identifies five Areas of Priority Emphasis:

- Organizational Resilience and Workforce Development
- Infrastructure Reliability and Emergency Preparedness
- Operational Efficiency and Technology Modernization
- Financial Strategy and Strategic Partnerships
- Community Engagement and Quality of Life

Each priority area includes goals, outcomes, strategies, performance measures, and methods for monitoring progress. The Strategic Plan is intended to be a living document that will be reviewed annually and integrated into the District's budgeting process, Capital Improvement Plan, and performance evaluation framework.

The plan emphasizes transparency, fiscal stewardship, and accountability. Staff reports will reference alignment with applicable Strategic Plan goals to ensure consistency between policy direction and operational actions. The Plan also provides flexibility to adapt to changing conditions while maintaining a clear focus on long-term sustainability and community benefit.

Adoption of the Strategic Plan will formally establish the framework that guides the District's priorities and actions and will support continuity during leadership transition while reinforcing the District's commitment to integrity, transparency, and high-quality public service.

FISCAL IMPACT

There is no direct fiscal impact associated with the adoption of the Strategic Plan. Implementation of projects in the plan will be incorporated into future budgets and Capital Improvement Plans.

POSSIBLE MOTION

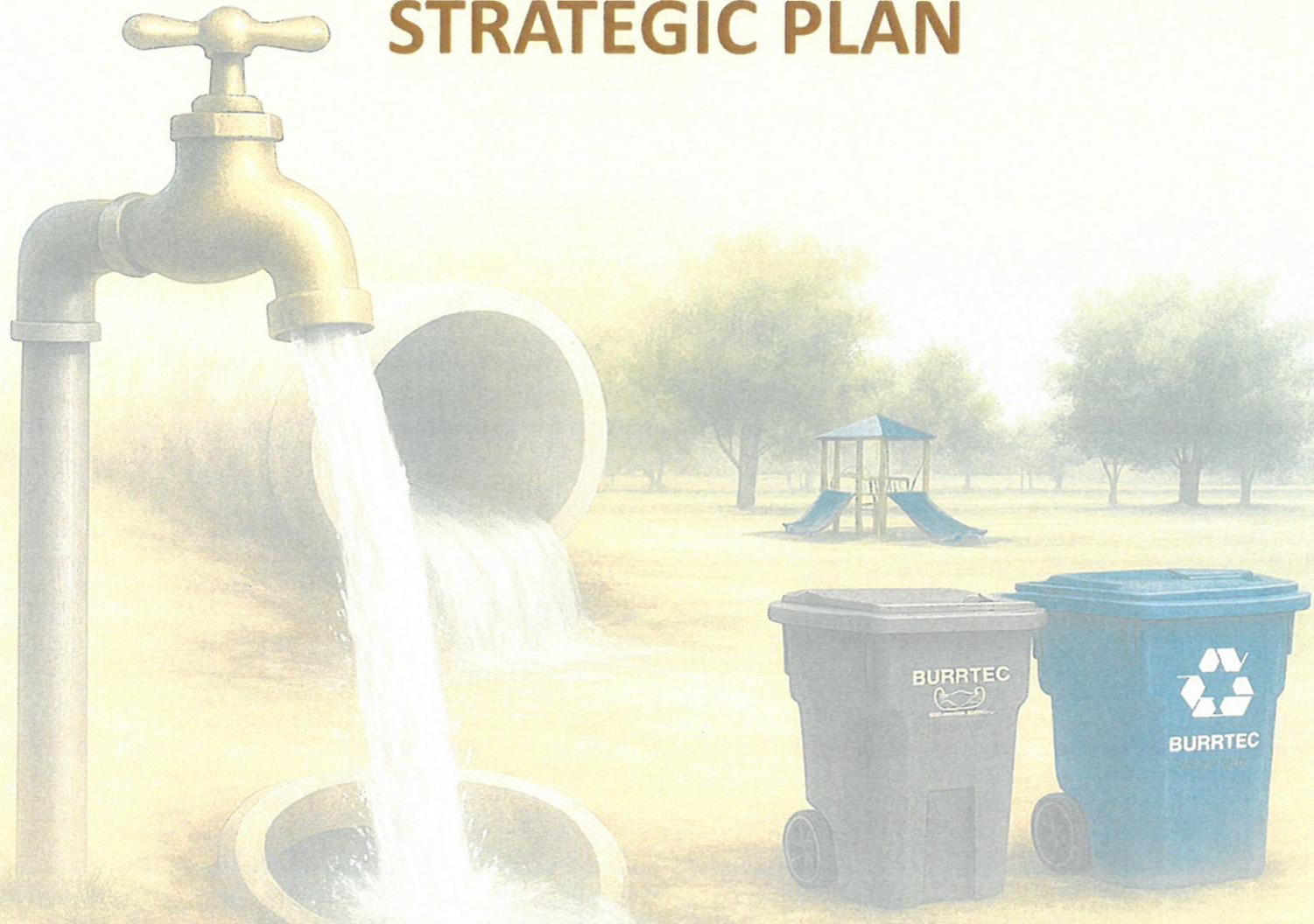
Adopt the Helendale Community Services District Strategic Plan as presented.

ATTACHMENTS

Draft Helendale Community Services District Strategic Plan



HELENDALE COMMUNITY SERVICES DISTRICT STRATEGIC PLAN



Guiding Our Community's Future

26540 Vista Rd. Helendale, CA 92342 | www.helendalecsd.org

INTRODUCTION:

The Helendale Community Services District is at a pivotal moment. With the retirement of our long-serving General Manager, we face a moment of transition and opportunity. While our record of performance is strong, competing threats, such as rising costs, aging infrastructure, workforce challenges, demand our attention. This strategic plan is our roadmap to shape the future of the District with clarity and commitment. We are focused on modernizing services and ensuring that the District continues to be poised to meet the needs of tomorrow.

While our strengths are widely known and our record of good performance is acknowledged, challenges demand flexibility, ingenuity and creativity. These threats include the ever-changing regulatory mandates, rising costs, and infrastructure needs to name a few.

The next five years will be demanding for public agencies across the country—and Helendale is no exception. New and evolving regulatory requirements will place added pressure on the District requiring greater capacity to address compliance. To date the District has done a exceptional job managing resources and building cash reserves. Preparing for the future through addressing the Strengths, Weaknesses, Opportunities and Threats (SWOT) will better position the District to meet future challenges.

The District has had a strong focus on integrity and transparency which will continue to be our hallmark during the change in leadership. Our expert technical staff continues to grow and learn about new technologies in water and wastewater treatment to better prepare us to meet the challenges of the future. Recent recruitments have been very successful in on-boarding talent that will learn along side knowledgeable and tenured staff. This strategic plan will help in addressing our weaknesses, acknowledging our threats and better position the District to address the challenges that lay ahead. It draws on our resources, talents, and values to ensure that we continue to deliver reliable, responsive service while adapting to the evolving needs of our community.

The Strategic Plan aligns the District around a shared vision of excellence. That means investing in our people, communicating with clarity, and making decisions that reflect both fiscal responsibility and long-term community benefit.

The strategic plan that follows outlines a clear and actionable plan to strengthen how we serve the Helendale community. It is intended to stimulate thoughtful and in-depth discussion about both our challenges and opportunities as we look at the next five years.

