



REGULAR BOARD MEETING
Thursday, April 18, 2024, at 6:00 PM

SPECIAL NOTICE OF TELECONFERENCE 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 by clicking the following link: www.zoom.com Meeting ID 463 173 8547 Passcode: HCS.D. (Dial-in instructions will be provided after registering at the link)

Pursuant to Government Code Section 54953(b), Vice-President Clark will attend the meeting via teleconference; location at 3280 West Black Jack Ridge, Prescott, AZ 86305

Call to Order - Pledge of Allegiance

- 1. Discussion and Possible Action Regarding Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))**
 - a. Notification due to Just Cause
 - b. Request due to Emergency Circumstances

2. Approval of Agenda

3. 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" or "chat" feature. If viewing remotely a speaker's card may be filled out at the following link: <https://www.surveymonkey.com/r/HKGNLL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.

4. Consent Items

- a. Approval of Minutes: Regular Board Meeting of April 4, 2024
- b. Bills Paid Report

5. Reports

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

Regular Business:

- 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 7. Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services**
- 8. Discussion and Possible Action Regarding Adoption of the Table of Organization for Fiscal Year 2025**
- 9. Discussion Only Regarding Initiative 1935, November 2024 State-wide Ballot Initiative**
- 10. Discussion and Possible Action Regarding Payment of the Unfunded Accrued Liability to CalPERS**

11. Discussion and Possible Action Regarding Approval of Workers Compensation Insurance Policy

Other Business

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

Closed Session

13. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson Road
District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Price and Terms of Payment

14. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 26540 Vista Road,
District Negotiator: Kimberly Cox
Negotiating Parties: RailState
Under Negotiation: Price and Terms of Payment

15. Report of Closed Session Item

16. Adjournment

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



Helendale Community Services District

Date: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #1
Discussion and Possible Action Regarding Director Remote Participation Pursuant to AB2449 (Government Code Section 54953(f))

NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE

Directors may not attend a meeting remotely on the basis of Just Cause or Emergency Circumstances for more than three consecutive months or more than 20% (up to four) meetings in a calendar year. A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included.

JUST CAUSE

Each Director is responsible for notifying the General Manager at the earliest opportunity possible (including at the start of a regular meeting) of the need to participate remotely for Just Cause. Remote participation for Just Cause reasons shall not be utilized by any Director for more than two meetings per calendar year.

Just Cause means any of the following:

- A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.
- A contagious illness that prevents a member from attending in person
- A need related to a physical or mental disability not otherwise accommodated
- Travel while on official business of the legislative body or another state or local agency

A General description of the circumstances relating to the need to appear remotely at the meeting **MUST** be included.

EMERGENCY CIRCUMSTANCES

Each Director is responsible for notifying the General Manager as soon as possible (preferably before posting of the agenda but up to the start of the meeting) of the need to participate remotely due to Emergency Circumstances.

Emergency Circumstances means the following: A physical or family medical emergency that prevents a member from attending in person.

A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included. The general description of the circumstances does not require the member to disclose any medical diagnosis or disability, or any personal medical information that is already exempt under existing law, such as the Confidentiality of Medical Information Act.



Helendale Community Services District

Date: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of April 4, 2024
- b. Bills Paid Report



Helendale Community Services District

Date: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from the Regular Board Meeting of April 4, 2024



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

Date: April 4, 2024
 Time: 6:00 PM
 Meeting called to order by: President Henry Spiller

ATTENDANCE

President Henry Spiller	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Secretary Sandy Haas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input checked="" type="checkbox"/> Remote
Director 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

Staff Members Present

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Administrative Services Manager

Consultants/Guests

Steven Kennedy, Legal Counsel – Zoom
 Paul Fuller, Allied Public Risk
 Cindy Byerrum, Eide Bailly

Members of the public

There was one member of the public attending in person.

1. DISCUSSION AND POSSIBLE ACTION REGARDING DIRECTOR REMOTE PARTICIPATION PURSUANT TO AB2449 (GOVERNMENT CODE SECTION 54953(F)) OF AGENDA

- a. Notification due to Just Cause
- b. Request due to Emergency Circumstances

Discussion Director Haas attended the meeting remotely due to just cause. This was the second meeting she attended remotely in 2024 under the just cause provision.

2. APPROVAL OF AGENDA

Discussion General Manager Cox requested to add a closed session item to the agenda – item 13A Conference with Real Property Negotiators (Government Code Section 54956.8) Property: 26540 Vista Rd. District Negotiator: Kimberly Cox, Negotiating Parties: Rail State, Under Negotiation: Price and Terms of Payment.

Motion Director Guinn made a motion to approve the agenda as amended.

Second Secretary Haas

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
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Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

3. PUBLIC PARTICIPATION

None

CONSENT ITEMS

4. CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting for March 14, 2024
- b. Bills Paid Report
- c. February Financials

Discussion None

Motion Vice President Clark made the motion to approve the consent items as presented.

Second President Spiller

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

CONSENT ITEMS

- a. Directors' Reports
 - Director Guinn toured the wastewater treatment plant, attended the Farmers Market with CERT and attended the CERT meeting.
 - Director Cardenas reported that he included the Watermaster meeting summary in the agenda materials.
 - President Spiller attended the Farmers Market. The Easter event was well attended. The first market in April was not as well attended. He noted that we should advertise that it is only the first and third Wednesday of the month. He also announced that he and a few other volunteers will be at the Clean Up Day on Saturday.
- b. General Managers Report
 - General Manager Cox reported that the Silver Lakes Association held their annual Easter Egg Hunt at the Community Center to due rainy weather. The Community Center met their expectations as far as the turn out.
 - Staff continues to work on the budget. A special budget workshop is scheduled for 4/11 at 2 pm.
 - General Manager Cox presented a slide show to commemorate the District's 17th anniversary.

REGULAR BUSINESS

6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports

Discussion None

Motion Director Guinn made the motion to approve the Directors' Expense reports as presented.

Second Vice President Clark

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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

7. Discussion and Possible Action Regarding Approval of General Liability and Auto Insurance Policies for the Period of April 2024 through March 2025.

Discussion This item comes to the Board every year for approval. Coverage is for property, inland marine, commercial crime, commercial general liability, public officials & management liability, business auto, and commercial excess liability. From the District's beginning until 2021, the District used SDRMA. In 2021, after a large increase, the Board asked for options. JPRIMA is a JPA through CalMutual association. The broker for JPRIMA is Allied Public Risk. Rates will increase by 14.5% for the new coverage period. General Manager Cox presented a graph showing costs over time.

Motion Vice President Clark made the motion to approve general liability and auto insurance policies for the period of April 2024 through March 2025.

Second Director Guinn

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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

8. Discussion and Possible Action Regarding Approval of Professional Services Agreement with Eide Bailly for Financial Support Services for FY 2025 and Increase for FY 2024.

Discussion The District began with Platinum Consulting in May 2019, which later merged with Eide Bailly. This has been a tremendous partnership for Staff. Costs have increased in the past two years. The contract is based upon the number of estimated hours. If more hours are needed the matter comes to the Board. Eide Bailly provides the best estimate of what will be needed each year. The current year there were unforeseen needs that took approximately 30 hours of Staff resources to evaluate payroll issues. Eide Bailly is requesting an increase of \$9,000 for FY 2024.

Motion Vice President Clark made the motion to approve the PSA for accounting support services for FY 2025 in the amount of \$63,530 and an additional \$9,000 for FY 2024

Second Director Guinn

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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

9. Discussion and Possible Action Regarding Request to Declare as Surplus Various District Owned Equipment

Discussion The District's salvage policy governs the disposal of District-owned equipment. The policy was last updated in May 2021. The Board must approve any surplus. Surplussed equipment must be disposed of in a manner deemed to garner the best value. Staff has no estimated value for the two vehicles. Disposal will be through GovDeals. The two vehicles to be surplussed are a 2007 Ford F-150 and a 2005 Chevy 3500.

Motion Director Guinn m made the motion to approve the surplus of two vehicles.

Second Vice President Clark

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<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

OTHER BUSINESS

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

Farmers Market Update

Earth Day recap

President Spiller called for a brief recess at 6:50 pm after which closed session began.

Closed Session

Closed session began at 6:55 pm

Item Number 13A under closed session was added to the agenda.

11. Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to Government Code Section 54956.9(d)(4)

One Potential Case

12. Public Employee Performance Evaluation
(Government Code Section 54957)
Title: General Manager

13. Conference with Labor Negotiator
(Government Code Section 54957)
Designated representative: Steven M. Kennedy, General Counsel
Unrepresented Employee: General Manager

13A. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 26540 Vista Road,
District Negotiator: Kimberly Cox
Negotiating Parties: Rail State
Under Negotiation: Price and Terms of Payment

Closed session adjourned at 8:16 pm

14. Report of Closed Session Item

Legal Counsel Kennedy reported that the Board met in closed session, there was no reportable action on item 11, 13 or 13A. For Item 12, the General Manager was not present. Pursuant to the General Manager's contract, a 5% salary increase was granted.

15. Adjournment

President Spiller adjourned the meeting at 8:18 pm.

Henry Spiller, 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: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #4b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 39 checks and 12 EFT's totaling \$112,033.99

Total Cash Available:	<u>04/15/24</u>	<u>04/01/24</u>
Cash	\$ 7,463,167.45	\$ 7,382,761.83
Checks/EFT's Issued	\$ 112,033.99	\$ 180,786.98

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. March 2024 interest rates were 5.4210% for CA Class, 5.05% for CBB Trust, and 4.3 for LAIF. Total interest earned March 2024 on CA Class account was \$12,213.72.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 04/02/2024 - 04/15/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
04/03/2024	26501	Reverse Refund Check CALICO HOMES DEVELOPMENT	332.12	Check Reversal	Utility Billing
04/02/2024	27700	DIONDRE DARNELL McBRIDE	-220.17	Check	Utility Billing
04/05/2024	27701	AVCOM Services Inc.	-1,180.00	Check	Accounts Payable
04/05/2024	27702	Burrtec Waste Industries Inc	-182.02	Check	Accounts Payable
04/05/2024	27703	Charlie Bui	-150.00	Check	Accounts Payable
04/05/2024	27704	County of San Bernardino	-40.00	Check	Accounts Payable
04/05/2024	27705	Ferguson Enterprises, LLC #1350	-232.74	Check	Accounts Payable
04/05/2024	27706	Frontier Communications	-54.43	Check	Accounts Payable
04/05/2024	27707	Frontier Communications	-160.96	Check	Accounts Payable
04/05/2024	27708	G.A. Osborne Pipe & Supply Inc.	-75.94	Check	Accounts Payable
04/05/2024	27709	Geo-Monitor, Inc.	-346.50	Check	Accounts Payable
04/05/2024	27710	Hartford Life	-284.80	Check	Accounts Payable
04/05/2024	27711	James Harvey	-455.00	Check	Accounts Payable
04/05/2024	27712	Online Information Services, Inc	-21.84	Check	Accounts Payable
04/05/2024	27713	O'Reilly Auto Parts	-25.17	Check	Accounts Payable
04/05/2024	27714	Rebecca Gonzalez	-495.00	Check	Accounts Payable
04/05/2024	27715	Silver Lakes Hardware	-52.00	Check	Accounts Payable
04/05/2024	27716	SWRCB, Office of Operator Certification	-125.00	Check	Accounts Payable
04/05/2024	27717	The Woodall Group, Inc	-35.00	Check	Accounts Payable
04/05/2024	27718	Uline, Inc	-330.38	Check	Accounts Payable
04/05/2024	27719	Underground Service Alert of Southern California	-71.25	Check	Accounts Payable
04/05/2024	27720	Victor Valley High School	-75.00	Check	Accounts Payable
04/05/2024	27721	Western Water Works Supply Company	-393.56	Check	Accounts Payable
04/05/2024	27722	Sonic Systems, Inc	-1,782.70	Check	Accounts Payable
04/05/2024	27723	Core & Main LP	-1,073.19	Check	Accounts Payable
04/05/2024	27724	Aqua Metrics Sales Company	-3,966.93	Check	Accounts Payable
04/08/2024	27725	USPS	-574.89	Check	Accounts Payable
04/10/2024	27726	California State Disbursement Unit	-230.76	Check	Accounts Payable
04/10/2024	27727	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
04/10/2024	27728	Void Check	0.00	Check	Accounts Payable
04/10/2024	27729	Void Check	0.00	Check	Accounts Payable
04/11/2024	27746	Beck Oil Inc	-4,928.19	Check	Accounts Payable
04/11/2024	27747	Burrtec Waste Industries Inc	-953.77	Check	Accounts Payable
04/11/2024	27748	Business Card	-12,719.60	Check	Accounts Payable
04/11/2024	27749	Choice Builder	-949.86	Check	Accounts Payable
04/11/2024	27750	Infosend, Inc	-2,030.00	Check	Accounts Payable
04/11/2024	27751	Lowe's Inc.	-1,959.24	Check	Accounts Payable
04/11/2024	27752	Mobile Occupational Services, Inc.	-180.00	Check	Accounts Payable
04/11/2024	27753	Print Mart	-580.20	Check	Accounts Payable
04/11/2024	27754	Eide Bailly LLP	-12,790.27	Check	Accounts Payable
04/02/2024	EFT0004967	SCE Community Center ACH Acct.# 700218740906	-1,729.42	EFT	General Ledger
04/08/2024	EFT0004968	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-18,499.33	EFT	General Ledger
04/11/2024	EFT0004969	SCE ACH 4-Plex Acct 700392338368	-303.21	EFT	General Ledger
04/11/2024	EFT0004970	ACH Water Shop SCE Acct 700453074415	-79.79	EFT	General Ledger