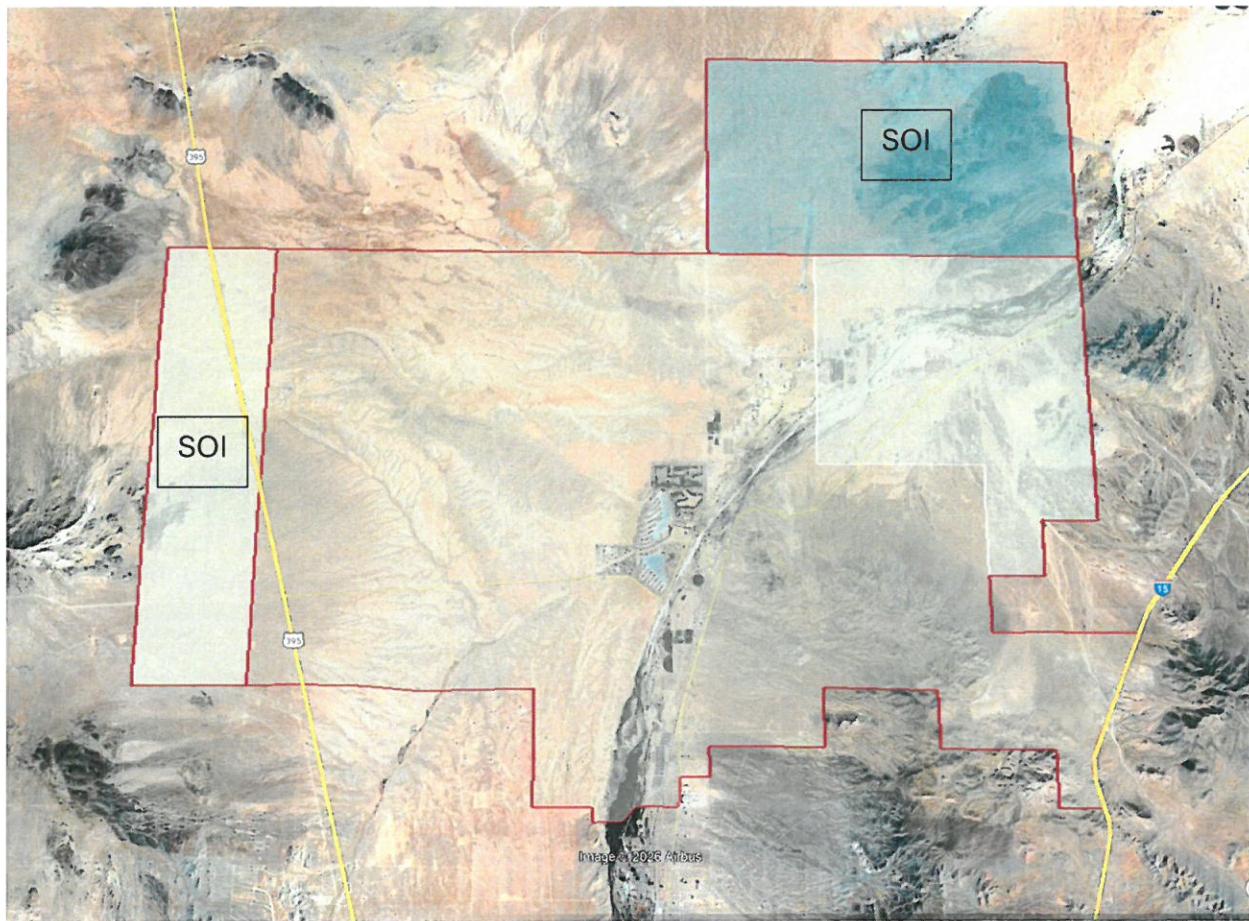
ABOUT THE DISTRICT

In an effort to honor the visionaries whose voluntary efforts were the genesis for the Helendale Community Services, District, memorializing their vision is an important part of the District's history. The vision for independent self-governance was born from the efforts of the Energy Water Oversight Committee (EWOC) that was created to address the ever increasing costs that SLA faced in relation to water and electric costs. The EWOC were a studious group lead by Dr. Milo Stormo, a retired physicist, who diligently and thoroughly evaluated multiple cost-saving options. Before too long, their inquiry lead them to focus on water and sewer operations provided by the County. As their idea for local governance grew, it expanded beyond the narrow scope of an SLA committee. In 2004, the group formed the "Citizen's Study Committee for a Helendale CSD". Based upon the inefficiency of the service provision that the group witnessed and after multiple conversations with the San Bernardino Local Agency Formation Commission (LAFCO) it was determined that the group would develop a feasibility study and pursue a ballot initiative to create an independent special district that would serve the identified needs of the community and keep the money local. Through grass-roots efforts, the group raised \$10,000 needed for the application to LAFCO and drafted the feasibility study. LAFCO 2996 was the number assigned to the citizen's application to form the District.

On November 3, 2006, the ballot measure was voted upon by the community. It passed by a 15 vote margin and was immediately challenged in court with a lawsuit against the County of San Bernardino Registrar of Voters and the newly formed Helendale CSD. The lawsuit was not successful. In December 2006, the first Board of Directors was sworn in and the District began operating under a transition contract with the County Special District Department. In February 2007, the District's first General Manager was hired. By April 1, 2007, the District assumed operations from the County, several months sooner than anticipated which saved the District's customers over \$500,000 in administrative costs. In partnership with a local pipeline contractor, the District was able to begin immediately addressing deferred maintenance and save over 1000 acre-feet of lost water annually by replacing infrastructure.

In 2008, the District submitted a request to expand beyond its designated boundary by annexing 8.832 acres as well as the establishment of a sphere of influence designating future possible annexations (LAFCO 3175). This process took until 2014 to complete due to an annexation request from an adjacent jurisdiction that was submitted first. Ultimately the District's annexation request was approved with compromised boundaries that were approved by the Commission. In 2023, the District submitted a second annexation application, (LAFCO 2362), to expand the boundaries by 23 square miles or 14,720 acres. Currently the District encompasses 106 square miles and provides the services of water, wastewater, solid waste, park & recreation and graffiti abatement within its boundaries.

Since the District's formation we have pro-actively addressed the infrastructure needs from the Capital Improvement Plan and slowly built financial reserves to address the demands of the future. The healthy organizational culture and stability of the District are reflected in minimal turnover in full-time staff with the average tenure of over 10 years of service. It is upon this firm footing that the District is looking into the future with a transition in leadership that will ensure the continuity of the culture of efficiency and transparency. Through unanimous consent of the Board, a tri-lateral leadership model has been adopted that will promote three managers to collaborative lead the district into the next chapter.



Mission

To provide fiscally prudent, sustainable public services and value-added opportunities

The Helendale Community Services District (HCSD) is a local independent special district responsible for providing water, wastewater, solid waste, graffiti abatement and parks and recreation services to the residents of Helendale. We operate and maintain systems and programs that ensure safe drinking water, protect public health, and support the quality of life of all residents. We do this with a commitment to serving every resident—with integrity and accountability.

Vision

To be the community of choice for living in the High Desert

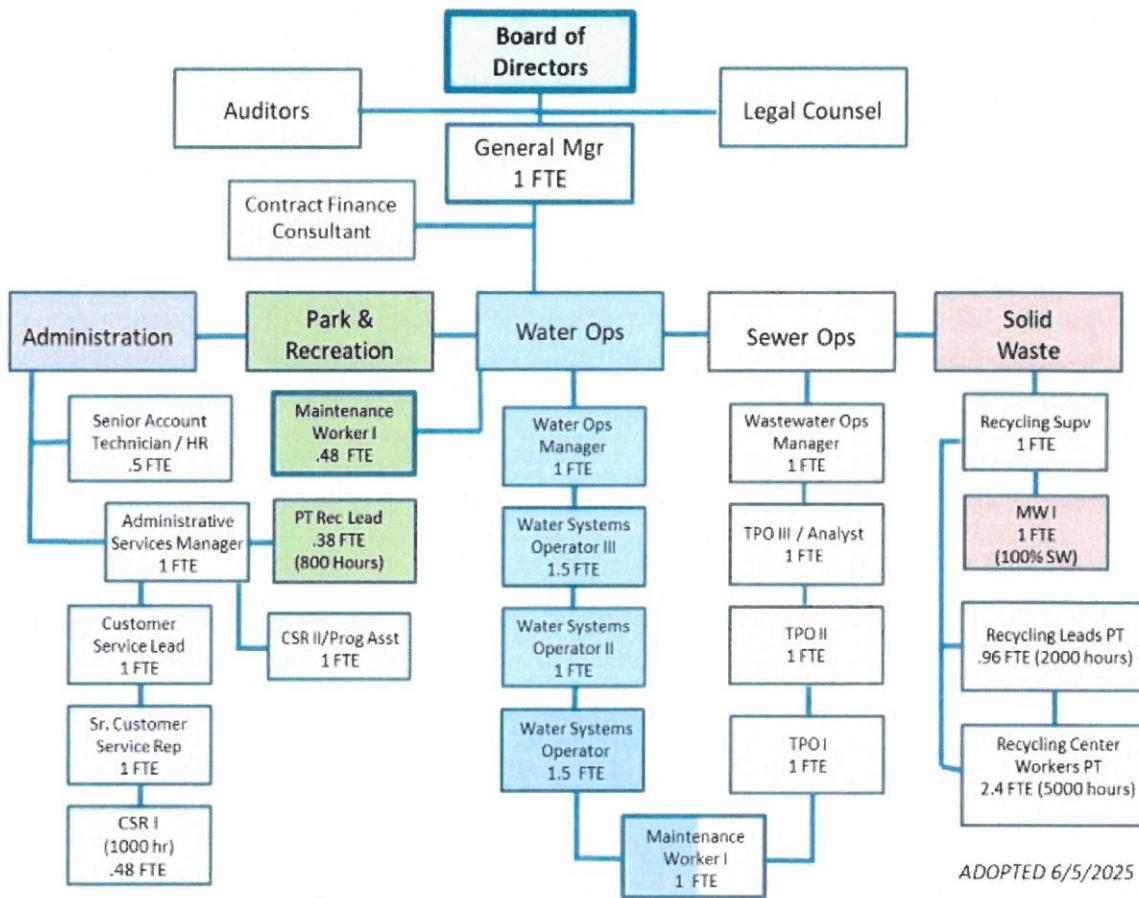
Our vision reflects that Helendale is a connected, safe, and thriving community where residents enjoy a rich quality of life. It is also reflected in the quality and reliability of the essential services we provide. The plan recognizes emerging challenges and establishes a clear path forward to address them through targeted strategic action. Success will be measured by the reliability of our services, the strength of our partnerships, and the measurable benefits delivered to the community.

Values

Fiduciary responsibility, transparency, integrity, innovation, collaboration, and work ethic

The Helendale Community Services District has always operated with a strong commitment to transparency, operational efficiency, and community responsiveness. As the District prepares to welcome new leadership, we have an opportunity to reflect on the District's past and look ahead with a renewed focus on the future. These principles will guide every decision, action, and investment—reinforcing the community's trust in the District.

Organizational Chart



ADOPTED 6/5/2025

Strategic Assessment

The Helendale Community Services District is facing a pivotal moment as the District's first General Manager, of 19 years, is retiring. Since the District's inception, her leadership has been defined by vision, integrity, and operational excellence—establishing a legacy of innovation, fiscal stewardship, transparency, and dedicated public service. This transition is a defining moment for the organization and the beginning of a new chapter that must focus on operational excellence, service innovation, and long-term planning.

Structure

The Strategic Plan is organized into sections that define the District's vision, mission, core values, critical success factors, areas of priority emphasis, and goals. It includes actionable strategies supported by measurable objectives to guide decision-making and resource allocation over the next five years. This structure ensures alignment between long-term goals and operational priorities.

Engagement

The development of this plan was a collaborative process involving staff, management, and the Board of Directors. All groups participated in a SWOT analysis, identifying strengths, weaknesses, opportunities, and threats.

Staff

District staff provided operational insights and practical solutions, ensuring that input came directly from the people performing the work every day. Their input helped identify ways to improve efficiency, use technology, and strengthen customer service.

Management

Management provided additional insight focusing more on long-term goals and capital needs. Management looked at funding, legislative and regulatory changes, and operational necessities. This SWOT analysis helped shape the plan by highlighting long-term funding needs, emerging regulatory changes, and operational priorities that guided strategic decisions.

Board

The Board of Directors set the strategic vision and priorities, emphasizing transparency, fiscal responsibility, and community responsiveness. They ensured the strategic plan reflects community values, aligns with the district's mission, and supports long-term sustainability. Their input helped balance operational needs with fiscal responsibility and public accountability.

SWOT ANALYSIS SUMMARY

Strengths

1. Healthy Financial Reserves, Prudent Fiscal Management, and Comprehensive Capital Improvement Planning
2. Skilled and Certified Workforce with Long Tenure
3. Strong Community Engagement, Partnerships, and Recreational Programming
4. Community Growth
5. Exceptional at Overcoming Obstacles and Problem Solving

Weaknesses

1. Recruitment and Retention Challenges
2. Limited External and Political Support
3. Funding Constraints and Rising Costs
4. Loss of Institutional Knowledge and Effective Communication
5. Rural Location and Limited Resources

Opportunities

1. Expansion of Infrastructure
2. Integrating technology for Improved Operational Efficiency and Customer Service
3. Community Growth
4. Partnerships and Regional Collaboration
5. Engagement with Regulatory and Business Communities

Threats

1. Regulatory and Environmental Compliance Changes
2. Leadership Transition and Employee Retention
3. Infrastructure Vulnerability to Disasters and System Disruptions
4. Rising Costs
5. Rural Location and Limited Resources

Strategic Goals and Strategies

Areas of Priority Emphasis were developed using the results of the SWOT analysis. Strengths, Opportunities, Weaknesses, and Threats were examined. We identified how our strengths and opportunities could be leveraged to overcome weaknesses and mitigate threats.

We have identified five key focus areas for this strategic planning period. These priorities reflect the District's current challenges and opportunities, and will serve as a foundation for setting goals and guiding decision-making

Areas of Priority Emphasis

1. Organizational Resilience and Workforce Development.
2. Infrastructure Reliability and Emergency Preparedness.
3. Operational Efficiency and Technology Modernization.
4. Financial Strategy and Strategic Partnerships.
5. Community Engagement and Quality of Life.

GOAL 1: Maintain Water Quality, Service Reliability, Customer Experience, and Community Wellbeing

OUTCOME

The community will continue to receive reliable, high-quality, and uninterrupted water, wastewater, solid waste, and parks and recreation services because the District maintains a stable, well-trained, and engaged workforce capable of protecting water quality, preventing service interruptions, managing operational transitions, preserving institutional knowledge, and sustaining consistent service reliability.

PROBLEM

Residents depend on the District every day for consistent high-quality water, wastewater treatment, solid waste services, and parks and recreation programs. As the community continues to grow, demand for essential services increases, placing additional pressure on staffing and operational capacity. These rising expectations mean the District must maintain a highly trained, qualified workforce, as it cannot depend on rapid external hiring to fill specialized technical roles. Recruitment has been a challenge given the District's rural location, where the applicant pool is smaller and candidates with specialized certifications are more difficult to recruit. Upcoming retirements, staffing transitions, and recruitment challenges create risks for maintaining service reliability, water quality compliance, customer service performance, and overall community wellbeing.

These pressures highlight the need for intentional planning. Failure to prioritize training, professional development, and timely hiring will increase the District's vulnerability to service interruptions, slower response times, and the loss of institutional knowledge. Equally critical, without a supportive work environment, meaningful recognition, and strong employee engagement, the District risks losing existing talent—directly weakening its ability to deliver reliable, high-quality services to the community.

ROLE OF THE DISTRICT

Protecting water quality requires continuous monitoring, rapid response to system changes, and precise technical judgment—all of which depend on experienced and certified staff. When

staffing shortages occur, sampling may be delayed, required reporting can fall behind, and critical operational adjustments may not be made quickly enough. These vulnerabilities increase the likelihood of Notices of Violation, service interruptions, and threats to public health. A fully staffed, well-trained workforce is therefore the District's frontline defense in maintaining safe, reliable drinking water and compliant operations.

The District is responsible for ensuring that essential services remain reliable and resilient regardless of staffing transitions. This responsibility requires proactive workforce management through succession planning, cross-training, timely recruitment, competitive compensation, and a supportive, high-engagement workplace culture. By investing in workforce stability and development, the District preserves institutional knowledge, strengthens operational redundancy, and maintains the capacity needed to consistently protect water quality, uphold service reliability, and meet community expectations.

PERFORMANCE GAP

- The District has historically benefited from a stable and skilled workforce; however, upcoming retirements in key positions have revealed critical gaps in training, knowledge transfer, and succession planning.
- Cross-training and operational redundancy remain insufficient in some essential roles.
- Recruitment in a rural region is slow, highly competitive, and constrained by a limited applicant pool, making it difficult to quickly replace certified or specialized staff.
- These challenges increase the risk of prolonged vacancies, extended onboarding periods, heavier workloads on remaining employees, regulatory compliance pressures, and potential service delays.
- To maintain service reliability and protect water quality, the District must strengthen workforce development and embed resilience into its staffing strategies.

MAJOR STRATEGIES / OUTPUTS

STRATEGY 1: Strengthen the District's Ability to Attract a High-Quality Workforce

Actions:

- Maintain and update all job descriptions annually.
- Advertise open positions through online job boards, professional associations, and social

media.

- Establish outreach to trade schools, certification programs, and community colleges.
- Use standardized behavioral and situational interview questions and review them annually.
- Fill all vacancies within 90 days.

Who Is Responsible:

Human Resources Department and Department Managers.

Alternative Resource Strategies:

Expand cross-training, enhance SOPs, and develop structured internal training pathways. Utilize part-time staff, temporary employees, or contract operators as needed during vacancies or prolonged recruitment periods.

STRATEGY 2: Maintain Competitive Compensation and Benefits

Actions:

- Conduct annual informal salary and benefit comparisons with peer and regional districts.
- Prepare an annual compensation and benefits review report for the Board.
- Update salary ranges as needed to reflect certifications, skill levels, and market conditions.
- Review benefits offerings annually to support retention and workforce development.

Who Is Responsible:

Department Managers.

Alternative Resource Strategies:

Use non-monetary strategies such as professional development support, employee recognition programs, workplace culture initiatives, improved onboarding, and flexible scheduling where feasible.

STRATEGY 3: Strengthen Internal Capacity Through Succession Planning

Actions:

- Identify critical roles and assess vulnerability levels.
- Develop SOPs for all key functions.
- Pair employees with successors or mentors.

- Create development plans for future leaders.
- Document institutional knowledge.

Who Is Responsible:

Operational Departments; Human Resources monitors compliance.

STRATEGY 4: Strengthen Organizational Culture and Retention

Actions:

- Host quarterly recognition events.
- Ensure Board and management participation.
- Conduct monthly employee check-ins.
- Hold semiannual all-staff meetings.