Issued Date	Number	Description	Amount	Type	Module
04/08/2024	EFT0004978	To record CalPERS Health Premium	-20,041.35	EFT	General Ledger
04/08/2024	EFT0004979	CalPERS Classic Pmt PPE 3/10/24	-9,688.10	EFT	General Ledger
04/08/2024	EFT0004980	CalPERS PEPRA Pmt PPE 3/10/24	-2,310.82	EFT	General Ledger
04/03/2024	EFT0004983	To record Paymentech Fees Acct Ending 6621	-2,323.39	EFT	General Ledger
04/03/2024	EFT0004984	To record Paymentech CC Fees Acct Ending 9479	-555.51	EFT	General Ledger
04/02/2024	EFT0004985	To record EVO Thrift Store CC Fees 23099	-754.07	EFT	General Ledger
04/11/2024	EFT0004987	To record Sales Tax Pmt # 2 - 1st Quarter	-1,771.22	EFT	General Ledger
04/12/2024	EFT0004988	CalPERS 457 Pmt PPE 3/24/24	-4,433.54	EFT	General Ledger
			Bank Account 211102187 Total: (56)		-112,033.99
				Report Total: (56)	-112,033.93

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
52	-112,033.99
Report Total:	-112,033.99

Cash Account
****No Cash Account****
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
2	0.00
50	-112,033.99
Report Total:	-112,033.99

Transaction Type

Transaction Type	Count	Amount
Check	39	-49,876.36
Check Reversal	1	332.12
EFT	12	-62,489.75
Report Total:	52	-112,033.99

DCB Visa Statement 3/1/24

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Totals
01-553000	Hazard Placard	54.08					58.04
02-545000	WW Motor Vehicle Bond	296.00					296.00
02-553000	Hazard Placard	54.08					58.04
03-556800	Thrift Store Employee Incentive Gift Cards	190.00					190.00
05-524500	CPRS Conference	150.00	42.70	10.23			202.93
05-553600	Uniform Shirts - S. Garcia	75.93					75.93
05-556500	CPRS Membership	65.00					65.00
06-553555	Earth Day PowerPoint & Supplies	(8.00)	4.28	8.00			4.28
06-553600	Uniform Shirts & Pants - R. Gonzalez	249.33					249.33
10-521600	Domain Hosting Microsoft Refund	95.88	(69.99)				25.89
10-526650	Thank You Cards	29.48					29.48
10-553000	CA Stamp Co.	34.49					34.49
Total	Staff Key:	KC	AA	JT	CV		1,289.41
Due 3/28/24							



Helendale Community Services District

DATE: April 18, 2024
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: NA

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Summary Spreadsheet
Expense Reports

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	5 2023	6 2023	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	TOTAL
Spiller	President	Compensated	10	8	10	10	10	9	9	5	8		5		96
		Non-Comp					3	5	1	0	4			3	
Clark	Vice President	Compensated	6	4	4	3	5	3	4	0	2	3			43
		Non-Comp								0	0	0			0
Haas	Secretary	Compensated	9	4	7	9	6	6	5	2			2	3	63
		Non-Comp								0				1	0
Cardenas	Director	Compensated	2	2	1	2	2	1	0	1		2	3		17
		Non-Comp					7	3	6	1	1	1	4		22


**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

1 of 2

Director: **George Cardenas**

Pay Period Ending: **March**

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
2/15/2024	Event	Meeting with GM Dr. Cox and Staff				No	Yes	G
	Description of Public Benefit	Discuss Board Meeting agenda						
2/15/2024	Event	HCSD Board Meeting 6:00pm				Yes	No	A
	Description of Public Benefit	Board meeting - lease water, vehicles, CIP Wastewater / closed session						
2/29/2024	Event	Special Board Meeting 2:00pm				Yes	No	A
	Description of Public Benefit	Public employee performance evaluation / closed session / proposed organziational change						
3/12/2024	Event	Special Board Meeting 2:00pm				Yes	No	A
	Description of Public Benefit	Board vacany - candidate interviews (5)						
3/14/2024	Event	Meeting with GM Dr. Cox				No	Yes	G
	Description of Public Benefit	Discuss Board Meeting agenda						

	Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
					3	\$450.00	\$450.00

March 21, 2024

Signature: _____

Date: _____

Expense Categories

- | | |
|---|---|
| (A) Public meeting governed by the Brown Act | (G) Meeting w/ GM or designee regarding District operations |
| (B) Public event * | (H) Meeting with auditors / attorney / consultant retained by the District |
| (C) Representation at public meeting/event * | (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District |
| (D) Representation at 501C3 Board * | (J) Meeting w/ organization with interests in matters involving functions of the District |
| (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: 65.50

HELENDALE COMMUNITY SERVICES DISTRICT


2 of 2

BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: **March**

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
3/14/2024	Event	HCS D Board Meeting 6:00pm				Yes	No	A
	Description of Public Benefit	Board vacancy appointment / Water CIP / CPI / LAFCO nomination / Park and Recreation standing committee						
3/14/2024	Event	Mojave Water Agency (MWA)				No	No	I
	Description of Public Benefit	Geoscience Services / LAFCO Nomination / Board Compensation / Adopting updates to Personnel Policies and Procedures						
2/28/2024	Event	Watermaster				No	No	I
	Description of Public Benefit	Production Safe Yield (PSY) - Rampdown - Alto Transition Zone / recommendation to the judge						
3/21/2024	Event	Meeting with GM Dr. Cox				No	Yes	G
	Description of Public Benefit	Discuss Board Meeting agenda						
3/21/2024	Event	HCS D Board Meeting				Yes	No	A
	Description of Public Benefit	Resolution 2024-01 and 2024-02 / Park CIP / closed session						

	Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
					2	\$300.00	\$300.00

March 21, 2024

Signature: _____

Date: _____

Expense Categories

- | | |
|---|---|
| (A) Public meeting governed by the Brown Act | (G) Meeting with GM or designee regarding District operations |
| (B) Public event * | (H) Meeting with auditors / attorney / consultant retained by the District |
| (C) Representation at public meeting/event * | (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District |
| (D) Representation at 501C3 Board * | (J) Meeting with organization with interests in matters involving functions of the District |
| (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: 65.50

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name

HENRY SPILLER

Pay Period Ending

3-26-2024

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<i>3/12/24</i>	Description of Public Benefit	<i>INTERVIEW CANDIDATES</i>		\$	\$	\$	<i>Y</i>	<i>-</i>	<i>A</i>
<i>3/13/24</i>	Description of Public Benefit	<i>Public Meeting governed by the Brown Act</i>		\$	\$	\$	<i>N</i>	<i>-</i>	<i>G</i>
<i>3/14/24</i>	Description of Public Benefit	<i>JEAN LUNCH</i>		\$	\$	\$	<i>N</i>	<i>-</i>	<i>G</i>
<i>3/14/24</i>	Description of Public Benefit	<i>Meeting regarding OPS.</i>		\$	\$	\$	<i>N</i>	<i>-</i>	<i>G</i>
<i>3/14/24</i>	Description of Public Benefit	<i>BOARD Meeting</i>		\$	\$	\$	<i>Y</i>	<i>-</i>	<i>A</i>
<i>3/16/24</i>	Description of Public Benefit	<i>Public Meeting governed by the Brown Act</i>		\$	\$	\$	<i>Y</i>	<i>-</i>	<i>A</i>
<i>3/16/24</i>	Description of Public Benefit	<i>Flag Football Event</i>		\$	\$	\$	<i>N</i>	<i>-</i>	<i>C</i>
<i>3/19/24</i>	Description of Public Benefit	<i>Representation at Public Event</i>		\$	\$	\$	<i>N</i>	<i>-</i>	<i>C</i>
<i>3/19/24</i>	Description of Public Benefit	<i>Pre Board Meeting</i>		\$	\$	\$	<i>Y</i>	<i>-</i>	<i>G</i>
<i>3/19/24</i>	Description of Public Benefit	<i>Meeting with GM regarding district OPS.</i>		\$	\$	\$	<i>Y</i>	<i>-</i>	<i>G</i>
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
				\$	\$	\$		\$	\$ 450

Henry Spiller
Signature

4-1-2024
Date

Expense Categories
A: Public Meeting governed by Brown Act
B: Public Event *
C: Representation at Public Meeting/Event *
D: Representation at 501C3 Board *
E: Conference/seminar/Training Program related to District *
F: Ad Hoc committee of the Board
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¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name

HENRY SPILLER

Pay Period Ending

3-26-2024

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<u>3/21/24</u>	<u>Board Meeting</u>		\$	\$	\$	<u>Y</u>	<u>-</u>	<u>A</u>
<u>3/27/24</u>	<u>Public Meeting governed by the Brown Act</u>					<u>N</u>	<u>-</u>	<u>C</u>
<u>3/27/24</u>	<u>Easter Program Preparation</u>		\$	\$	\$	<u>Y</u>	<u>-</u>	<u>C</u>
	<u>Rep at Public Event</u>							
	<u>Farmers Market</u>		\$	\$	\$			
	<u>Rep at Public Event</u>							
	<u>Event</u>		\$	\$	\$			
	<u>Description of Public Benefit</u>							
	<u>Event</u>		\$	\$	\$			
	<u>Description of Public Benefit</u>							
	<u>Event</u>		\$	\$	\$			
	<u>Description of Public Benefit</u>							
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total
								\$ 300

Henry Spiller
Signature

4-1-2024
Date

Expense Categories

- A: Public Meeting governed by Brown Act
- B: Public Event *
- C: Representation at Public Meeting/Event *
- D: Representation at 501C3 Board *
- E: Conference/seminar/Training Program related to District *
- F: Ad Hoc committee of the Board
- 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
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- * Written or verbal report required to be presented at the next Board meeting

Mileage 65.5 ¢



Helendale Community Services District

Date: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services

STAFF RECOMMENDATION:

Per the contract with Burrtec the Board is to accept the request and provide direction to Staff related to the CPI rate-based increase and the Proposition 218 notification process.

STAFF REPORT:

The majority of this staff report will focus on residential customers. Due to the numerous options available for residential bin and commercial customers, it is challenging to articulate each possible scenario.

Section 10.05 of the contract outlines the annual formula-based compensation adjustment as follows:

"The maximum rates set forth in Attachment D, Residential Bin and Commercial Services may be adjusted annually effective each July 1st by an amount equal to the calendar year annual twelve-month mean average change in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside Orange Counties as published by the United States Department of Labor, Bureau of Labor Statistics for the previous calendar year annual twelve-months period (CPI)...It is understood by both parties that the maximum annual CPI increase shall be no greater than four percent (4%) in any given adjustment period."

With the creation of the Riverside, San Bernardino, Ontario market index, the CPI has been changed to the more applicable market and memorialized in a contract amendment dated June 17, 2021.

The rate request is to be submitted by Burrtec each year no later than April 1 to allow time for the public noticing process to occur. Attached to this staff report are all of the related documents for the requested consideration. The CPI increase in FY22 was 1.87% and FY23 was 5.76%. For FY 24, the Board granted a CPI of 8.7% in acknowledgment of the extraordinary increases in operating costs. The actual CPI for FY25 is 4.65%. The Board may grant a CPI increase above the cap listed in the contract. This is the third time that the Consumer Price Index has been over 4% embodied in the contract terms. Burrtec is willing to honor the cap, however, there is also the allowance for

Burrtec to claim extraordinary expenses which they have not done to date. The Board has the authority to grant the 4.65% CPI or require the 4% cap as outlined in the contract or determine another number for the rate increase. The CPI increase applies to curbside pickup and the administration fee.

With the waiver granted by CalRecycle the community has been exempted from the encumbrances of SB1383 for the most part until 2028. Legacy cost for a software contract is included in the proposed rate for an annual contract already entered into on behalf of the District. The Cost is approximately \$13,500. Burrtec is contributing \$5,000 towards the contract amount and the \$0.14 fee per month will offset a portion of the cost (Approximately \$5630 from March '24 through June '25). The balance of the cost will be covered by the commercial sector that will continue to have reporting requirements.

The chart below shows the rate increase at the 4% cap and the rate at the actual CPI of 4.65%. The difference in the two options is a \$0.25 reduction versus a \$0.40 reduction for typical residential cart service. Of note, customers will receive a credit of \$0.22 cents for the food waste processing and servicing component from last year's rates. Further, the District compliance fee of \$0.40 is also eliminated from the rates. Residential rates will reduce from \$27.85 to either \$27.45 (-\$0.40) or \$27.60 (-\$0.25) depending upon what CPI increase the Board directs staff to circulate.

FULL MONTH RATE AT 4%	Trash	Recycling Fee	Fran Fee	Admin Fee	SB1383 svc	SB1383 Proc	SB1383 Burrtec Compliance	SB1383 HCSD Compliance	GW Fee	ESFR Fee	Prop 218 Fee	Total
	4%	Cost	Contract	4%	Fee eliminated and credit for upcoming year	Fee eliminated and credit for upcoming year	Fee reduced by \$0.45	Fee eliminated	Fee remains same	Applied only to those who don't pay ESFR	Covers printing & mailing cost from last year	
FY24	\$ 19.32	\$ 1.28	\$ 2.70	\$ 2.76	\$ 0.16	\$ 0.19	\$ 0.59	\$ 0.40	\$ 0.37		0.08	\$ 27.85
FY25	\$ 20.09	\$ 1.42	\$ 2.70	\$ 2.87	\$ (0.10)	\$ (0.12)	\$ 0.14	\$ -	\$ 0.37	\$ -	0.08	\$ 27.45
Difference	\$ 0.77	\$ 0.14	\$ -	\$ 0.11	\$ (0.26)	\$ (0.31)	\$ (0.45)	\$ (0.40)	\$ -	\$ -	\$ -	\$ (0.40)

FULL MONTH RATE AT 4.65%	Trash	Recycling Fee	Fran Fee	Admin Fee	SB1383 svc	SB1383 Proc	SB1383 Burrtec Compliance	SB1383 HCSD Compliance	GW Fee	ESFR Fee	Prop 218 Fee	Total
	4.65%	Cost	Contract	4.65%	Fee eliminated and credit for upcoming year	Fee eliminated and credit for upcoming year	Fee reduced by \$0.45	Fee eliminated	Fee remains same	Applied only to those who don't pay ESFR	Covers printing & mailing cost from last year	
FY24	\$ 19.32	\$ 1.28	\$ 2.70	\$ 2.76	\$ 0.16	\$ 0.19	\$ 0.59	\$ 0.40	\$ 0.37		0.08	\$ 27.85
FY25	\$ 20.22	\$ 1.42	\$ 2.70	\$ 2.89	\$ (0.10)	\$ (0.12)	\$ 0.14	\$ -	\$ 0.37	\$ -	0.08	\$ 27.60
Difference	\$ 0.90	\$ 0.14	\$ -	\$ 0.13	\$ (0.26)	\$ (0.31)	\$ (0.45)	\$ (0.40)	\$ -	\$ -	\$ -	\$ (0.25)

RATE COMPONENTS:

The current residential rate includes the following components: (1) a cost for the weekly curbside pick up service; (2) a recycling fee; (3) an administration fee paid to the District for billing, customer services, bulky item pickup and can delivery; (4) a recovery fee to cover the prior year's

cost of the Proposition 218 rate increase notifications that the District is required to mail and publish prior to any rate hearing; (5) a franchise fee that is paid to the District by Burrtec for the exclusive franchise to provide service within District boundaries; (6) a fee for the disposal of green waste from the drop off program.