Alternative Resource Strategies:

Use low-cost or no-cost recognition options such as internal newsletters, certificates, or peer-nominated awards.

COST ESTIMATE

- Recruitment advertising and candidate screening: Education & Training GL [10-556300](#)
- Training and professional development: Education & Training GL [10-556300](#)
- Employee engagement and recognition program: Employee Morale
- Potential salary and benefit adjustments: Integrated into departmental salary and benefit budget line items

KEY PERFORMANCE MEASURES

- Employee retention rate ≥90% annually
- Average vacancy duration ≤90 days
- 100% employee participation in at least one professional development activity annually
- ≥80% of critical roles with identified successors and documented procedures
- Employee satisfaction ≥85% in annual surveys
- Zero major service disruptions or water quality issues attributable to staffing gaps

ADJUSTMENTS & REPROGRAMMING

The District will evaluate workforce needs, recruitment progress, training completion, and succession readiness on a quarterly basis. Reviews will identify delayed hiring, extended vacancies, certification or CEU shortfalls, and insufficient cross-training coverage.

Based on these reviews, the District may reallocate training funds, adjust recruitment strategies, revise workload distribution, or accelerate SOP development. If staffing-related risks to water quality, customer service, or essential operations are identified, the General Manager will recommend corrective actions. This ensures the workforce strategy remains dynamic, adaptable, and responsive.

OUTCOME

A resilient, skilled, and engaged workforce that protects water quality, sustains service reliability, preserves institutional knowledge, and supports the overall wellbeing of the Helendale community.

Goal 1 Addresses SWOT

- Weaknesses Addressed: Recruitment and retention; institutional knowledge loss
- Threat Mitigated: Leadership transition
- Strength Leveraged: Skilled, long-tenured workforce

GOAL 2: Reduce Vulnerabilities and Mitigate Risks in Community Infrastructure to Ensure Safe, Reliable, and Continuous Access to Essential Services

OUTCOME

The community will continue to receive safe, reliable, and uninterrupted water, wastewater, and essential services because the District proactively maintains, upgrades, and strengthens infrastructure systems; implements comprehensive emergency preparedness and response planning; and collaborates with regional partners to ensure operational resilience under normal conditions and during emergencies.

PROBLEM

Residents and businesses rely on the District's infrastructure systems every day to protect public health, safety, and quality of life. Aging infrastructure, natural disasters, system failures, and emerging regulatory and environmental risks pose increasing threats to service reliability. Without proactive maintenance, redundancy, and emergency preparedness, these risks could result in service interruptions, delayed response during emergencies, and reduced public confidence in essential services.

As climate conditions, regulatory requirements, and infrastructure demands continue to evolve, the community faces heightened vulnerability if systems are not maintained, upgraded, and operated with long-term resilience in mind. Limited awareness of emergency preparedness measures and inconsistent coordination across agencies further compound these risks.

DESIRED OUTCOME

Residents and businesses experience consistent, safe, and uninterrupted access to water, wastewater, and essential services at all times. Infrastructure systems are resilient, well-maintained, and supported by effective emergency preparedness and response planning. The community is informed, engaged, and confident that the District can maintain service continuity during routine operations, emergencies, and unexpected disruptions.

ROLE OF THE DISTRICT

The District is responsible for maintaining, operating, and upgrading infrastructure systems in a manner that protects public health and ensures long-term service reliability. This responsibility

includes implementing preventive maintenance programs, prioritizing capital improvements, maintaining regulatory compliance, and ensuring systems are resilient to emergencies and operational disruptions.

The District must also develop and maintain comprehensive emergency preparedness and disaster response plans; train staff regularly; coordinate with local, regional, and state emergency partners; and engage the community in preparedness efforts. Through proactive planning, collaboration, and investment, the District serves as the community's frontline safeguard against infrastructure failure and service interruption.

PERFORMANCE GAP

While the District has maintained reliable services, several vulnerabilities remain:

- Portions of infrastructure are aging and require proactive replacement or redundancy to prevent failure.
- Emergency preparedness and disaster response plans require regular updates to remain current and effective.
- Emergency preparedness efforts lack consistent, organization-wide drills and exercises, limiting the ability to test readiness and coordinated response.
- Community awareness of preparedness measures and emergency procedures remains limited.
- Coordination with external partners and mutual aid networks can be further strengthened to enhance resilience during large-scale events.

Addressing these gaps is essential to reducing risk, improving response capability, and sustaining reliable service delivery.

MAJOR STRATEGIES / OUTPUTS

STRATEGY 1: Strengthen and Develop Emergency Preparedness and Disaster Response Planning

Actions:

- Develop and annually update a comprehensive Emergency Preparedness and Disaster Response Plan addressing earthquakes, wildfires, power outages, cyberattacks, and system failures.
- Define staff roles and responsibilities for emergency response.
- Establish multi-channel emergency communication protocols and prepare public notification templates.
- Conduct annual staff training and preparedness drills.

Who is Responsible:

General Manager, Department Managers, and all operational departments.

STRATEGY 2: Assess Risks and Strengthen Infrastructure Resilience

Actions:

- Conduct regular risk assessments to identify infrastructure vulnerabilities.
- Prioritize upgrades and replacements through the Capital Improvement Plan (CIP).
- Maintain and review emergency supplies and equipment annually.
- Provide annual staff training related to system operations and emergency response.

Who is Responsible:

Engineering, Operations, and Department Managers.

STRATEGY 3: Maintain Infrastructure Reliability Through Preventive Maintenance

Actions:

- Implement structured preventive maintenance schedules for water and wastewater systems, including valve exercising, hydrant flushing, and lift station inspections.
- Track completion rates monthly to ensure accountability and consistency.

Who is Responsible:

Operations and Maintenance Departments.

STRATEGY 4: Upgrade Systems and Build Redundancy

Actions:

- Prioritize replacement of aging infrastructure through the CIP.
- Pursue funding and implementation of redundant systems such as backup generators, secondary well capacity, and control system upgrades.
- Advance design and implementation of the Tertiary Treatment System to enhance water reliability and future reuse opportunities.

Who is Responsible:

Engineering, Operations, and Administration.

COST ESTIMATE

- Emergency preparedness planning, training, and drills: \$1,000 annually
- Regulatory compliance monitoring: [GL 01-00000](#) and [02-00000](#)
- Tertiary Treatment System: [GL](#)
- Major infrastructure repairs, upgrades, redundancy systems, and preventive maintenance:
Listed in the 5-Year Capital Improvement Plan and operational budgets

KEY PERFORMANCE MEASURES

- Percentage of critical infrastructure upgraded and maintained to resilience standards annually
- Average duration of service interruptions experienced by the community
- Percentage of staff trained in routine operations and emergency response annually
- Number of community preparedness events and outreach activities conducted annually
- Percentage of residents reporting confidence in service reliability and safety
- 100% regulatory compliance with timely reporting and inspections
- On-schedule completion of CIP projects and redundancy implementations

ADJUSTMENTS & REPROGRAMMING

The District will evaluate infrastructure condition, emergency preparedness readiness, regulatory compliance, and CIP progress on a regular basis to ensure strategies remain aligned with operational demands and community expectations. Reviews will identify emerging risks—such as infrastructure degradation, training gaps, or delayed projects—and determine whether corrective action is required.

Based on these evaluations, the District may reallocate resources, adjust maintenance schedules, accelerate CIP projects, or enhance training and coordination efforts to ensure continued service reliability and resilience.

OUTCOME

Reliable, resilient infrastructure that protects public health, safety, and quality of life while ensuring continuous access to essential services during both normal operations and emergencies.

GOAL 3: Enhance Technology to Streamline Customer Experience, Improve Service Reliability, and Optimize Resources for the Community

OUTCOME

Modern technology is central to operational excellence and customer service. The District will leverage innovation, automation, and data-driven systems to improve accuracy, streamline workflows, and expand access for both employees and residents. These investments will enhance transparency, performance, and long-term operational efficiency.

PROBLEM

Residents and businesses want faster, easier, and more convenient access to District services. While technology exists, inconsistent use, fragmented workflows, and manual processes can create delays, errors, and frustration for customers.

DESIRED OUTCOME

The community will enjoy a seamless, convenient, and reliable customer experience. Technology will be used efficiently to simplify service requests, payments, and communication, making interactions with the District faster and more transparent while improving overall service quality.

ROLE OF THE DISTRICT

The District is responsible for maximizing the use of technology to streamline customer-facing processes, automate workflows where possible, maintain system reliability, and train staff to use these tools effectively to improve the customer experience.

PERFORMANCE GAP

- Existing technology is underutilized, resulting in less efficient service delivery.
- Some customer-facing processes are still manual or not fully integrated with technology.
- Staff may not be fully trained to use systems efficiently.

MAJOR STRATEGIES / OUTPUTS

STRATEGY 1: System Integration and Automation

Actions:

- Streamline billing, accounting, customer service, and internal workflows using Tyler Technologies.
- Conduct annual system performance reviews to ensure efficiency and reliability.
- Provide staff with yearly refresher training to maintain proficiency and support continuous improvement.

STRATEGY 2: GIS and Asset Management

Actions:

- Maximize the use of the existing GIS system to support informed decision making, capital infrastructure planning, keep an up-to-date map of equipment and facilities, and monitor routine maintenance.
- Ensure that all staff who work with the GIS system attend at least one training or workshop each year to support skill development and effective system use.

STRATEGY 3: SCADA and Field Operations

Actions:

- Upgrade and expand SCADA (Supervisory Control and Data Acquisition) systems to improve monitoring and response capabilities for water and wastewater facilities.

STRATEGY 4: Enhance Customer Experience and Digital Access

Actions:

- Improve how residents interact with the District by implementing user-friendly digital tools that simplify access to services, increase transparency, and support timely communication.

STRATEGY 5: Improve Online Service Access

Actions:

- Ensure customers can securely make online payments, sign up for services via a simple digital form, submit service requests or report issues through mobile or web platforms, and access account information 24/7 through a secure portal.

STRATEGY 6: Conduct Annual Customer Feedback Survey

Actions:

- Design and distribute a short digital survey to assess satisfaction and identify areas for improvement.
- Include questions on ease of use, responsiveness, and preferred communication methods.
- Collect feedback from at least 10% of active customers annually and use results to guide a minimum of two service improvements per year.

STRATEGY 7: Website and Portal Optimization

Actions:

- Review and update the District website and customer portal annually to ensure clear navigation, mobile responsiveness, and ADA compliance.
- Add or improve features such as FAQs, online forms, and instructional resources like how-to guides or short videos.
- Complete the annual review and updates by the end of each fiscal year.

STRATEGY 8: Cybersecurity and Data Protection

Actions:

- Develop cybersecurity protocols and conduct annual training for all employees.
- Perform semiannual system vulnerability assessments.
- Implement secure data backup protocols.

STRATEGY 9: Artificial Intelligence (AI)

Actions:

- Explore AI applications to improve customer service and data analysis.
- Ensure one Board member or management staff attend at least one AI-related training annually.
- Review ethical and privacy considerations before implementation.

COST ESTIMATE

- Staff training: \$XXX
- System optimization and workflow automation: \$XXX

- Analytics and process improvement tools: \$XXX
- Cybersecurity maintenance and monitoring: \$XXX

KEY PERFORMANCE MEASURES

- Percentage of customer transactions completed digitally
- Reduction in time to process service requests and payments
- Number of automated processes implemented successfully
- Percentage of staff trained and proficient in technology tools annually
- Customer satisfaction scores from surveys
- Number of workflow improvements implemented per year
- Reduction in errors or delays in customer-facing processes

OUTCOME

A more efficient, technology-enabled District that delivers a streamlined, convenient, and reliable customer experience, improving access, transparency, and satisfaction for all residents and businesses.

GOAL 4: Strengthen Long-Term Financial Sustainability and Strategic Partnerships to Responsibly Manage Public Funds, Maintain Rate Stability, and Expand Resources and Representation for the Community

OUTCOME

The District will ensure long-term financial sustainability through responsible budgeting, proactive capital planning, and diversified funding strategies. By expanding partnerships with regional, state, and federal stakeholders, Helendale CSD will secure additional resources, enhance technical expertise, and ensure strong representation on issues that affect the community.

PROBLEM

The community depends on the District to deliver reliable, high-quality essential services every day. However, rising operational costs, inflation, unfunded mandates, and limited grant availability place increasing pressure on the District's ability to maintain infrastructure, meet regulatory requirements, and support valued community programs. Because the District cannot reduce or interrupt essential services, financial pressure increases the risk of future rate increases. Ensuring long-term financial sustainability is critical to maintaining service reliability, protecting infrastructure, and preserving affordability for the community.

DESIRED OUTCOME

Residents and businesses benefit from a financially stable District that responsibly manages public funds, maintains stable and predictable rates, and leverages strategic partnerships to secure funding, resources, and technical expertise. The community will enjoy reliable services, well-maintained infrastructure, and enhanced programs while the District is supported by strong advocacy at the regional, state, and federal levels.

ROLE OF THE DISTRICT

The District is responsible for maintaining long-term financial sustainability, aligning annual budgets with strategic priorities, pursuing grants and funding opportunities, managing reserves, and building strategic partnerships to enhance service delivery, community programs, and policy representation.

PERFORMANCE GAP

- The District is financially stable today, but unfunded mandates and evolving regulatory requirements pose a growing risk, potentially increasing the cost of operating water and wastewater systems.
- Regulatory changes may require new infrastructure, technology, or processes without providing associated funding, creating unexpected financial burdens.
- Without additional external funding or expanded partnerships, the District may be forced to raise rates to comply with state and federal requirements, impacting residents and businesses.
- Current efforts to anticipate regulatory shifts, secure grants, and build funding partnerships are not yet sufficient to offset future cost increases or protect long-term rate stability. Engagement with local, state, and federal partners could be stronger to expand resources and community influence.

MAJOR STRATEGIES / OUTPUTS

STRATEGY 1: Capital Improvement Planning

Actions:

- Maintain and update the 5-year Capital Improvement Plan (CIP) annually to reflect infrastructure needs, timelines, growth projections, and funding strategies.

STRATEGY 2: Budgeting and Financial Management

Actions:

- Develop and monitor the annual budget to align with strategic priorities.
- Provide monthly financial updates to the Board to ensure transparency and accountability.
- Maximize internal resources by using in-house staff for projects whenever feasible.
- Conduct rate studies as necessary to ensure fair cost recovery and financial stability across all enterprise funds.
- Review rates annually and use financial forecasts to plan for potential adjustments.

STRATEGY 3: Grant Funding and Financial Assistance

Actions:

- Actively pursue grants and low-interest loans from state and federal sources.
- Maintain a grant tracking database.

STRATEGY 4: Fiscal Responsibility and Long-Term Planning

Actions:

- Maintain reserve balances per District policy.
- Evaluate opportunities for debt reduction and refinancing.

STRATEGY 5: Partnership Development and Engagement

Actions:

- Build relationships with local, state, and federal agencies, granting organizations, and public service entities to identify opportunities for funding, technical assistance, joint initiatives, and enhanced community support.

Local Engagement:

- Invite the County Supervisor to attend at least 75% of Board meetings annually.
- Host or co-host one town hall meeting per year.
- Appoint a liaison to attend Silver Lakes Association meetings.
- Invite police and fire representatives to attend at least 25% of Board meetings.
- Engage with local organizations at least once per year.
- Explore revitalizing the Helendale Chamber of Commerce.

State Engagement:

- Invite state representatives to host one town hall or attend a Board meeting annually.
- Staff to meet with representatives or field staff once per year.

Federal Engagement:

- Invite federal representatives to host one town hall or attend a Board meeting annually.
- Staff to meet with representatives or field staff once per year.

STRATEGY 6: Maintain Regulatory Compliance and Interagency Collaboration

Actions:

- Maintain 100% compliance with all State Water Resources Control Board and EPA requirements.
- Participate in at least four regulatory webinars, workshops, conferences, or meetings annually.
- Subscribe to regulatory updates from relevant agencies and share key updates internally.
- Maintain relationships with regulatory representatives and conduct annual check-ins.
- Participate in regional emergency management groups and mutual aid agreements.

Who is Responsible:
Department Managers and Compliance Staff.

COST ESTIMATE

- Financial planning and consulting: \$XXX
- Grant application and partnership development: \$XXX
- Community engagement and stakeholder meetings: \$XXX
- CIP project implementation: Project-specific, variable (see Capital Improvement Plan)

KEY PERFORMANCE MEASURES

- Reserve fund balances maintained within policy range (reference where this policy is located in the budget)
- Amount of external funding awarded annually
- Audit findings demonstrating fiscal compliance and transparency
- Completion of major CIP projects according to timeline and funding plan
- Annual program review results used to adjust or enhance recreation and community services

KEY PERFORMANCE MEASURES

- Reserve fund balances maintained within policy range
- Amount of external funding secured annually
- Completion of major CIP projects according to timeline and budget
- Number of active strategic partnerships that provide tangible benefits to the community
- Audit findings demonstrating fiscal compliance and transparency
- Community satisfaction with affordability, transparency, and communication
- Evidence of District representation in local, state, and federal discussions on relevant issues
- Rate stability: minimal adjustments required to maintain services

OUTCOME

A financially stable and collaborative District that responsibly manages public funds, maintains stable rates, expands resources through partnerships, invests strategically in infrastructure, and ensures reliable, high-quality services and programs for all residents and businesses.