RECYCLING COSTS:

Recycling costs cover the expense to process the material in the blue recycling carts. The value of the recycled materials is used to offset the operation of the Materials Recovery Facility (MRF) located in Victorville that processes all of the contents. Recycling cost rate set for FY24 was \$1.69 and will increase by \$0.07 cents per month to \$1.75 per month.

RESIDENTIAL TRASH BIN SERVICE:

Customers receiving a residential trash bin compared to the typical cart service will see a greater than normal rate increase due to a delay in introducing the recycling carts to the residential bin customers. For the current fiscal year, residential bin customers should be paying \$97.13 rather than \$76.84. This fee is requesting to increase to \$90.22 which is actually a reduction in the approved fee of \$97.13 that was never charged to customers last year due to the delayed roll-out of the recycling carts. Burrtec will provide a more detailed explanation of this portion of the rate proposal at the board meeting.

COMMERCIAL SERVICE:

The Heavy lift for the SB1383 implementation for commercial customers was completed last year. The proposed rate increase for the current year presents minor increases for this customer group and in some cases results in a cost reduction for the mandatory food waste component.

Upon Board direction as to the CPI, Staff will prepare public notices and schedule the public hearings regarding the matter.

FISCAL IMPACT: Undetermined at this time.

Possible Motion: Accept Burrtec’s rate increase request and provide direction to Staff regarding the CPI increase and direct Staff to prepare and circulate the Prop 218 notification

ATTACHMENTS: Residential cost breakdown
Burrtec Annual Notification

FULL MONTH RATE AT 4%	Trash	Recycling Fee	Fran Fee	Admin Fee	SB1383 svc	SB1383 Proc	SB1383 Burrtec Compliance	SB1383 HCSD Compliance	GW Fee	ESFR Fee	Prop 218 Fee	Total
	4%	Cost	Contract	4%	Fee eliminated and credit for upcoming year	Fee eliminated and credit for upcoming year	Fee reduced by \$0.45	Fee eliminated	Fee remains same	Applied only to those who don't pay ESFR	Covers printing & mailing cost from last year	
FY24	\$ 19.32	\$ 1.28	\$ 2.70	\$ 2.76	\$ 0.16	\$ 0.19	\$ 0.59	\$ 0.40	\$ 0.37		0.08	\$ 27.85
FY25	\$ 20.09	\$ 1.42	\$ 2.70	\$ 2.87	\$ (0.10)	\$ (0.12)	\$ 0.14	\$ -	\$ 0.37	\$ -	0.08	\$ 27.45
Difference	\$ 0.77	\$ 0.14	\$ -	\$ 0.11	\$ (0.26)	\$ (0.31)	\$ (0.45)	\$ (0.40)	\$ -	\$ -	\$ -	\$ (0.40)

FULL MONTH RATE AT 4.65%	Trash	Recycling Fee	Fran Fee	Admin Fee	SB1383 svc	SB1383 Proc	SB1383 Burrtec Compliance	SB1383 HCSD Compliance	GW Fee	ESFR Fee	Prop 218 Fee	Total
	4.65%	Cost	Contract	4.65%	Fee eliminated and credit for upcoming year	Fee eliminated and credit for upcoming year	Fee reduced by \$0.45	Fee eliminated	Fee remains same	Applied only to those who don't pay ESFR	Covers printing & mailing cost from last year	
FY24	\$ 19.32	\$ 1.28	\$ 2.70	\$ 2.76	\$ 0.16	\$ 0.19	\$ 0.59	\$ 0.40	\$ 0.37		0.08	\$ 27.85
FY25	\$ 20.22	\$ 1.42	\$ 2.70	\$ 2.89	\$ (0.10)	\$ (0.12)	\$ 0.14	\$ -	\$ 0.37	\$ -	0.08	\$ 27.60
Difference	\$ 0.90	\$ 0.14	\$ -	\$ 0.13	\$ (0.26)	\$ (0.31)	\$ (0.45)	\$ (0.40)	\$ -	\$ -	\$ -	\$ (0.25)



BURRTEC

WASTE INDUSTRIES, INC.

"We'll Take Care Of It"

April 15, 2024

Ms. Kimberly Cox
Helendale Community Services District
26540 Vista Rd, Suite B
P.O. Box 359
Helendale, CA 92342

RE: 2024 Rate Review Report

Dear Ms. Cox:

Pursuant to the Agreement for Solid Waste Handling and Recycling Services, Burrtec respectfully requests a 2024 rate adjustment and submits the following rate review information.

This year's rate adjustment is comprised of the following factors:

- A collection service adjustment based on the Riverside-San Bernardino-Ontario 2023 average Consumer Price Index for All Urban Consumers of 4.65% capping the annual service rate adjustment at 4%.
- Trash tip fees are unchanged with estimated adjustments to food and green waste. These tip fees will be updated before final rate presentation to the Board.
- Recycling rates were further impacted this cycle due to reductions in commodity market values over the prior year. The residential recycling processing cost factor based commodity values and material processing costs resulted in an increase of \$0.14 per month.
- The residential food waste drop-off program was suspended February 29, 2024, in accordance with the CalRecycle SB 1383 approved waiver. Related residential costs/credits have been applied to the 2024-25 rate year.
- Also attributed to the waiver, SB 1383 admin fees to cover regulatory requirements have been adjusted and removed as discussed.

Enclosed please find the detailed rate review work sheets.

Thank you for the consideration.

Sincerely,

Richard Niño
Vice President

Cc: Bob Coon, Burrtec Waste Industries, Chief Financial Officer

**EXHIBIT A
HELENDALE CSD PROPOSED 2024 RATE INCREASE**

Service Type		Current 2023 Rate	Proposed 2024 Rate	Service Type		Current 2023 Rate	Proposed 2024 Rate
Residential Service				Commercial Trash Service			
95-gallon barrel with paid disposal costs		\$ 27.48	\$ 27.08	Size	Freq		
95-gallon barrel w/o paid disposal costs		\$ 34.74	\$ 34.18	1.5	1	\$ 108.04	\$ 110.19
Extra 95-gallon trash barrel		\$ 9.56	\$ 9.93	1.5	2	\$ 203.99	\$ 209.03
65/95-gallon recy. 1st extra	No Charge		No Charge	1.5	3	\$ 300.04	\$ 308.00
65/95-gallon recy. extra		\$ 1.87	\$ 1.94	2	1	\$ 139.98	\$ 143.09
Extra pick-up on non-service day (barrels)		\$ 28.40	\$ 29.53	2	2	\$ 268.00	\$ 274.99
Extra pick-up on service day (barrels)		\$ 9.56	\$ 9.93	2	3	\$ 395.98	\$ 406.84
				3	1	\$ 193.22	\$ 197.84
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)		\$ 19.46	\$ 20.23	3	2	\$ 385.19	\$ 395.62
				3	3	\$ 577.24	\$ 593.50
				3	4	\$ 769.23	\$ 791.30
				3	5	\$ 961.21	\$ 989.09
				3	6	\$ 1,153.23	\$ 1,186.93
Commercial Barrel Service				Recycling Bin Service			
Size	Freq			1.5	1	\$ 86.33	\$ 97.26
95-gallon barrel-trash	1	\$ 22.61	\$ 21.97	1.5	2	\$ 172.61	\$ 194.44
95-gallon barrel-trash	2	\$ 55.16	\$ 55.52	1.5	3	\$ 258.93	\$ 291.69
95-gallon barrel-trash	3	\$ 80.53	\$ 81.63	2	1	\$ 111.46	\$ 125.87
Automated Recy 35g	1	\$ 8.67	\$ 9.06	2	2	\$ 222.90	\$ 251.72
Automated Recy 35g	2	\$ 17.42	\$ 18.21	2	3	\$ 334.33	\$ 377.56
Automated Recy 35g	3	\$ 26.18	\$ 27.37	3	1	\$ 151.03	\$ 172.00
Automated Recy 35g	4	\$ 34.93	\$ 36.52	3	2	\$ 302.08	\$ 344.00
Automated Recy 35g	5	\$ 43.69	\$ 45.67	3	3	\$ 453.11	\$ 516.00
Automated Recy 35g	6	\$ 52.44	\$ 54.82	3	4	\$ 604.14	\$ 687.99
Automated Recy 65g	1	\$ 9.41	\$ 9.89	3	5	\$ 755.17	\$ 859.98
Automated Recy 65g	2	\$ 18.82	\$ 19.78	3	6	\$ 906.20	\$ 1,031.97
Automated Recy 65g	3	\$ 28.23	\$ 29.66	Green Waste Bins & Barrels			
Automated Recy 65g	4	\$ 37.64	\$ 39.54	1.5	1	\$ 121.84	\$ 126.09
Automated Recy 65g	5	\$ 47.06	\$ 49.43	1.5	2	\$ 232.80	\$ 240.83
Automated Recy 65g	6	\$ 56.47	\$ 59.32	1.5	3	\$ 343.87	\$ 355.70
Automated Recy 95g	1	\$ 10.12	\$ 10.68	3	1	\$ 222.04	\$ 229.66
Automated Recy 95g	2	\$ 20.19	\$ 21.30	3	2	\$ 444.04	\$ 459.24
Automated Recy 95g	3	\$ 30.26	\$ 31.91	3	3	\$ 666.12	\$ 688.93
Automated Recy 95g	4	\$ 40.32	\$ 42.53	3	4	\$ 888.12	\$ 918.54
Automated Recy 95g	5	\$ 50.39	\$ 53.16	3	5	\$ 1,110.13	\$ 1,148.14
Automated Recy 95g	6	\$ 60.46	\$ 63.78	3	6	\$ 1,332.18	\$ 1,377.80
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)		\$ 19.46	\$ 20.23	35g	1	\$ 55.46	\$ 57.57
				35g	2	\$ 89.24	\$ 92.60
Barrel Replacement (lost or stolen)		\$ 83.80	\$ 87.16	35g	3	\$ 123.08	\$ 127.68
				35g	4	\$ 156.86	\$ 162.71
				35g	5	\$ 190.66	\$ 197.76
				35g	6	\$ 224.46	\$ 232.81
Commercial Bins Service				65g	1	\$ 60.92	\$ 63.16
Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)		\$ 97.28	\$ 101.17	65g	2	\$ 100.09	\$ 103.70
				65g	3	\$ 139.29	\$ 144.29
				65g	4	\$ 178.44	\$ 184.81
Bin Replacement + actual cost of bin comml-lost or stolen		\$ 107.74	\$ 112.06	65g	5	\$ 217.63	\$ 225.37
				65g	6	\$ 256.80	\$ 265.91
				95g	1	\$ 66.29	\$ 68.66