GOAL 5: Enhance Community Growth and Quality of Life by Expanding Inclusive Programs, Revitalizing Public Spaces, and Fostering Meaningful Engagement—Positioning Helendale as a Vibrant, Connected, and Desirable Place to Live

OUTCOME

Helendale CSD's core mission is serving the people who live here. As the community grows, the District is committed to expanding programs and services, improving public spaces, and encouraging meaningful engagement through open communication and inclusive planning. By staying responsive and building strong partnerships, Helendale CSD continues to foster pride, participation, and well-being—making Helendale a community of choice in the High Desert.

PROBLEM

As Helendale grows, residents expect high-quality programs, safe and attractive public spaces, and opportunities for meaningful participation. Without proactive planning, infrastructure, programs, and engagement could lag behind community needs, limiting recreational opportunities, weakening social cohesion, and reducing overall quality of life.

DESIRED OUTCOME

Residents will experience a thriving, safe, and well-connected community with inclusive programs, accessible public spaces, and opportunities to participate in civic life. Growth will enhance quality of life, foster pride and engagement, and strengthen Helendale as a preferred place to live in the High Desert.

ROLE OF THE DISTRICT

The District is responsible for planning, developing, and maintaining public spaces, programs, and services; fostering community engagement; and building partnerships that ensure sustainable growth, social connection, and enhanced quality of life for residents.

PERFORMANCE GAP

- Programs and services may not fully meet the needs of a growing, diverse population. The District's approach remains largely reactive—responding to immediate demands rather than anticipating future trends or proactively shaping inclusive, forward-looking solutions.

- Public spaces and recreational facilities may require revitalization or expansion to remain safe, accessible, and engaging.
- Community engagement and communication may not reach all residents effectively.
- Opportunities for partnerships and volunteer participation may be underutilized.
- The absence of a dedicated recreation and senior center limits the District's ability to provide consistent, inclusive programming for youth, families, and older adults—especially as community needs diversify and grow.

MAJOR STRATEGIES / OUTPUTS

STRATEGY 1: Community Communication and Transparency

Actions:

- Expand outreach through newsletters, social media, and public workshops.

STRATEGY 2: Customer Service Excellence

Actions:

- Establish service response standards.
- Track customer satisfaction through surveys and feedback tools.
- Train staff in customer communication and service best practices.

STRATEGY 3: Recreation and Enrichment Programs

Actions:

- Continue developing high-quality recreation programs and events that bring families together.
- Support planning and design of a future community recreation center to meet growing needs.

STRATEGY 4: Partnership and Collaboration

Actions:

- Strengthen relationships with local schools, civic groups, and county agencies to promote safety, education, and environmental stewardship initiatives.

STRATEGY 5: Volunteerism and Community Involvement

Actions:

- Encourage public participation through advisory committees, community clean-ups, and recreational program volunteering.

STRATEGY 6: Community Events and Outreach

Actions:

- Continue signature community events such as Concerts in the Park, Safety Night, and youth sports programs to promote engagement and unity.

PRIORITY ACTIVITIES

- Expand and maintain communication channels to increase resident awareness and engagement.
- Track and improve customer service response times and satisfaction levels.
- Implement new recreation programs and plan for future recreation center development.
- Develop and maintain partnerships with schools, civic groups, and agencies to enhance programs and services.
- Organize and track volunteer opportunities and community participation.
- Host community events and workshops to foster connection and engagement.

COST ESTIMATE

- Recreation programs and events: [GL](#)
- Communication and outreach: [GL](#)
- Volunteer coordination and program support: [GL](#)
- Planning and design for future recreation center: Project-specific, variable (*see Capital Improvement Plan*)

KEY PERFORMANCE MEASURES

- Participation levels in recreation programs, events, and volunteer opportunities
- Resident satisfaction ratings and trends
- Milestones achieved for recreation center planning and development
- Frequency, reach, and effectiveness of communication efforts

- Number of partnerships established and maintained with schools, civic groups, and agencies
- Attendance at town halls, workshops, and engagement events

OUTCOME

A connected, engaged, and vibrant community where residents enjoy high-quality programs, accessible public spaces, and meaningful opportunities to participate. Growth is managed sustainably, fostering pride, participation, and wellbeing, making Helendale the High Desert's preferred place to live.

Resource Alignment and Utilization

This Strategic Plan builds on the existing budget, aligning the District's Area's of Priority Emphasis with resources and funding commitments. The goals and objectives outlined for 2026-2031 are directly tied to resource allocation, ensuring that decisions made reflect strategic priorities and community needs.

Financial Integration

The District's budgeting process will incorporate the goals and initiatives of this plan, aligning funding with strategic outcomes. This will ensure that both financial resources and staffing resources are allocated to programs and projects that support the District's strategic priorities.

- Annual Budget Linkage: Departmental budgets will include measurable objectives that align with the Strategic Plan's five areas of emphasis.
- Capital Improvement Plan (CIP): Capital projects will be prioritized based on their alignment with infrastructure reliability, efficiency, and community impact.
- Revenue: Staff will seek external funding and evaluate rate increases when necessary to maintain infrastructure, invest in critical water and wastewater improvements, and maintain service reliability.
- Expense: The District will continue its practice of using in-house staff when feasible, monitor expenditures, pursue cost-saving alternatives, and use technology to enhance operational efficiency.
- Fiscal Transparency: Budget documents will remain transparent, easy to understand, and directly tied to the strategic priorities.

Fiscal Responsibility and Accountability

The District is committed to conservative fiscal management, preserving reserves, responsibly managing debt, prudent investments, and ensuring long-term financial sustainability. We also remain committed to ensuring our customers' rates remain affordable.

The District's annual budget will include an evaluation on how expenditures support strategic objectives, ensuring that financial decisions directly support the District's goals.

Strategic Management Framework

From the outset, the Board of Directors made it clear that the Strategic Plan needs to be a usable living document—used to guide the actions, decisions, and resource allocations of the District. The Board understands that the Strategic Priorities must be reviewed annually and updated as needed. To ensure that the plan is effective it will be incorporated into the budget and be used in the performance evaluation processes.

Framework Element	Purpose	Frequency
Staff Report Alignment (Board meeting Agendas)	Add a line to each applicable staff report indicating which Strategic Plan goal the item aligns with	Ongoing / As Applicable
Strategic Review	Assess progress toward strategic goals and adjust priorities in response to changing needs and available financial resources.	Annually
Departmental Priorities	As part of the annual budget, assign annual departmental goals as part and re-assess the 5-year capital improvement plan. Ensure these annual goals are aligned with the strategic plan.	Annually
Budget Integration	The Strategic Plan will serve as the primary driver of all departmental budget proposals. Budget line items should include a Strategic Plan Budget Alignment that: <ul style="list-style-type: none"> Links every line-item request to a specific goal, strategy, or performance measure. Identifies expected outputs, outcomes, and performance indicators. Supports long-term community benefit and operational sustainability. 	Annually
Strategic Plan Review	Informal review to assess the plan, the progress, and any challenges.	Annually or As Needed
General Manager Performance Review	Evaluate the General Manager based on progress toward Strategic Plan goals.	Annually

Managing Change and Adaptation

Change is inevitable, that is why the Strategic Plan is intentionally designed to be flexible and responsive. Shifts in regulatory requirements, financial conditions, infrastructure demands, community priorities, or staffing may require a reassessment of our goals and priorities to ensure continued alignment with its mission and strategic direction.

Performance Measurement and Evaluation

To measure the success of the Strategic Plan and support continuous improvement, the District will establish performance measures for each strategic priority. These indicators will track outputs, outcomes, and long-term impact. Reviewing these measurements will help us understand where we're making progress and where adjustments may be needed. Results will be reviewed annually and incorporated into planning and budget documents to communicate progress to the Board and the community.

Key Performance Indicators (KPIs):

Priority Area	Aligned Performance Metrics
Organizational Resilience & Workforce Development	<ul style="list-style-type: none">• Maintain an annual retention rate of 90% or higher for full-time employees• Employee satisfaction or organizational culture survey- Achieve an overall satisfaction score of 80% or higher• All vacancies to be filled within 90 days• All employees have participated in one professional development training/seminar
Infrastructure Reliability & Emergency Preparedness	<ul style="list-style-type: none">• Number of infrastructure upgrades completed• Response time during emergency events or service interruptions• Number of emergency preparedness trainings or drills conducted annually
Operational Efficiency & Technology Modernization	<ul style="list-style-type: none">• Reduction in manual or paper-based processes• Online services utilized (e.g., bill pay, new service applications, registrations)
Financial Strategy & Strategic Partnerships	<ul style="list-style-type: none">• Annual budget alignment with strategic priorities• Amount of external funding secured• Communication, collaboration and participation with community, local, state, and federal representatives• Financial Performance Measures (reserves, investments, and budget to actuals comparisons)• Capital Improvement Plan projects completed• Annual rate review
Community Engagement & Quality of Life	<ul style="list-style-type: none">• Resident satisfaction and trust levels• Participation rates in community and recreation programs• Number of programs and community events offered• Outreach engagement metrics (social media reach, event attendance)

Appendix A

Helendale CSD's Core Values

- **Fiduciary Responsibility**

What it means: Making sound financial decisions that prioritize community benefit and long-term sustainability.

How we will accomplish it:

- Make all financial decisions based on facts, data, and thorough analysis.
- Identify cost-saving measures wherever possible.
- Pursue grant funding opportunities.
- Utilize in-house staff for projects when feasible instead of outsourcing to third-party contractors.
- Review financial statements monthly for accuracy and trends.
- Conduct a mid-year budget review to adjust for changing conditions.
- Review the Capital Improvement Plan (CIP) with the Board at least annually to ensure alignment with priorities.
- Maintain affordable rates for customers while ensuring financial stability.
- Review and assess investments and communicate with financial investors regarding market trends annually.

- **Transparency**

What it means: Ensuring that the business of the community is conducted openly and make information is available and easily accessible to the public.

How we will accomplish it:

- Post meeting agendas, minutes, and financial reports online for public access.
- Stream board meetings for remote viewing.
- Publish budget and strategic plan updates in an easy-to-read format.
- Provide clear explanations of rates and ensure any rate changes are properly noticed. Inform customers of rate changes in our newsletter and on the website.
- Streamline the public records request process.
- Ensure financial data including current and prior years' budget, monthly financial reports, and audits are available on the website.

- **Integrity**

What it means: Consistently adhering to strong moral and ethical principles, even when no one is watching. It reflects honesty, trustworthiness, and a commitment to doing what's right.

How we will accomplish it:

- Ensure all decisions and actions comply with District policies and procedures, applicable local, state, and federal regulations.
- Biennial Ethics training for all Board members and management staff.
- Act with integrity by avoiding conflicts of interest, upholding a shared code of ethics, and making decisions guided by the expectations of transparency, fairness, and responsible governance.
- Act in the public's interest, maintain transparency, and be accountable to the community. This includes ethical governance, financial oversight, and open communication.
- We are committed to being honest and transparent, treating everyone with respect, professionalism, and fairness in every interaction.
- We communicate clearly and consistently
- Deliver reliable services, manage resources responsibly, and ensure the Districts mission and vision are reflected in how we serve.

• **Innovation**

What it means: Seek out new ideas and smart technologies that help us work more efficiently, improve services, and solve problems.

How we will accomplish it:

- Integrate technology to improve online customer experience (portal for billing, service requests, and account management).
- Use technology to automate routine customer service and back-office tasks.
- Explore the use of AI.
- Utilize automated control systems for water and wastewater systems to monitor, manage, and adjust water and wastewater operations remotely in real time.
- Utilize technology to assist in mandatory reporting to ensure accuracy, reduce manual errors, and streamline compliance with regulatory requirements.
- Explore new technology that will improve our water and wastewater systems.

• **Collaboration**

What it means: Working together to solve problems, share resources, and deliver better public services. Strengthen partnerships with local, state and federal representatives. Build strong relationships with community partners.

How we will accomplish it:

- Strengthen collaboration and encourage teamwork across departments.
- Build strong relationships with state, county, and federal representatives to advocate for community needs.
- Build and maintain strong relationships with regulatory agencies to stay informed on evolving compliance requirements, receive timely guidance, and ensure our operations meet all local, state, and federal standards.
- Partner with grant agencies to secure funding for infrastructure and community projects.

- Collaborate with the Silver Lakes Association, Helendale School District, and other community groups on programs and events.
- Establish mutual Aid Agreements with neighboring agencies to assist in the event of a major emergency.
- **Work Ethic**

What it means: Demonstrating dedication, commitment, accountability and reliability to deliver exceptional service to the community.

How we will accomplish it:

- Set clear performance standards and expectations.
- Recognize and reward outstanding contributions from staff and leadership.
- Provide ongoing professional development opportunities to strengthen skills and knowledge.
- Promote a culture of responsibility, ownership, and pride in work at all levels.
- Ensure timely, accurate, and high-quality completion of projects and services.
- Create a culture of adaptability and proactive problem solving in which creativity is encouraged.
- Make customer service a priority—listen, respond thoughtfully, and treat people with kindness.
- Be mindful of costs and use district resources in a way that avoids waste.
- Uphold safety standards in all operations to protect staff, customers, and the community.
- Build a workplace that prioritizes collaboration, teamwork and respect.

Chapter Technology

Technology Introduction

Technology plays an increasingly vital role in supporting the operations, governance, and public service functions of the Helendale Community Services District (HCSD). As the community grows and service expectations evolve, the District's ability to deliver efficient, reliable, and transparent services depends on the strategic use of modern technology.

This chapter establishes a framework for how HCSD will plan, invest in, and manage technology over the next five years. It outlines goals and initiatives designed to strengthen core infrastructure, enhance cybersecurity, improve operational performance, expand geographic information systems (GIS) and asset management integration, and enhance communication with customers and stakeholders.

The District's approach emphasizes alignment between technology investments and the broader Capital Improvement Program (CIP) to ensure that new systems support both immediate operational needs and long-term strategic objectives. By implementing these initiatives, HCSD will continue to build a foundation for resilient, data-driven, and customer-focused operations, ensuring that technology remains a key enabler of organizational excellence and community trust.

1. Purpose and Vision

Helendale Community Services District (HCSD) recognizes that technology is foundational to efficient, transparent, and resilient service delivery. Investments in technology enhance reliability, improve communication, and ensure data-driven decisions across all District functions, water, wastewater, solid waste, and community services.

The District's vision is to strategically leverage technology to:

- Strengthen operational reliability and data integrity.
- Improve transparency and accessibility for customers and stakeholders.
- Optimize efficiency through automation and integration.
- Safeguard District assets through robust cybersecurity and redundancy.

2. Guiding Principles

- Resilience: Systems must support continuity of operations during power or network disruptions.
- Integration: Data systems should interoperate across departments.
- Security: Cyber protection and data privacy are essential at every level.
- Transparency: Technology should promote accountability and accessibility.
- Sustainability: Lifecycle planning ensures investments remain current and fiscally responsible.

3. Strategic Goals and Objectives

1. Goal 1: Strengthen Core Infrastructure and Cybersecurity

- Conduct comprehensive IT and cybersecurity audits.
- Develop a Technology Continuity and Disaster Recovery Plan integrated with the Emergency Operations Plan (EOP).
- Implement network redundancy using dual internet providers (e.g., Frontier and RACE Communications).
- Expand multi-factor authentication (MFA) and password management across systems.
- Conduct annual cybersecurity awareness training for all staff.
- Establish incident response protocols and periodic penetration testing.

2. Goal 2: Enhance Operational Efficiency through Automation and SCADA

- Modernize SCADA architecture across all wells, tanks, and lift stations.
- Integrate real-time monitoring, alarm management, and automated reporting.
- Deploy remote sensors for energy optimization and leak detection.
- Enable remote troubleshooting to minimize downtime and site visits.
- Require SCADA readiness and standardized communication protocols for all new capital projects.

3. Goal 3: Advance GIS and Asset Management Integration

- Continue expansion of the District's ESRI-based GIS platform for water, wastewater, and park infrastructure.
- Implement an Enterprise Asset Management (EAM) system integrated with GIS.
- Link asset, billing, and engineering data for unified information management.
- Equip field crews with Trimble GNSS and ArcGIS Field Maps for high-accuracy data collection.
- Provide recurring GIS/EAM training and certification opportunities.

4. Goal 4: Improve Customer Service through Technology

- Redesign the District's website and online customer portal for clarity, mobile access, and online service forms.
- Implement a customer alert and billing notification system.
- Offer mobile service applications for outage updates and emergency notices.
- Develop real-time dashboards showing water quality, capital projects, and performance indicators.
- Collect customer feedback and satisfaction metrics through online tools.

5. Goal 5: Support District Staff through Modern Tools and Training

- Maintain reliable IT equipment, software, and connectivity for all departments.
- Establish a formal technology replacement and refresh program.
- Integrate cloud-based collaboration tools for internal and remote operations.
- Provide staff development and cross-training in cybersecurity, GIS, and data literacy.
- Encourage innovation through pilot programs and staff-led process improvement projects.