**EXHIBIT A
HELENDALE CSD PROPOSED 2024 RATE INCREASE**

Service Type		Current 2023 Rate	Proposed 2024 Rate	Service Type		Current 2023 Rate	Proposed 2024 Rate
Residential Bin Service (with paid disposal costs)				Food Waste Bins & Barrels			
Size	Freq			Size	Freq		
1.5	1	\$ 76.84	\$ 90.22	2	1	\$ 257.71	\$ 270.32
1.5	2	\$ 153.64	\$ 180.38	2	2	\$ 503.03	\$ 525.58
1.5	3	\$ 230.48	\$ 270.59	2	3	\$ 748.33	\$ 780.82
2	1	\$ 99.10	\$ 116.34	2	4	\$ 993.64	\$ 1,036.06
2	2	\$ 198.19	\$ 232.68	2	5	\$ 1,238.95	\$ 1,291.30
2	3	\$ 297.27	\$ 348.99	2	6	\$ 1,484.25	\$ 1,546.54
3	1	\$ 133.79	\$ 157.08	35g	1	\$ 67.54	\$ 73.58
3	2	\$ 267.59	\$ 314.16	35g	2	\$ 115.17	\$ 122.89
3	3	\$ 401.39	\$ 471.23	35g	3	\$ 162.82	\$ 172.24
Residential Bin Service (w/o paid disposal costs)				35g			
Size	Freq			35g	4	\$ 210.43	\$ 221.58
1.5	1	\$ 84.10	\$ 97.32	35g	5	\$ 258.07	\$ 270.90
1.5	2	\$ 160.90	\$ 187.48	35g	6	\$ 305.70	\$ 320.22
1.5	3	\$ 237.74	\$ 277.69	65g	1	\$ 89.93	\$ 86.34
2	1	\$ 106.36	\$ 123.44	65g	2	\$ 159.86	\$ 148.33
2	2	\$ 205.45	\$ 239.78	65g	3	\$ 229.83	\$ 210.36
2	3	\$ 304.53	\$ 356.09	65g	4	\$ 299.75	\$ 272.32
3	1	\$ 141.05	\$ 164.18	65g	5	\$ 369.69	\$ 334.31
3	2	\$ 274.85	\$ 321.26	65g	6	\$ 439.61	\$ 396.31
3	3	\$ 408.65	\$ 478.33	Temporary Bins			
Residential Bin Service				Temporary Bins			
Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)		\$ 97.28	\$ 101.17	Dump & Return		\$ 135.64	\$ 141.07
Bin Replacement + actual cost of bin lost or stolen		\$ 107.74	\$ 112.06	Temporary Bins-Resdl w/paid disp.		\$ 124.79	\$ 146.50
Permanent (Trash) + Disposal/Processing				Dump & Return-Resdl w/paid disp.		\$ 124.79	\$ 146.50
40 yard		\$ 256.04	\$ 266.08	Temporary Bins-Resdl w/o paid disp.		\$ 132.05	\$ 153.60
20 yard		\$ 256.04	\$ 266.08	Dump & Return-Resdl w/o paid disp.		\$ 132.05	\$ 153.60
10 yard		\$ 256.04	\$ 266.08	Miscellaneous Bin Charges			
40 yard compactor		\$ 256.04	\$ 266.08	Locking container		\$ 9.56	\$ 9.93
Dry Run /Relocate		\$ 90.23	\$ 93.84	Container steam clean		\$ 47.26	\$ 49.14
Rental Fee (per day)		\$ 30.54	\$ 31.77	Pull-out service		\$ 47.26	\$ 49.14
Disposal (per ton)		\$ 61.49	\$ 61.49	Extra pick-up bins		\$ 56.81	\$ 59.09
Temporary Roll-Offs (Trash)				Recy contamination bins		\$ 55.39	\$ 57.60
40 yard		\$ 665.98	\$ 676.01	Recy contamination barrels		\$ 41.96	\$ 43.63
20 yard		\$ 939.27	\$ 949.30	Concrete Washout			
10 yard		\$ 939.27	\$ 949.30	Delivery		\$ 659.21	\$ 685.58
Dry Run /Relocate		\$ 90.23	\$ 93.84	Pump		\$ 485.72	\$ 505.16
Disposal (per ton)		\$ 61.49	\$ 61.49	Pump Service		\$ 659.21	\$ 685.58
				Relocate		\$ 166.54	\$ 173.21
				Rental Fee (per day)		\$ 13.46	\$ 13.99
				Certificate of Destruction			
				Taken to San Bernardino			
				County Landfill (per ton)		\$ 135.57	\$ 140.99

EXHIBIT A
HELENDALE CSD PROPOSED 2024 RATE INCREASE

Service Type	Current 2023 Rate	Proposed 2024 Rate	Service Type	Current 2023 Rate	Proposed 2024 Rate
Roll-Offs (Recycling) + Disposal/Processing					
40 yard	\$ 250.77	\$ 260.80			
20 yard	\$ 250.77	\$ 260.80			
10 yard	\$ 250.77	\$ 260.80			
40 yard compactor	\$ 250.77	\$ 260.80			
40 yard g/w	\$ 250.77	\$ 260.80			
40 yard tires	\$ 250.77	\$ 260.80			
End Dump (rate per hour)	n/a	\$ 244.77			
Liner for Roll-Off	\$ 130.13	\$ 135.33			
Roll-Off drop-off Program for g/w (per box)	\$ 179.71	\$ 186.90			

Helendale CSD
 Rate Components
 Residential Service with ESFR Disposal (customer is paying disposal with their property taxes)
 Admin Fee & 218 Adjustment

Service Level	Current Components - July 2023											Proposed Components - July 2024											Total Rate	Total Rate Increase	%
	2022 CPI 8.70%	BWIFW Dropoff Program	BWI FW Dropoff Program	BWISB 1383 Compliance Fee	BWI Recycling Processing	8.70% Helendale Admin Fee (incl CPI)	Helendale SB 1383 Compliance Fee	Helendale 218 Recovery	10% Fran. Fee	Total	2023 CPI 4.85%	4% Service Trash Cap	Service Capped at	BWIFW Dropoff Program	Helendale FW Dropoff Program	BWISB 1383 Compliance Fee	BWI Recycling Processing	4.00% Helendale Admin Fee (incl CPI)	Helendale 218 Recovery	10% Fran. Fee	Total				
65 gallon (and recy)	19.32	0.16	0.19	0.59	1.28	2.76	0.40	0.08	2.70	\$ 27.46	20.22	(0.13)	20.09	(0.10)	(0.12)	0.14	1.42	2.87	0.08	2.70	\$ 27.08	\$ (0.40)	-1.5%		
65 gallon trash	8.50								0.96	\$ 9.56	9.00	(0.06)	8.94							0.90	\$ 9.93	\$ 0.37	3.9%		
65/95 gallon recy. 1st extra									No Charge											No Charge					
65/95 gallon recy. extra	1.88								0.19	\$ 1.87	1.76	(0.01)	1.75							0.10	\$ 1.94	\$ 0.07	3.7%		

218 Recovery 08 - Per Kimberly Cox.
 Per Kimberly Cox; Customer count = 2,475; Cost of 218 = \$1,541.34 + 506.80.

218 Recovery 08 - Per Kimberly Cox.
 Per Kimberly Cox; Customer count = 2,475; Cost of 218 = \$1,541.34 + 506.80.

Disposal Per Barrel	
45	lbs/week
2,340	lbs/year
\$ 49.49	per ton
\$ 57.90	disposal cost per year per trash barrel
\$ 85.14	ESFR per year (validated by District)
\$ 27.24	disposal difference per year
\$ 57.90	1st Extra Trash Barrel Disposal Cost-currently not included in the rate
\$ 30.67	1st Extra Trash Barrel Disposal Cost shortfall
\$ 4.83	Monthly Disposal Cost for each extra barrel after the 1st extra barrel

Helendale CSD
 Rate Components
 Residential Service without ESFR Disposal (customer is NOT paying disposal with their property taxes)
 Admin Fee & 218 Adjustment

Service Level	Current Components - July 2023													Proposed Components - July 2024													Total rate increase	%
	2022 CPI	BWI F/W Dropoff	Helendale F/W Dropoff	Helendale SB 1383 Compliance Fee	BWI Recycling	ESFR Disposal	ESFR Admin Fee (end CPI)	Helendale SB 1383 Compliance Fee	Helendale 218 Recovery	10% Frtn. Fee	Total Rate	2023 CPI	4% Service Cap	Service Shortfall	BWI F/W Dropoff	Helendale F/W Dropoff	Helendale SB 1383 Compliance Fee	BWI Recycling	ESFR Disposal	ESFR Admin Fee (end CPI)	Helendale 218 Recovery	10% Frtn. Fee	Total Rate					
95 gallon (and recy)	8.70%																											
95 gallon trash	10.32	0.16	0.19	0.58	1.28	7.20	2.70	0.40	0.08	2.70	34.74	20.22	(0.13)	20.09	(0.10)	(0.12)	0.14	1.42	7.10	2.87	0.08	2.70	34.18	20.09	(0.13)	19.96	(0.16)	-1.6%
95 gallon trash	8.80										0.90	0.00	(0.06)	8.94								0.90	9.93	8.94	(0.06)	8.88	(0.37)	-3.9%
65-95 gallon recy. 1st extra											No Charge												No Charge					
65-95 gallon recy. extra	1.68										0.19	1.87	1.76	(0.01)	1.75							0.19	1.94	1.75	(0.01)	1.74	(0.07)	-3.7%
ESFR from City = \$ 87.14											ESFR from City = \$ 85.14																	

ESFR disposal to remain at \$7.26 per Kimberly Cox email to R. Nino 2/22/21
 218 Recovery .08 - Per Kimberly Cox.
 Per Kimberly Cox; Customer count = 2,475; Cost of 218 = \$1,541.34 + 506.80.

ESFR disposal reduced to \$7.10 (\$85.14 per year) per Kimberly Cox discussion with R. Nino 4/10/24.
 218 Recovery .08 - Per Kimberly Cox.
 Per Kimberly Cox; Customer count = 2,475; Cost of 218 = \$1,541.34 + 506.80.

Helendale CSD
Rate Components
Commercial Barrels

		Current Components - July 2023						Proposed Components - July 2024						Total rate increase			
Refuse Barrel Size	Freq	2022 CPI	Helendale				Total Rate	2023 CPI	4% Service	Service Capped at 4%	Fee per Barrel			Total Rate	Total rate increase \$	%	
		8.70%	Trash Service	BWI SB 1383 Compliance Fee	Disposal	SB 1383 Compliance Fee		10% Fran. Fee	4.65%		Cap Shortfall	BWI SB 1383 Compliance Fee	Disposal				10% Fran. Fee
95 gallon	1		12.38	0.46	6.43	1.20	2.14	\$ 22.61	12.96	(0.08)	12.88	0.46	6.43	2.20	\$ 21.97	\$ (0.64)	-2.83%
95 gallon	2		35.23	0.46	12.87	1.20	5.40	\$ 55.16	36.87	(0.23)	36.64	0.46	12.87	5.55	\$ 55.52	\$ 0.36	0.65%
95 gallon	3		51.64	0.46	19.30	1.20	7.93	\$ 80.53	54.04	(0.33)	53.71	0.46	19.30	8.16	\$ 81.63	\$ 1.10	1.37%

		Current Components - July 2023				Proposed Components - July 2024				Total rate increase				
Recycling Barrel Size	Freq	2022 CPI	Recycling		Total	2023 CPI	4% Service	Service Capped at 4%	Recycling		Total	Total rate increase \$	%	
		8.70%	Recycling Service	Processing		10% Fran. Fee	4.65%		Cap Shortfall	Processing				10% Fran. Fee
Automated Recy 35 gal	1		7.11	0.69	0.87	\$ 8.67	7.44	(0.05)	7.39	0.76	0.91	\$ 9.06	\$ 0.39	4.50%
Automated Recy 35 gal	2		14.30	1.38	1.74	\$ 17.42	14.97	(0.10)	14.87	1.52	1.82	\$ 18.21	\$ 0.79	4.54%
Automated Recy 35 gal	3		21.49	2.07	2.62	\$ 26.18	22.49	(0.14)	22.35	2.28	2.74	\$ 27.37	\$ 1.19	4.55%
Automated Recy 35 gal	4		28.68	2.76	3.49	\$ 34.93	30.01	(0.18)	29.83	3.04	3.65	\$ 36.52	\$ 1.59	4.55%
Automated Recy 35 gal	5		35.87	3.45	4.37	\$ 43.69	37.54	(0.24)	37.30	3.80	4.57	\$ 45.67	\$ 1.98	4.53%
Automated Recy 35 gal	6		43.06	4.14	5.24	\$ 52.44	45.06	(0.28)	44.78	4.56	5.48	\$ 54.82	\$ 2.38	4.54%
Automated Recy 65 gal	1		7.19	1.28	0.94	\$ 9.41	7.52	(0.04)	7.48	1.42	0.99	\$ 9.89	\$ 0.48	5.10%
Automated Recy 65 gal	2		14.38	2.56	1.88	\$ 18.82	15.05	(0.09)	14.96	2.84	1.98	\$ 19.78	\$ 0.96	5.10%
Automated Recy 65 gal	3		21.57	3.84	2.82	\$ 28.23	22.57	(0.14)	22.43	4.26	2.97	\$ 29.66	\$ 1.43	5.07%
Automated Recy 65 gal	4		28.76	5.12	3.76	\$ 37.64	30.10	(0.19)	29.91	5.68	3.95	\$ 39.54	\$ 1.90	5.05%
Automated Recy 65 gal	5		35.95	6.40	4.71	\$ 47.06	37.62	(0.23)	37.39	7.10	4.94	\$ 49.43	\$ 2.37	5.04%
Automated Recy 65 gal	6		43.14	7.68	5.65	\$ 56.47	45.15	(0.28)	44.87	8.52	5.93	\$ 59.32	\$ 2.85	5.05%
Automated Recy 95 gal	1		7.24	1.87	1.01	\$ 10.12	7.58	(0.05)	7.53	2.08	1.07	\$ 10.68	\$ 0.56	5.53%
Automated Recy 95 gal	2		14.43	3.74	2.02	\$ 20.19	15.10	(0.09)	15.01	4.16	2.13	\$ 21.30	\$ 1.11	5.50%
Automated Recy 95 gal	3		21.62	5.61	3.03	\$ 30.26	22.63	(0.15)	22.48	6.24	3.19	\$ 31.91	\$ 1.65	5.45%
Automated Recy 95 gal	4		28.81	7.48	4.03	\$ 40.32	30.15	(0.19)	29.96	8.32	4.25	\$ 42.53	\$ 2.21	5.48%
Automated Recy 95 gal	5		36.00	9.35	5.04	\$ 50.39	37.68	(0.24)	37.44	10.40	5.32	\$ 53.16	\$ 2.77	5.50%
Automated Recy 95 gal	6		43.19	11.22	6.05	\$ 60.46	45.20	(0.28)	44.92	12.48	6.38	\$ 63.78	\$ 3.32	5.49%

Lbs/95 gal Barrel
60

Lbs/95 gal Barrel
60

Helendale CSD
 Rate Components
 Commercial Refuse Bin Service

		Current Components - July 2023							Proposed Components - July 2024									
Bin Size	Freq	CPI	Fee per Yard			Helendale	10.00%	Total Rate	CPI	4% Service	Service	Fee per Yard			10.00%	Total Rate	Total rate increase	%
		8.70%	BWI SB 1383	\$	49.49	Compliance Fee	Franchise Fee		4.65%	Cap	Capped at	BWI SB 1383	\$	49.49	Franchise Fee			
		Trash Service	Compliance Fee	Disposal	\$	1.20		Trash Service	Shortfall	4%	Compliance Fee	Disposal				\$		
1.5	1	75.19	2.47	18.50		1.20	10.68	\$ 108.04	78.69	(0.49)	78.20	2.47	18.50	11.02	\$ 110.19	\$ 2.15	1.99%	
1.5	2	140.57	4.94	37.00		1.20	20.28	\$ 203.99	147.11	(0.92)	146.19	4.94	37.00	20.90	\$ 209.03	\$ 5.04	2.47%	
1.5	3	206.05	7.41	55.50		1.20	29.88	\$ 308.04	215.64	(1.35)	214.29	7.41	55.50	30.80	\$ 308.00	\$ 7.96	2.65%	
2	1	96.95	3.29	24.66		1.20	13.88	\$ 139.98	101.46	(0.63)	100.83	3.29	24.66	14.31	\$ 143.09	\$ 3.11	2.22%	
2	2	184.21	6.59	49.32		1.20	26.68	\$ 268.00	192.78	(1.20)	191.58	6.59	49.32	27.50	\$ 274.99	\$ 6.99	2.61%	
2	3	271.44	9.88	73.98		1.20	39.48	\$ 395.98	284.07	(1.77)	282.30	9.88	73.98	40.68	\$ 406.84	\$ 10.86	2.74%	
3	1	130.89	4.94	36.99		1.20	19.20	\$ 193.22	136.98	(0.85)	136.13	4.94	36.99	19.78	\$ 197.84	\$ 4.02	2.39%	
3	2	261.73	9.88	73.98		1.20	38.40	\$ 385.19	273.91	(1.71)	272.20	9.88	73.98	39.56	\$ 395.62	\$ 10.43	2.71%	
3	3	392.65	14.82	110.97		1.20	57.60	\$ 577.24	410.92	(2.56)	408.36	14.82	110.97	59.35	\$ 593.50	\$ 16.26	2.82%	
3	4	523.51	19.76	147.96		1.20	76.80	\$ 769.23	547.87	(3.42)	544.45	19.76	147.96	79.13	\$ 791.30	\$ 22.07	2.87%	
3	5	654.36	24.70	184.95		1.20	96.00	\$ 961.21	684.81	(4.28)	680.53	24.70	184.95	98.91	\$ 989.09	\$ 27.88	2.90%	
3	6	785.25	29.64	221.94		1.20	115.20	\$ 1,153.23	821.80	(5.14)	816.66	29.64	221.94	118.69	\$ 1,186.93	\$ 33.70	2.92%	
T. Bin 3 yd		122.08	-	-			13.56	\$ 135.64	127.76	(0.80)	126.96	-	-	14.11	\$ 141.07	\$ 5.43	4.00%	
Dump & return		122.08	-	-			13.56	\$ 135.64	127.76	(0.80)	126.96	-	-	14.11	\$ 141.07	\$ 5.43	4.00%	

Lbs/Yrd
115.00

Lbs/Yrd
115.00

Helendale CSD
Rate Components

Residential Refuse Bin Service with ESFR Disposal (customer is paying disposal with their property taxes)

Bin Size	Freq	Current Components - July 2023				Proposed Components - July 2024					Total Rate increase		
		CPI 8.70%	2023 BWI Rate	10.00% Franchise Fee	Total Rate	CPI 4.65%	4% Service Cap Shortfall	Recover 50% of 2023 Service Capped at 4%	10.00% BWI Rate Stabilization	10.00% Franchise Fee			Total Rate
		Trash Service	Stabilization			Trash Service						\$	%
1.5	1	75.18	(6.02)	7.68	\$76.84	78.68	(0.49)	78.19	3.01	9.02	\$90.22	\$ 13.38	17.41%
1.5	2	150.31	(12.03)	15.36	\$153.64	157.31	(0.99)	156.32	6.02	18.04	\$180.38	\$ 26.74	17.40%
1.5	3	225.48	(18.05)	23.05	\$230.48	235.97	(1.47)	234.50	9.03	27.06	\$270.59	\$ 40.11	17.40%
2	1	96.95	(7.76)	9.91	\$99.10	101.46	(0.63)	100.83	3.88	11.63	\$116.34	\$ 17.24	17.40%
2	2	193.89	(15.52)	19.82	\$198.19	202.91	(1.26)	201.65	7.76	23.27	\$232.68	\$ 34.49	17.40%
2	3	290.82	(23.28)	29.73	\$297.27	304.35	(1.90)	302.45	11.64	34.90	\$348.99	\$ 51.72	17.40%
3	1	130.89	(10.48)	13.38	\$133.79	136.98	(0.85)	136.13	5.24	15.71	\$157.08	\$ 23.29	17.41%
3	2	261.79	(20.96)	26.76	\$267.59	273.97	(1.71)	272.26	10.48	31.42	\$314.16	\$ 46.57	17.40%
3	3	392.68	(31.43)	40.14	\$401.39	410.96	(2.57)	408.39	15.72	47.12	\$471.23	\$ 69.84	17.40%
T.Bin 3 yd Dump & return		122.08	(9.77)	12.48	\$124.79	127.76	(0.80)	126.96	4.89	14.65	\$146.50	\$ 21.71	17.40%
		122.08	(9.77)	12.48	\$124.79	127.76	(0.80)	126.96	4.89	14.65	\$146.50	\$ 21.71	17.40%

Note - no increase July 2023; July 2023 increase to be phased in over 2024 & 2025.

Helendale CSD
 Rate Components
 Residential Refuse Bin Service without ESFR Disposal on property taxes

Bin Size	Freq	Current Components - July 2023						Proposed Components - July 2024							Total Rate increase	
		CPI	2023	ESFR Disposal \$	10.00% Franchise Fee	Total Rate	CPI	4%	Service Capped at 4%	Recover of 2023 50% BWI Rate Stabilization	ESFR Disposal \$	10.00% Franchise Fee	Total Rate			
		8.70%	BWI Rate				4.65%	Service Cap Shortfall								
1.5	1	75.18	(6.02)	7.26	7.68	\$84.10	78.68	(0.49)	78.19	3.01	7.10	9.02	\$97.32	\$ 13.22	15.72%	
1.5	2	150.31	(12.03)	7.26	15.36	\$160.90	157.31	(0.99)	156.32	6.02	7.10	18.04	\$187.48	\$ 26.58	16.52%	
1.5	3	225.48	(18.05)	7.26	23.05	\$237.74	235.97	(1.47)	234.50	9.03	7.10	27.06	\$277.69	\$ 39.95	16.80%	
2	1	96.95	(7.76)	7.26	9.91	\$106.36	101.46	(0.63)	100.83	3.88	7.10	11.63	\$123.44	\$ 17.08	16.06%	
2	2	193.89	(15.52)	7.26	19.82	\$205.45	202.91	(1.26)	201.65	7.76	7.10	23.27	\$239.78	\$ 34.33	16.71%	
2	3	290.82	(23.28)	7.26	29.73	\$304.53	304.35	(1.90)	302.45	11.64	7.10	34.90	\$356.09	\$ 51.56	16.93%	
3	1	130.89	(10.48)	7.26	13.38	\$141.05	136.98	(0.85)	136.13	5.24	7.10	15.71	\$164.18	\$ 23.13	16.40%	
3	2	261.79	(20.96)	7.26	26.76	\$274.85	273.97	(1.71)	272.26	10.48	7.10	31.42	\$321.26	\$ 46.41	16.89%	
3	3	392.68	(31.43)	7.26	40.14	\$408.65	410.96	(2.57)	408.39	15.72	7.10	47.12	\$478.33	\$ 69.68	17.05%	
T.Bin 3 yd		122.08	(9.77)	7.26	12.48	\$132.05	127.76	(0.80)	126.96	4.89	7.10	14.65	\$153.60	\$ 21.55	16.32%	
Dump & return		122.08	(9.77)	7.26	12.48	\$132.05	127.76	(0.80)	126.96	4.89	7.10	14.65	\$153.60	\$ 21.55	16.32%	

Note - no increase July 2023; July 2023 increase to be phased in over 2024 & 2025.

Helendale CSD
Rate Components
Recycling Service

		Current Components - July 2023				Proposed Components - July 2024							
Bin Size	Freq	CPI 8.70%	10.00%		Total Rate	CPI 4.65%	4% Service Cap Shortfall	Service Capped at 4%	\$ 47.87 Recycling	10.00% Franchise Fee	Total Rate	Total rate increase	
		Trash Service	\$ 12.92 Recycling	Franchise Fee		Trash Service				Franchise Fee		\$	%
1.5	1	75.18	2.52	8.63	\$ 86.33	78.68	(0.49)	78.19	9.34	9.73	\$ 97.26	\$ 10.93	12.7%
1.5	2	150.31	5.04	17.26	\$ 172.61	157.31	(0.99)	156.32	18.68	19.44	\$ 194.44	\$ 21.83	12.6%
1.5	3	225.48	7.56	25.89	\$ 258.93	235.97	(1.47)	234.50	28.02	29.17	\$ 291.69	\$ 32.76	12.7%
2	1	96.95	3.36	11.15	\$ 111.46	101.46	(0.63)	100.83	12.45	12.59	\$ 125.87	\$ 14.41	12.9%
2	2	193.89	6.72	22.29	\$ 222.90	202.91	(1.26)	201.65	24.90	25.17	\$ 251.72	\$ 28.82	12.9%
2	3	290.82	10.08	33.43	\$ 334.33	304.35	(1.90)	302.45	37.35	37.76	\$ 377.56	\$ 43.23	12.9%
3	1	130.89	5.04	15.10	\$ 151.03	136.98	(0.85)	136.13	18.67	17.20	\$ 172.00	\$ 20.97	13.9%
3	2	261.79	10.08	30.21	\$ 302.08	273.97	(1.71)	272.26	37.34	34.40	\$ 344.00	\$ 41.92	13.9%
3	3	392.68	15.12	45.31	\$ 453.11	410.96	(2.57)	408.39	56.01	51.60	\$ 516.00	\$ 62.89	13.9%
3	4	523.57	20.16	60.41	\$ 604.14	547.94	(3.43)	544.51	74.68	68.80	\$ 687.99	\$ 83.85	13.9%
3	5	654.45	25.20	75.52	\$ 755.17	684.91	(4.28)	680.63	93.35	86.00	\$ 859.98	\$ 104.81	13.9%
3	6	785.34	30.24	90.62	\$ 906.20	821.89	(5.14)	816.75	112.02	103.20	\$ 1,031.97	\$ 125.77	13.9%

Lbs/Yrd
60.00

Lbs/Yrd
60.00

Helendale CSD
Rate Components
Roll Off Service

Size	Current Components - July 2023					Proposed Components - July 2024					Total rate increase			
	CPI % 8.70%	Fee per Load			Total Rate	CPI % 4.65%	4% Service Cap Shortfall	Fee per Load			Total Rate	\$	%	
	Trash Service	BWI SB 1383 Compliance Fee	Disposal (See Note)	Franchise Fee		Service Capped at 4%	BWI SB 1383 Compliance Fee	Disposal (See Note)	Franchise Fee					
Permanent														
40 Yard	225.69	4.75	Actual	25.60	\$ 256.04	236.19	(1.47)	234.72	4.75	Actual	26.61	\$ 266.08	\$ 10.04	3.92%
20 Yard	225.69	4.75	Actual	25.60	\$ 256.04	236.19	(1.47)	234.72	4.75	Actual	26.61	\$ 266.08	\$ 10.04	3.92%
10 Yard	225.69	4.75	Actual	25.60	\$ 256.04	236.19	(1.47)	234.72	4.75	Actual	26.61	\$ 266.08	\$ 10.04	3.92%
40 Yard (compactor)	225.69	4.75	Actual	25.60	\$ 256.04	236.19	(1.47)	234.72	4.75	Actual	26.61	\$ 266.08	\$ 10.04	3.92%
Dry Run/Relocate	81.21			9.02	\$ 90.23	84.99	(0.53)	84.46			9.38	\$ 93.84	\$ 3.61	4.00%
Rental Fee (per day)	27.49			3.05	\$ 30.54	28.77	(0.18)	28.59			3.18	\$ 31.77	\$ 1.23	4.03%
Temporary														
40 Yard - 6 ton	225.69	4.75	368.94	66.60	\$ 665.98	236.19	(1.47)	234.72	4.75	368.94	67.60	\$ 676.01	\$ 10.03	1.51%
20 Yard - 10 ton	225.69	4.75	614.90	93.93	\$ 939.27	236.19	(1.47)	234.72	4.75	614.90	94.93	\$ 949.30	\$ 10.03	1.07%
10 Yard - 10 ton	225.69	4.75	614.90	93.93	\$ 939.27	236.19	(1.47)	234.72	4.75	614.90	94.93	\$ 949.30	\$ 10.03	1.07%
Excess Disposal			61.49		\$ 61.49					61.49		\$ 61.49	\$ -	0.0%
Recycling														
40 Yard	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
20 Yard	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
10 Yard	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
40 Yard (compactor)	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
40 Yard Green Waste	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
40 Yard Tires	225.69		Actual	25.08	\$ 250.77	236.19	(1.47)	234.72		Actual	26.08	\$ 260.80	\$ 10.03	4.0%
Concrete Washout														
Concrete wash-out box (delivery)	593.29			65.92	\$ 659.21	620.90	(3.88)	617.02			68.56	\$ 685.58	\$ 26.37	4.0%
Concrete wash-out box (pump)	437.15			48.57	\$ 485.72	457.50	(2.86)	454.64			50.52	\$ 505.16	\$ 19.44	4.0%
Pump service	593.29			65.92	\$ 659.21	620.90	(3.88)	617.02			68.56	\$ 685.58	\$ 26.37	4.0%
Relocate	149.89			16.65	\$ 166.54	156.87	(0.98)	155.89			17.32	\$ 173.21	\$ 6.67	4.0%
Rental Fee (per day)	12.11			1.35	\$ 13.46	12.67	(0.08)	12.59			1.40	\$ 13.99	\$ 0.53	3.9%
Other														
End Dump (rate per hour)					n/a			220.29			24.48	\$ 244.77	new	
Liner Roll Off	117.12			13.01	\$ 130.13	122.57	(0.77)	121.80			13.53	\$ 135.33	\$ 5.20	4.0%

RENTAL CHARGES:

Permanent Boxes

A minimum of four (4) loads per month is needed for boxes to be serviced on a permanent basis.