4. Five-Year Implementation Plan (FY 2025–2030)

Fiscal Year	Key Initiatives	Responsible Department(s)	Performance Indicators
FY 2025–26	Complete IT & cybersecurity audit; Begin SCADA upgrade for Wells 12–18; Deploy MFA & backup verification; Begin GIS asset validation.	Administration / Operations / Engineering	Audit completion; 25% SCADA modernization; MFA implemented; GIS inventory > 90% accurate.
FY 2026–27	Adopt Technology Continuity Plan; Expand SCADA to all lift stations; Launch new District website & mobile alerts; Procure EAM software & begin pilot.	GM / IT / Operations	Plan adopted; lift stations integrated; new web portal active; EAM pilot initiated.
FY 2027–28	Fully implement EAM integrated with GIS; Deploy field tablets for work orders; Conduct cybersecurity tabletop exercise; Launch public performance dashboard.	Finance / Engineering / Operations	EAM live; work orders digitized; cybersecurity drill; dashboard published.
FY 2028–29	Evaluate SCADA & EAM performance; Apply analytics for energy optimization; Refresh IT hardware/software; Add stormwater & park GIS layers.	Operations / Administration	SCADA analytics active; hardware refresh completed; GIS expanded by 20%.

FY 2029-30	Update five-year plan; Conduct cybersecurity re-assessment; Pilot AI-based predictive maintenance; Publish Technology Annual Report.	GM / Board / IT / Operations	Plan updated; AI pilot complete; Annual Report presented to Board.
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5. Cost Estimate and Capital Improvement Plan (CIP) Alignment

Project / Initiative	Estimated Cost	Funding Source(s)	CIP Reference	Timeline (FY)	Notes / Dependencies
SCADA Modernization (Phase 1-3)	\$650,000	Capital Reserves / CIP Project WW-09 & W-14	W-14 / WW-09	2025-2028	Multi-year phased SCADA architecture and control panel upgrade.
Cybersecurity & IT Infrastructure Upgrades	\$120,000	General Fund / IT Reserve	IT-01	2025-2027	Includes network redundancy, firewall replacement, MFA, and server migration.
Technology Continuity & Disaster Recovery Plan	\$25,000	General Fund	Admin-01	2026	Integrated with EOP; includes consultant support.
Enterprise Asset Management (EAM) System	\$185,000	Capital Reserve / CIP Admin-02	Admin-02	2026-2028	Software, licensing, integration with GIS, and staff training.
GIS Expansion & Field Data	\$75,000	CIP ENG-04 /	ENG-04	2025-2029	Adds stormwater

Accuracy Project	Engineering Budget	and park layers; Trimble GNSS devices.			
Customer Portal & Mobile App Development	General Fund / Customer Service Budget	CS-01	2026-2027	Web design, online payment integration, and notification system.	
Hardware & Software Refresh Program	IT Capital Replacement Fund	IT-02	Ongoing	Scheduled 4-year cycle of computers, servers, licenses.	
AI Predictive Maintenance Pilot	R&D Reserve / Grants	Ops-05	2029-2030	Linked with SCADA data for pump/valve performance prediction.	
Annual Cybersecurity Training & Audits	\$8,000 / yr	General Fund	Admin-03	Annual	Recurring awareness and compliance program.

Total Estimated 5-Year Cost: Approximately \$1.25 million

CIP Integration: All technology investments are coordinated with the District's Capital Improvement Program and Annual Budget Cycle, ensuring alignment with infrastructure projects (Wells 12-18, Lift Stations, Civic Center IT, and future park facilities).

6. Evaluation and Reporting

Progress will be reviewed annually during the Strategic Plan and budget updates. Department heads will submit technology performance metrics to the General Manager for inclusion in the Annual Strategic Performance Report.

Key Performance Indicators (KPIs):

- SCADA uptime > 99.5%
- Cybersecurity compliance score ≥ 90%

- 100% asset mapping completion and EAM integration by FY 2028
- $\geq 60\%$ customer adoption of online services
- Annual reduction of manual work orders $\geq 25\%$

7. Long-Term Outlook

HCSD will remain proactive in adapting emerging technologies that improve operational reliability, fiscal accountability, and customer satisfaction. Future considerations include:

- Cloud-based control system redundancy.
- Artificial intelligence for predictive analytics and leak detection.
- Smart metering and customer water-use visualization tools.
- Regional broadband partnerships to improve system connectivity.

Technology will continue to serve as a cornerstone of the District's operational resilience and commitment to transparent public service.



Helendale Community Services District

DATE: January 15, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Creation of a Board Committee

STAFF RECOMMENDATION:

This matter is at the discretion of the Board.

STAFF REPORT:

This item was requested to be placed on the agenda by the Board. Currently the District has no standing committees since the Park and Rec committee was disbanded a year ago. In some cases, committees can be helpful in vetting items, creating additional transparency, and addressing technical issues. Management would encourage the judicious use of a committee as there is a significant commitment on the part of Staff to prepare and committee materials, post agendas, complete minutes, etc.

The District has effectively used the ad hoc committee process in the past to address specific issues with a limited duration. When the subject was concluded, the committees were disbanded.

The establishment of a committee is purely at the discretion of the Board. Counsel will provide input on the requirements for committees.

FISCAL IMPACT: To be Determined

POSSIBLE MOTION: This matter is at the Board's discretion

ATTACHMENTS: None



Helendale Community Services District

Date: January 15, 2026
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Alex Aviles, Wastewater Operations Manager
SUBJECT: Agenda item #9
Discussion Only Regarding Review of Wastewater 5-Year Capital Improvement Plan (CIP)

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

Each year as part of the budget development process the capital improvement plans (CIP) for each fund are reviewed by the Board. These plans outline proposed capital expenditures for both equipment and infrastructure improvements. It is important to note that approval of the CIP does not constitute approval for the capital expenditures as each capital project over the General Manager's signing authority is brought to the Board for a separate discussion and approval. The CIP is a guide for anticipated expenses, not the approval of these expenditures.

Attached, for the Board's review, is the draft FY2027 Capital Improvement Plan for Wastewater with the current fiscal year projects included for reference. This will be the starting point for a more comprehensive discussion on the possible capital needs of the Wastewater operation over the next five years.

Staff will review each line item for the proposed Capital Improvement Plan (CIP) with the Board and provide a detailed explanation of both the proposed projects for FY2027 and the completed projects for the current fiscal year at the Board meeting.

The CIP outlines the possible year in which a capital need is scheduled, however, these projections are often aggressive, and the timelines are modified each year as unfinished projects are pushed ahead and new capital needs are identified. Further, operational necessity can also increase the priority of a project, and it could be moved forward as needed.

FISCAL IMPACT: As estimated in the CIP spreadsheet

POSSIBLE MOTION: None

ATTACHMENTS: DRAFT Wastewater CIP

Wastewater Capital Budget FY 2027 - 2031

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1 Plant & Lift Station #1 SCADA	\$ 50,000					
2 Backhoe	\$ 140,000					
3 Trickling Filter Gate Valves and Check Valve	\$ 25,000					
4 Sewer Camera	\$ 75,000					
5 Collection System Lining - Various areas	\$ 50,000	\$ 50,000				
6 Diaphragm Sludge Pumps	\$ 80,000					
7 Headworks Electrical Repair/Replacement	\$ 115,000					
8 Secondary Clarifier Drives	\$ 120,000					
9 Blower Room Climate Control	\$ 20,000					
10 Rehab Digester, Blower heads, Line & Diffuser Replacement	\$ 600,000					
11 Coarse Bar Screen Replacement	\$ 150,000					
12 Primary Clarifier Coating	\$ 350,000					
13 Sump Pumps (5)	\$ 45,000					
14 Asphalt Road in Plant						
15 Collection System Lining - Vista to Sunshine						
16 Pump Room Valve Replacements (18)	\$ 45,000					
17 Electrical Panels and New Pump						
18 Rehabilitated Parkway Pump Station (Coating, Electrical Panels and New Pump)	\$ 150,000					
19 Smithson Electrical Upgrade	\$ 100,000					
20 Plant Sludge Lines (Replacement)	\$ 800,000					
21 Sludge Process Pumps / New Piping Configuration	\$ 350,000					
22 Secondary Clarifier Rehabilitation						
23 Generator replacement wiring & conduit	\$ 200,000					
Coating Parshall Flume, grit chamber and Concrete						
24 Repair & Replacement, New grating	\$ 360,000					
25 Automatic gates plant entrances (2) Gates	\$ 80,000					
26 Trickling Filter Drives, Panels & enclosure						
27 Rehab Pump Rooms	\$ 40,000					
28 Influent Slide Gate Replacement						
29 Galleon Line Replacement/Repair						
30 Park / 4-plex lift station pumps	\$ 30,000					
31 Electrical Replacement Primary, Secondary, Digester						
32 BioFilter Rebuild TF#1 & TF#2						
33 Solar Field						
34 Alfalfa Field Pump Replacements	\$ 340,000	\$ 1,530,000	\$ 2,295,000	\$ 1,000,000	\$ 1,985,000	\$ 1,472,463