Note:

Roll off disposal rate = 7/1/23 SB Co Gate of \$49.49 per ton + CDSDP of \$12.00 per ton.

Note:

Roll off disposal rate = 7/1/24 SB Co Gate of \$49.49 per ton + CDSDP of \$12.00 per ton.

Helendale CSD
Rate Components
Special Services

Service	Current Components - July 2023			Proposed Components - July 2024				Total rate increase \$ %		
	CPI 8.70%	10% Fran. Fee	Total Rate	CPI 4.65%	4% Service Cap Shortfall	Service Capped at 4%	10% Fran. Fee			Total Rate
	Trash Service			Trash Service	Service Capped at 4%	10% Fran. Fee				
Locking bin	8.60	0.96	\$ 9.56	9.00	(0.06)	8.94	0.99	\$ 9.93	\$ 0.37	3.9%
Container steam cleaning	42.53	4.73	\$ 47.26	44.51	(0.28)	44.23	4.91	\$ 49.14	\$ 1.88	4.0%
Pull-out service (bins)	42.53	4.73	\$ 47.26	44.51	(0.28)	44.23	4.91	\$ 49.14	\$ 1.88	4.0%
Extra pick-up on non-service day (barrels)	25.56	2.84	\$ 28.40	26.75	(0.17)	26.58	2.95	\$ 29.53	\$ 1.13	4.0%
Extra pick-up on service day (trash barrels)	8.60	0.96	\$ 9.56	9.00	(0.06)	8.94	0.99	\$ 9.93	\$ 0.37	3.9%
Extra pick-up (bins)	51.13	5.68	\$ 56.81	53.51	(0.33)	53.18	5.91	\$ 59.09	\$ 2.28	4.0%
Recycling contamination fee Bins	49.85	5.54	\$ 55.39	52.17	(0.33)	51.84	5.76	\$ 57.60	\$ 2.21	4.0%
Recycling contamination fee Barrels	37.76	4.20	\$ 41.96	39.52	(0.25)	39.27	4.36	\$ 43.63	\$ 1.67	4.0%
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	17.51	1.95	\$ 19.46	18.32	(0.11)	18.21	2.02	\$ 20.23	\$ 0.77	4.0%
Barrel Replacement residl-customer damaged comm-l-ost or stolen	75.42	8.38	\$ 83.80	78.93	(0.49)	78.44	8.72	\$ 87.16	\$ 3.36	4.0%
Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	87.55	9.73	\$ 97.28	91.62	(0.57)	91.05	10.12	\$ 101.17	\$ 3.89	4.0%
Bin Replacement + actual cost of bin comm-l-ost or stolen	96.97	10.77	\$ 107.74	101.48	(0.63)	100.85	11.21	\$ 112.06	\$ 4.32	4.0%
<u>Certificate of Destruction</u> Taken to San Bernardino County Landfill (per ton)	122.01	13.56	\$ 135.57	127.69	(0.80)	126.89	14.10	\$ 140.99	\$ 5.42	4.0%

Helendale CSD
 Rate Components
 Green Waste R/O Drop off Program

Service	Current Components - July 2023			Proposed Components - July 2024				Total rate increase				
	CPI 8.70%	Per Box	Disposal	Total Rate	CPI 4.65%	4% Service Cap Shortfall	Service Capped at 4%	Disposal	Total Rate	\$	%	
Green Waste R/O drop off program	179.71	Actual	\$	179.71	188.07	(1.17)	186.90	Actual	\$	186.90	\$ 7.19	4.0%

Helendale CSD
Rate Components
Green Waste Bin & Barrel Service

		Current Components - July 2023						Proposed Components - July 2024									
Bin Size	Freq	CPI 8.70%		2022 Processing Fee		10.00% Franchise Fee	Total Rate	CPI 4.65%	4% Service Cap Shortfall	Service Capped at 4%	Lbs/Yrd		10.00% Franchise Fee	Total Rate	Total rate increase		
		G/W Service	\$	70.26 Processing	\$						64.64	G/W Service			\$	72.37 Estd Processing	\$
1.5	1	75.19		34.25		0.22	12.18	\$ 121.84	78.69	(0.49)	78.20	35.28	12.61	\$ 126.09	\$ 4.25	3.5%	
1.5	2	140.57		68.50		0.45	23.28	\$ 232.80	147.11	(0.92)	146.19	70.56	24.08	\$ 240.83	\$ 8.03	3.4%	
1.5	3	206.05		102.76		0.67	34.39	\$ 343.87	215.64	(1.35)	214.29	105.84	35.57	\$ 355.70	\$ 11.83	3.4%	
3	1	130.89		68.50		0.45	22.20	\$ 222.04	136.98	(0.85)	136.13	70.56	22.97	\$ 229.66	\$ 7.62	3.4%	
3	2	261.73		137.01		0.90	44.40	\$ 444.04	273.91	(1.71)	272.20	141.12	45.92	\$ 459.24	\$ 15.20	3.4%	
3	3	392.65		205.51		1.35	66.61	\$ 666.12	410.92	(2.56)	408.36	211.68	68.89	\$ 688.93	\$ 22.81	3.4%	
3	4	523.51		274.01		1.79	88.81	\$ 888.12	547.87	(3.42)	544.45	282.24	91.85	\$ 918.54	\$ 30.42	3.4%	
3	5	654.36		342.52		2.24	111.01	\$ 1,110.13	684.81	(4.28)	680.53	352.80	114.81	\$ 1,148.14	\$ 38.01	3.4%	
3	6	785.25		411.02		2.69	133.22	\$ 1,332.18	821.80	(5.14)	816.66	423.36	137.78	\$ 1,377.80	\$ 45.62	3.4%	
		Lbs/95 gal Barrel		100						Lbs/95 gal Barrel		100					
Barrel																	
35G	1	44.26		5.61		0.04	5.55	\$ 55.46	46.32	(0.29)	46.03	5.78	5.76	\$ 57.57	\$ 2.11	3.8%	
35G	2	69.03		11.22		0.07	8.92	\$ 89.24	72.24	(0.45)	71.79	11.55	9.26	\$ 92.60	\$ 3.36	3.8%	
35G	3	93.83		16.83		0.11	12.31	\$ 123.08	98.20	(0.62)	97.58	17.33	12.77	\$ 127.68	\$ 4.60	3.7%	
35G	4	118.59		22.43		0.15	15.69	\$ 156.86	124.11	(0.78)	123.33	23.11	16.27	\$ 162.71	\$ 5.85	3.7%	
35G	5	143.37		28.04		0.18	19.07	\$ 190.66	150.04	(0.94)	149.10	28.88	19.78	\$ 197.76	\$ 7.10	3.7%	
35G	6	168.14		33.65		0.22	22.45	\$ 224.46	175.97	(1.10)	174.87	34.66	23.28	\$ 232.81	\$ 8.36	3.7%	
65G	1	44.34		10.42		0.07	6.09	\$ 60.92	46.40	(0.29)	46.11	10.73	6.32	\$ 63.16	\$ 2.24	3.7%	
65G	2	69.11		20.83		0.14	10.01	\$ 100.09	72.33	(0.46)	71.87	21.46	10.37	\$ 103.70	\$ 3.61	3.6%	
65G	3	93.91		31.25		0.20	13.93	\$ 139.29	98.28	(0.61)	97.67	32.19	14.43	\$ 144.29	\$ 5.00	3.6%	
65G	4	118.67		41.66		0.27	17.84	\$ 178.44	124.19	(0.77)	123.42	42.91	18.48	\$ 184.81	\$ 6.37	3.6%	
65G	5	143.45		52.08		0.34	21.76	\$ 217.63	150.13	(0.94)	149.19	53.64	22.54	\$ 225.37	\$ 7.74	3.6%	
65G	6	168.22		62.49		0.41	25.68	\$ 256.80	176.05	(1.10)	174.95	64.37	26.59	\$ 265.91	\$ 9.11	3.5%	
95G	1	44.34		15.22		0.10	6.63	\$ 66.29	46.40	(0.29)	46.11	15.68	6.87	\$ 68.66	\$ 2.37	3.6%	

Helendale CSD
 Rate Components
 Food Waste Bin & Barrel Service

		Current Components - July 2023							Proposed Components - July 2024							Total rate increase	
Bin Size	Freq	2022		Processing Fee	2023 Rate	10.00% Franchise Fee	Total Rate	CPI 4.65%	4% Service Cap Shortfall	Service Capped at 4%	Lbs/Yrd		Rebate 2023 Rate	10.00% Franchise Fee	Total Rate	Total rate increase \$	%
		CPI 8.70%	Lbs/Yrd 250.00								F/W Service	109.78					
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	1	121.18	115.46	(6.37)	1.67	25.77	\$ 257.71	126.82	(0.79)	126.03	118.93	(1.67)	27.03	\$ 270.32	\$ 12.61	4.9%	
2	2	230.25	230.92	(12.74)	4.30	50.30	\$ 503.03	240.97	(1.51)	239.46	237.86	(4.30)	52.56	\$ 525.58	\$ 22.55	4.5%	
2	3	339.30	346.39	(19.11)	6.92	74.83	\$ 748.33	355.09	(2.22)	352.87	356.79	(6.92)	78.08	\$ 780.82	\$ 32.49	4.3%	
2	4	448.36	461.85	(25.48)	9.55	99.36	\$ 993.64	469.23	(2.94)	466.29	475.71	(9.55)	103.61	\$ 1,036.06	\$ 42.42	4.3%	
2	5	557.41	577.31	(31.85)	12.18	123.90	\$ 1,238.95	583.35	(3.64)	579.71	594.64	(12.18)	129.13	\$ 1,291.30	\$ 52.35	4.2%	
2	6	666.47	692.77	(38.22)	14.81	148.42	\$ 1,484.25	697.49	(4.36)	693.13	713.57	(14.81)	154.65	\$ 1,546.54	\$ 62.29	4.2%	
		Lbs/65 gal Barrel 150								Lbs/65 gal Barrel 150							
Barrel																	
35G	1	44.26	18.65	(1.14)	(0.98)	6.75	\$ 67.54	46.32	(0.29)	46.03	19.21	0.98	7.36	\$ 73.58	\$ 6.04	8.9%	
35G	2	69.03	37.30	(2.29)	(0.39)	11.52	\$ 115.17	72.24	(0.45)	71.79	38.42	0.39	12.29	\$ 122.89	\$ 7.72	6.7%	
35G	3	93.83	55.95	(3.43)	0.19	16.28	\$ 162.82	98.20	(0.62)	97.58	57.63	(0.19)	17.22	\$ 172.24	\$ 9.42	5.8%	
35G	4	118.59	74.61	(4.57)	0.76	21.04	\$ 210.43	124.11	(0.78)	123.33	76.85	(0.76)	22.16	\$ 221.58	\$ 11.15	5.3%	
35G	5	143.37	93.26	(5.72)	1.35	25.81	\$ 258.07	150.04	(0.94)	149.10	96.06	(1.35)	27.09	\$ 270.90	\$ 12.83	5.0%	
35G	6	168.14	111.91	(6.86)	1.94	30.57	\$ 305.70	175.97	(1.10)	174.87	115.27	(1.94)	32.02	\$ 320.22	\$ 14.52	4.7%	
65G	1	44.34	34.64	(2.12)	4.08	8.99	\$ 89.93	46.40	(0.29)	46.11	35.68	(4.08)	8.63	\$ 86.34	\$ (3.59)	-4.0%	
65G	2	69.11	69.28	(4.25)	9.73	15.99	\$ 159.86	72.33	(0.46)	71.87	71.36	(9.73)	14.83	\$ 148.33	\$ (11.53)	-7.2%	
65G	3	93.91	103.92	(6.37)	15.39	22.98	\$ 229.83	98.28	(0.61)	97.67	107.04	(15.39)	21.04	\$ 210.36	\$ (19.47)	-8.5%	
65G	4	118.67	138.55	(8.49)	21.04	29.98	\$ 299.75	124.19	(0.77)	123.42	142.71	(21.04)	27.23	\$ 272.32	\$ (27.43)	-9.2%	
65G	5	143.45	173.19	(10.62)	26.70	36.97	\$ 369.69	150.13	(0.94)	149.19	178.39	(26.70)	33.43	\$ 334.31	\$ (35.38)	-9.6%	
65G	6	168.22	207.83	(12.74)	32.34	43.96	\$ 439.61	176.05	(1.10)	174.95	214.07	(32.34)	39.63	\$ 396.31	\$ (43.30)	-9.8%	

CPI-All Urban Consumers (Current Series)
Original Data Value

CPI for All Urban Consumers (CPI-U)

Series Id: CUURS49CSA0
 Not Seasonally Adjusted
 Series Title: All items in Riverside-San Bernardino-Ontario, CA, all urban consumers, not seasonally adjusted
 Area: Riverside-San Bernardino-Ontario, CA
 Item: All items
 Base Period: DECEMBER 2017=100
 Years: 2022 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	Annual Change
2022	118.963		122.127		123.893		125.262		125.272		125.983		123.784	122.018	125.551	8.70%
2023	127.683		127.707		128.768		129.525		131.372		131.372		129.545	128.130	130.961	4.65%



Helendale Community Services District

Date: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Adoption of the Table of Organization for Fiscal Year 2025

STAFF RECOMMENDATION:

Staff requests approval

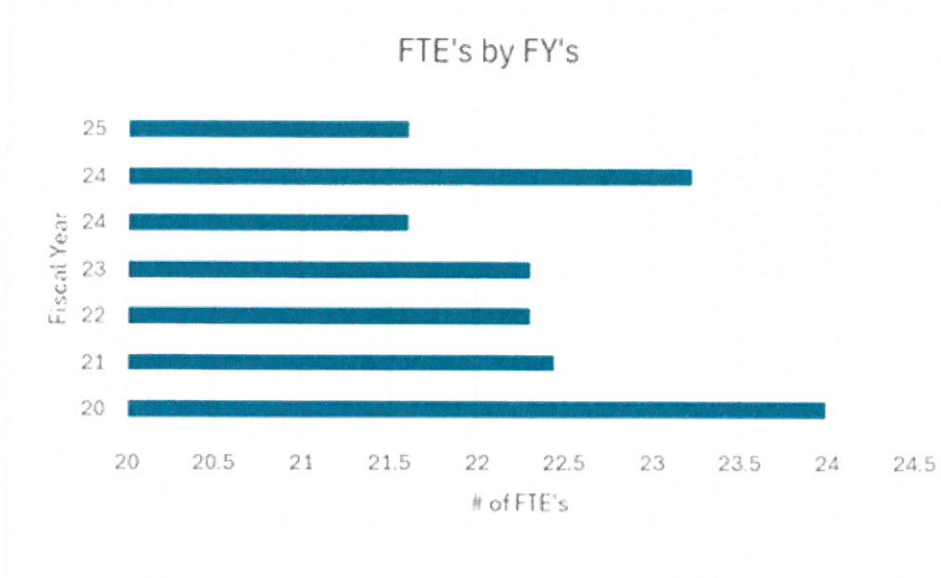
STAFF REPORT:

Statutory and regulatory requirements from CalPERS outline that the pay schedules for District Staff be publicly available and adopted in a separate action duly noticed according to the Brown Act. Attached for the Board's consideration are the current ranges and series that meet the specific requirements. The "Table of Organization" includes all ranges, starting pay and top pay for each position, the number of Full-Time Equivalents (FTE's) for each title and the range for each position. The adopted Table of Organization and Organizational Chart are incorporated into the budget document and will also be posted on the District's website. The District endeavors to have complete transparency related to salaries and staffing.

The Table of Organization for FY2025 reflects a 3.5% cost-of-living adjustment (COLA) approved by the Board at the March 7, 2024, regular board meeting that will become effective on July 1, 2024 for the 2025 Fiscal Year (July 1, 2024 through June 30, 2025). The cost-of-living adjustment is intended to keep staff salaries in line with inflationary factors included in the Consumer Price Index for the new Riverside-San Bernardino market area. Prior to 2019, the District used the Los Angeles, Orange County index until this new, more applicable index was created.

MODIFICATIONS:

The proposed Table of Organization and Organizational Chart show some modifications in FTE's related to anticipated promotions during the course of the year related to job performance and achievement of certification levels and new/modified positions. The changes represent a reduction of 3.6 Full-Time Equivalents (FTE's) for the upcoming year. The graph below depicts the changes in staffing for the last six fiscal years, including a mid-year modification in FY24.



Parks: (Reduction from 1.33 FTE to .75 FTE)

In November 2022, the Board approved the addition of a Program Assistant charged 50% to Admin, 30% to Parks and 20% to Solid Waste. With the SB1383 waiver and reduction of the funding along with a reorganization in the Administration department with the retirement of the Customer Service Supervisor, the Program Assistant will be reallocated 100% to the Administration fund. General support of all divisions including parks will continue. In addition, Park staffing will be reduced to a part time Maintenance Worker I at 1000 hours per year and the balance of the maintenance function will be supplied through a contract. Staff is working with Counsel on the development of such a contract. In addition, two part-time Rec Leads have been added as support to specific programs. One Lead oversees the Open Gym program held at the ACE gymnasium and the second Rec Lead provides support for the District's football and basketball programs.

Water: (No change in FTE)

Last year a new position was added to the water division bringing the count to five. The existing Maintenance Worker I from Parks Department was reassigned to the Water Department and is currently studying to take his water certification examination. It is anticipated that he will have the certification by the beginning of the fiscal year.

Wastewater: (No change in FTE)

Last year one new staff member was added to wastewater division bringing that team up to four. It is anticipated before the end of FY25 the new OIT will test and qualify for the Wastewater Operator I certification level.

Solid Waste: (Reduction from 1.9 FTE to 1.25FTE)

For the current Fiscal Year 50% of the Recycling Center Supervisor wages were charged to the Recycling Fund. Staff is proposing that 75% of the Supervisor's costs is charged to that fund reducing the burden on the solid waste fund. By moving the Program Assistant's burden to Admin, the current FTE's charged to Solid Waste include 1.25FTE, a reduction of .65FTE.

Recycling Center: (Reduction of .97 FTE for PT. Increase of .25FTE for FT)

Staff is proposing to decrease allocation for part-time workers from 3.37 to 2.4 and increase the allocation of the supervisor from .5 FTE to .75 FTE. This will increase the employee costs in this fund and potentially reduce the excess revenue that goes to the Parks department.

Administration: (Reduction from 7.35 to 6.48FTE's)

Admin is reduced by one full-time position due to a retirement and a part-time position has been increased from .35FTE to .48 FTE to provide more support for the front office.

BACKGROUND:

Failure to follow the CalPERS requirements could (and has had) a negative impact to retirement pay calculations of employees in the PERS system. It is required for employers to follow the specific criteria outlined in California Code of Regulations, section 570.5. These requirements were reiterated in CalPERS Circular Letter 200-003-20 (attached). There are eight requirements that must be met to satisfy the criteria.

- Approved and adopted by the Board in a duly agendized meeting
- Identify position title for every employee
- Show payrate as a single amount or multiple amounts for each position
- Indicate the time base (i.e. hourly, etc.)
- Make it available for the public via posting in office, website or make available upon request
- Must include an effective date
- Retain for five years and have available for public review for that duration.
- Does not reference another document (i.e. contract) instead of disclosing the payrate

If these requirements are not met then the CalPERS "Board in its sole discretion, may determine an amount that will be considered to be the payrate" for the perspective retiree.

FISCAL IMPACT: As outlined in the Budget

REQUESTED ACTION: Adopt the Table of Organization for FY 2025

ATTACHMENTS: Proposed Table of Organization FY 2025
Proposed Organizational Chart for FY2025
CalPERS Circular Letter 200-003-20

Helendale Community Services District
Table of Organization FY 2024
Pay Schedule for FY2024
Effective 7/1/2024 through 6/30/2025

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Rec Leader	9							\$ 17.84	\$ 22.27	0.25
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	0.5

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
WSO I	28	\$ 61,382	\$ 76,657	\$ 5,115	\$ 6,388	\$ 2,360.84	\$ 2,948.36	\$ 29.51	\$ 36.85	2
WSO II	32	\$ 67,754	\$ 84,615	\$ 5,646	\$ 7,051	\$ 2,605.92	\$ 3,254.44	\$ 32.57	\$ 39.69	1
WSO III	36	\$ 74,788	\$ 93,400	\$ 6,232	\$ 7,783	\$ 2,876.45	\$ 3,592.90	\$ 35.96	\$ 44.90	1
WOM	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1

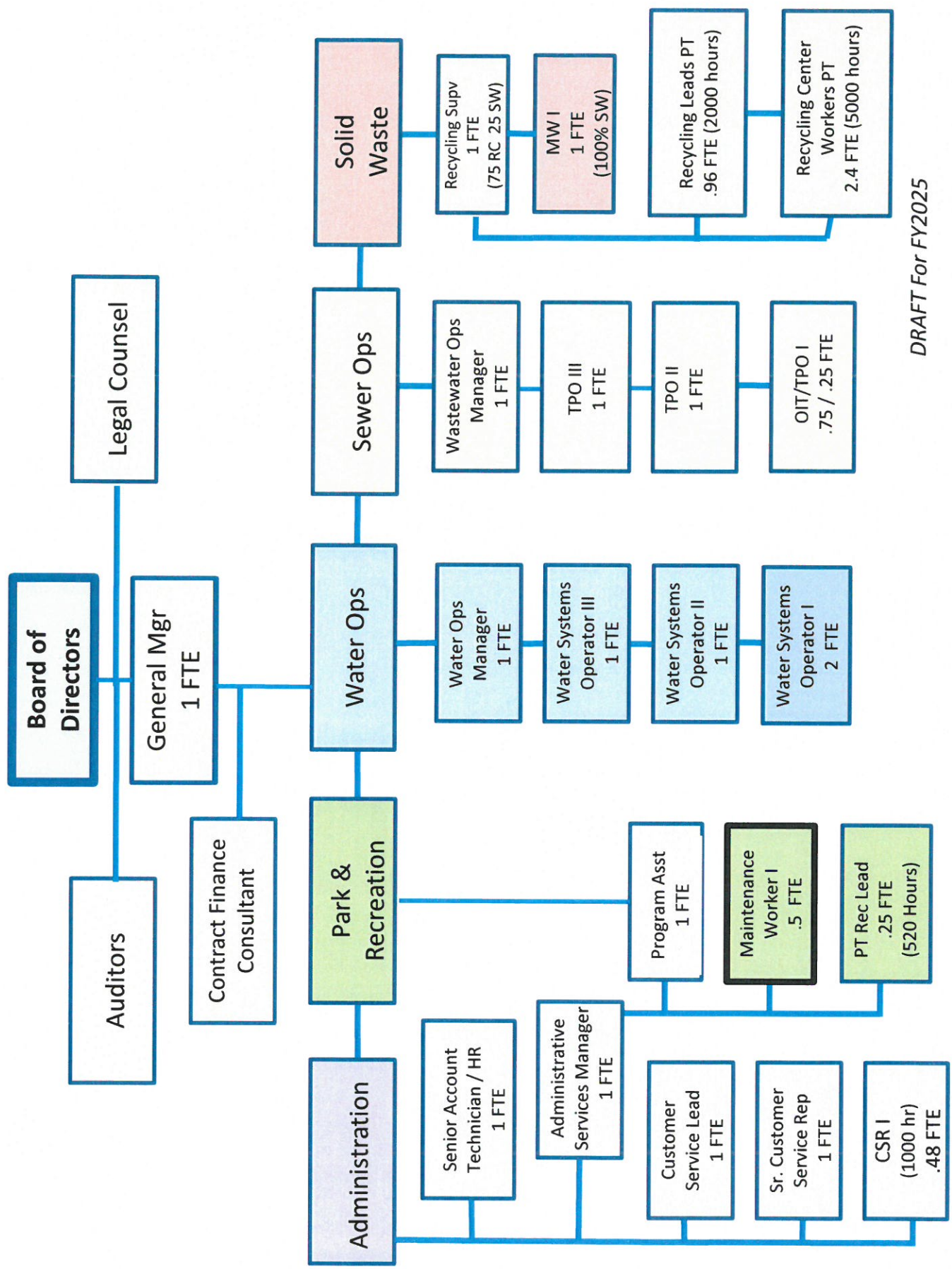
Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
OIT	19	\$ 49,150	\$ 61,382	\$ 4,096	\$ 5,115	\$ 189.39	\$ 2,360.84	\$ 23.63	\$ 29.51	0.75
TPO I	28	\$ 61,382	\$ 76,657	\$ 5,115	\$ 6,388	\$ 2,360.84	\$ 2,948.36	\$ 29.51	\$ 36.85	0.25
TPO II	32	\$ 67,754	\$ 84,615	\$ 5,646	\$ 7,051	\$ 2,605.92	\$ 3,254.44	\$ 32.57	\$ 40.68	1
TPO III	36	\$ 74,788	\$ 96,400	\$ 6,232	\$ 7,783	\$ 2,876.45	\$ 3,592.29	\$ 35.96	\$ 44.90	1
WWOM	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Recycling Center Worker-PT	5							\$ 16.00	\$ 20.89	2.4
Recycling Center Lead-PT	10							\$ 18.92	\$ 23.63	0.96
MWI	16	\$ 45,641	\$ 56,999	\$ 3,803	\$ 4,750	\$ 1,755.41	\$ 2,192.27	\$ 21.94	\$ 27.40	1
Recycling Center Supv	20	\$ 50,379	\$ 62,916	\$ 4,198	\$ 5,243	\$ 1,937.65	\$ 2,419.86	\$ 24.22	\$ 30.25	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
CSR I	15							\$ 21.41	\$ 26.74	0.48
Program Assistant	15	\$ 44,528	\$ 55,609	\$ 3,711	\$ 4,634	\$ 1,712.60	\$ 2,138.80	\$ 21.41	\$ 26.74	1
Sr. CSR	23	\$ 54,253	\$ 67,754	\$ 4,521	\$ 5,646	\$ 2,086.63	\$ 2,605.92	\$ 26.08	\$ 32.57	1
Sr. Acct Tech	29	\$ 62,916	\$ 78,574	\$ 5,243	\$ 6,548	\$ 2,419.86	\$ 3,022.07	\$ 30.25	\$ 37.78	1
Customer Service Lead	29	\$ 62,916	\$ 78,574	\$ 5,243	\$ 6,548	\$ 2,419.86	\$ 3,022.07	\$ 30.25	\$ 37.78	1
Admin Svcs Manager	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1
General Manager	80	\$ 221,656	\$ 276,818	\$ 18,471	\$ 23,068	\$ 8,525.24	\$ 10,646.86	\$ 106.57	\$ 133.09	1

DRAFT PROPOSED FY25

Helendale Community Services District



DRAFT For FY2025



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Payroll

Circular Letter

January 8, 2020

Circular Letter: 200-003-20

Distribution: IV, VI, X, XII, XVI

To: All CalPERS Contracted Agencies (Public Agency, Schools, and State)
Subject: Statutory and Regulatory Requirements for Publicly Available Pay Schedules

Purpose

The purpose of this Circular Letter is to inform all CalPERS Contracted Agencies of the requirements for providing CalPERS with a Publicly Available Pay Schedule in compliance with the Public Employees' Retirement Law (PERL), Public Employees' Pension Reform Act of 2013 (PEPRA), and Title 2 of the California Code of Regulations (CCR).

Purpose of Publicly Available Pay Schedules

Under the PERL and PEPRA, compensation earnable and pensionable compensation are determined in accordance with amounts identified on publicly available pay schedules.

Compensation Earnable

Under Government (Gov.) Code sections 20636 and 20636.1, compensation earnable means the pay rate and special compensation of the member, as further defined by those statutes.

Pay rate for contracting agency and school members is deemed the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. Pay rate for contracting agency and school members who are not in a group or class is deemed the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to specified limitations.

Pay rate for state members is deemed the average monthly remuneration paid in cash out of funds paid by the employer to similarly situated members of the same group or class of employment, in payment for the member's services or for time during which the member is excused from work, as further specified by subdivision (g) of Gov. Code 20636, pursuant to publicly available pay schedules.

Pensionable Compensation

Pursuant to Gov. Code section 7522.34, pensionable compensation of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules, subject to specified limitations.

Requirements of Publicly Available Pay Schedules

Subdivision (a) of CCR section 570.5 defines the requirements for a publicly available pay schedule used to determine pay rates.

Pay rates shall be limited to the amount listed on a pay schedule that must meet all the following eight (8) requirements:

1. Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws
2. Identify the position title for every employee position
3. Show the pay rate as a single amount or multiple amounts within a range for each identified position
4. Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
5. Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's website
6. Indicate an effective date and date of any revisions
7. Is retained by the employer and available for public inspection for not less than five years
8. Does not reference another document in lieu of disclosing the pay rate

Here is an example of a compliant pay schedule, to the extent it has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years:

City of CalPERS						
Salary Schedule for Fiscal Year 17-18						
Effective as of 07/01/2017						
Classification	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
City Manager	Monthly	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
City Counsel	Monthly	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
City Clerk	Monthly	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
Call Center Representative	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Analyst	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Assistant	Monthly	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500
Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017						

Special Compensation

Pursuant to CCR section 571 for classic members, and CCR section 571.1 for new members under PEPR, special compensation items are defined under an exclusive list. Each special compensation item shall be reported separately from pay rate, in accordance with the criteria described in those regulations. Therefore, a publicly available pay schedule in which the special compensation items are reflected in the pay rates does not comply with CCR section 570.5.

Absence of Publicly Available Pay Schedule

If an employer fails to meet the requirements of subdivision (a) of CCR section 570.5, under subdivision (b), the board may determine in its sole discretion an amount that will be considered as pay rate, taking into consideration all information it deems relevant including, but not limited to, the following:

- Documents approved by the employer's governing body in accordance with requirements of public meeting laws and maintained by the employer
- Last pay rate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue
- Last pay rate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position
- Last pay rate for the member in a position that was held by the member and that is listed on a pay schedule that conforms to the requirements of subdivision (a) of a former CalPERS employer.

Importance of Publicly Available Pay Schedule

Publicly available pay schedules are required by CalPERS and are a critical component to verify all members' pay rates when calculating members' retirement benefits. Maintaining a compliant publicly available pay schedule will support transparency and expedite CalPERS' review process.

Failure to provide CalPERS with a compliant publicly available pay schedule may result in a retirement benefit being delayed.

Questions

It is the employer's responsibility to comply with all terms and conditions set forth in the employer's contract with CalPERS and to ensure all reportable information is compliant with the PERL, PEPRA, and the CCR.

If you have any questions or concerns, contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**), or email MOU_Review@calpers.ca.gov.

Renee Ostrander, Chief
Employer Account Management Division



Helendale Community Services District

DATE: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion Only Regarding Initiative 1935, November 2024 State-wide Ballot Initiative

STAFF RECOMMENDATION:

Informational item only.

STAFF REPORT:

There is a great deal of concern regarding the Initiative 1935 and the potential impacts to the already cumbersome rate and fee approval process to which public agencies must adhere. Organizations like the California Special District Association (CSDA), League of California Cities and the California State Association of Counties have all expressed grave concerns about the Initiative, the deceptive title and the residual impacts to local government should it pass.

CSDA is hosting a webinar on Monday, April 22 on Initiative 1935 and the potential impacts to local government revenue and the risk related to existing rates. Staff plans to participate in this learning session.

Several documents are attached to this staff report that will provide the Board with input from various sources. If the Board wishes to take a position on this Initiative, a sample resolution template is also included for consideration. If so directed, Staff can agendize the resolution for discussion at a future meeting.

District General Counsel will provide a perspective on the Initiative for the Board.

FISCAL IMPACT: Undetermined at this time.

POSSIBLE MOTION: None

ATTACHMENTS: CSDA analysis of Ballot Initiative #1935 (11/5/2024)
Attorney General Title and Summary (2/3/2022)
Legislative Analyst's Office Impartial Analysis (1/19/2022)
Alliance for a Better California Press Release (2/3/2023)
Sample Resolution to Oppose Initiative 1935



California Special Districts Association
Districts Stronger Together

**BALLOT INITIATIVE #1935 (FILED AS #21-0042A1)
LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO RAISE
REVENUES FOR GOVERNMENT SERVICES.**

Eligible for November 5, 2024 California General Election Ballot

BACKGROUND

The purported “Taxpayer Protection and Government Accountability Act,” a statewide initiative measure sponsored by the California Business Roundtable (“CBRT”), would revise the state Constitution in a manner that could significantly undermine local control and disrupt the ability of state and local governments to provide essential services and infrastructure. If enacted, public agencies would face a drastic rise in litigation that could severely restrict their ability to meet essential services and infrastructure needs.

Initiative 1935, previously labeled 21-0042A1, is often called the “CBRT Initiative”, a reference to its proponents, an entity representing California’s wealthiest corporations. A growing opposition coalition has dubbed the initiative the “Taxpayer Deception Act.”

On February 1, 2023, California Secretary of State Shirley Weber issued a memo to all county clerks/registrars of voters announcing that proponents had filed the necessary number of valid signatures to make Initiative 1935 eligible for the November 5, 2024 General Election ballot. Proponents now have until June 27, 2024 to consider withdrawing the initiative before the Secretary of State officially certifies it for the ballot.

In Fall of 2023, Governor Gavin Newsom, joined by the California State Legislature and former State Senate President pro Tem John Burton, filed an emergency petition to the California Supreme Court for a pre-election challenge to Initiative 1935. On November 29, 2023, the Court issued an order to show cause why the measure should not be removed from the ballot and established a schedule for briefing the court, which is expected to rule on the matter before the end of June.

An amicus brief filed by CSDA and 10 other local government partners argues the measure is an unlawful revision of the state Constitution because of the ways the measure would redistribute authority between state and local governments and undermine essential functions of local governments.

Moreover, Initiative 1935 is so poorly drafted that it raises many interpretive issues that will not be simply resolved without requiring extensive litigation after passage. What follows is a summary of provisions that could significantly impact local governments pending future legal rulings.



SUMMARY

According to the Legislative Analyst's Office ("LAO") Ballot Initiative 21-0042A1 would result in "potentially substantially lower" state and local revenues, restricting the ability of local agencies and the State of California to fund services and infrastructure by:

- Adopting new and stricter rules for raising taxes, fees, assessments, and property-related fees.
- Revising the state Constitution, including portions of Propositions 13, 218, and 26 among other provisions, to the advantage of the initiative's proponents and plaintiffs; creating new grounds to challenge these funding sources and disrupting fiscal certainty.
- Restricting the ability of local governments to issue fines and penalties to corporations and property owners that violate local environmental, water quality, public health, public safety, fair housing, nuisance and other laws and ordinances.

The initiative includes provisions that would retroactively void *all* state and local taxes or fees adopted after January 1, 2022 that do not adhere to the provisions of this initiative, unless the tax or fee is reenacted in compliance with the initiative within 12 months. Compliance with the initiative could require placement of the invalidated revenue on a ballot for two-thirds voter approval. This may also affect indexed fees that adjust over time for inflation or other factors. Effectively, it would allow voters throughout California to invalidate the prior actions of local voters, undermining local control and voter-approved decisions about investments needed in their communities.

Specifically, including other provisions affecting the state government, the initiative would impact local agencies through revisions to the California Constitution as follows:

Local Tax and Fee Authority to Provide Local Services

Fees:

- One potentially adverse interpretation of the measure may require that, with few exceptions, fees and charges shall not exceed the "actual cost" of providing the product or service for which the fee is charged.
 - "Actual cost" is defined as the "...*minimum amount necessary...less other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds...*"
- The burden on the local government to prove the fee or charge does not exceed "actual cost" is heightened from a "*preponderance of the evidence*" to "*clear and convincing evidence*".



**California Special
Districts Association**

Districts Stronger Together

- In addition to limiting fees and charges to the so-called “actual cost” to the local government for providing the service, fees and charges must also be “reasonable” to the payor; no definition is provided for this possible new subjective reasonableness test.
- Defines *all* sources of revenue as either taxes or “exempt charges.”
- Lists Article XIID charges in Proposition 218 under the definition of “exempt” charges subjecting them to potential litigation.
- Exposes previously established fees indexed to inflation or other metrics to new standards and legal challenges.
- Adds to the Constitution a requirement for a board action to adopt, enact, create, establish, collect, increase, or extend any and all fees.

Taxes:

- Increases the threshold for voters to pass a local special tax initiative placed on the ballot by voters from a simple majority to a two-thirds majority, likely to address concerns over the 2017 California Supreme Court decision in *California Cannabis Coalition v. City of Upland*.
- Requires voter approval when an expansion of boundaries extends existing taxes or fees to new territory.
- New taxes can be imposed only for a specific duration.

Fines and Levees:

- Interferes with local enforcement efforts, by making it more difficult to impose fines and penalties for state and local law violations related to activities such as water discharge, waste recycling, weed abatement, fireworks, and housing code violations and unlawful commercial marijuana sales, just to name a few. The measure converts administratively imposed fines and penalties into taxes unless a new, undefined, and ambiguous “adjudicatory due process” is followed.

Litigation Exposure

- Significantly increases a public agency’s burden of proof from “preponderance of evidence” to “clear and convincing evidence” to prove compliance with the new fee requirements. By changing evidence standards to favor corporations suing public agencies, the initiative will promote costly litigation.
 - The local government would bear the burden of proving by clear and convincing evidence that a levy, charge or exaction is an “exempt charge” and not a tax.
- By enacting a new requirement that all fees must be “reasonable” to the payor but offering no definition as to what “reasonable” means, the initiative may provide a new avenue to challenge fees by enabling a plaintiff to claim a fee is not “reasonable” even if the fee meets the “actual cost” of service.



- Prop. 218 currently requires fees cover the *reasonable* cost of service. This initiative, however, may be viewed by some proponents as a revision to the Constitution that would require the near-impossible standard of predicting *actual* costs years into the future. To compound this challenge, the new standard also factors in the receipt of external revenues that are constantly shifting and typically outside the control of the local agency. It defines “actual costs” as:
 - “(i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing “actual cost” the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.”
- The initiative will foster endless litigation challenging local fees claiming they are not the “minimum amount necessary”. For instance:
 - Do roads need to be paved every 10 years or 50 years?
 - Does infrastructure need to be upgraded or replaced or not improved at all?
 - What is the minimum emergency response time necessary?

IMPACTS

- Could prevent new fees or assessments to fund water, sewer, trash, fire protection, parks and recreation, and other essential services and infrastructure.
 - Places billions of dollars in local government fee and charge revenues at heightened legal peril.
- Jeopardizes the public health and safety of communities by cutting off new revenue intended to pay for essential local services and infrastructure.
 - Substantially increases the legal and administrative cost of public infrastructure financing.
- With billions of dollars in deferred maintenance and unmet needs for California’s infrastructure, exacerbates the neglect and deterioration of our roads, dams, waterways, and other facilities.
- By limiting revenues to the “minimum amount necessary”, imposes a “race-to-the-bottom” in California that will halt investment in technological advancements that future generations will depend upon.
- Prevents critical investments in climate adaptation and community resilience to address drought, flooding, and wildfire as well as reduce emissions and harmful pollutants.
- Exposes taxpayers to a new wave of costly litigation, limits the discretion and flexibility of locally elected boards to respond to the needs of their communities, and injects uncertainty into the financing and sustainability of critical infrastructure.
- Restricting local services and infrastructure to the lowest and minimum amount possible will disproportionately impact the most underserved communities the hardest.



**California Special
Districts Association**

Districts Stronger Together

SUPPORT

- California Business Roundtable (CBRT) – Sponsor
 - Direct contributors to Initiative 1935 include, but are not limited to:
 - AMR Holdco, Inc., private ambulance company based in Colorado
 - Michael K. Hayde, Including Western National Group and Affiliated Entities
 - Kilroy Realty
 - Hudson Pacific Properties and Affiliated Entities
 - Douglas Emmett Properties, LP and Affiliated Entities
 - Shorenstein Realty Services and Affiliated Entities
 - Financial contributors to the CBRT Issues PAC include, but are not limited to:
 - Aera Energy
 - Albertsons Safeway
 - Blackstone Real Estate Partners
 - California Business PAC, Sponsored by CalChamber
 - Dart Container
 - Howard Jarvis Taxpayers Association
 - Majestic Realty
 - Pacific Ethanol
 - PEPSICO
 - Pharmaceutical Research and Manufacturers of America
 - Sempra Energy
 - State Farm Insurance
 - Sutter Health
 - 7-Eleven

OPPOSITION

- Alliance for a Better California
- AFSCME California
- CalCities (League of California Cities)
- California Alliance for Jobs
- California Contract Cities Association
- California Professional Firefighters
- California Special Districts Association
- California State Association of Counties
- California State Council of Laborers
- Rebuild SoCal Partnership
- SEIU California
- Nearly 200 local agencies, including over 100 special districts

2

February 3, 2022
Initiative 21-0042 (Amdt. 1)

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

**LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO
RAISE REVENUES FOR GOVERNMENT SERVICES. INITIATIVE**

CONSTITUTIONAL AMENDMENT. For new or increased state taxes currently enacted by two-thirds vote of Legislature, also requires statewide election and majority voter approval. Limits voters' ability to pass voter-proposed local special taxes by raising vote requirement to two-thirds. Eliminates voters' ability to advise how to spend revenues from proposed general tax on same ballot as the proposed tax. Expands definition of "taxes" to include certain regulatory fees, broadening application of tax approval requirements. Requires Legislature or local governing body set certain other fees. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: **Lower annual state and local revenues, potentially substantially lower, depending on future actions of the Legislature, local governing bodies, voters, and the courts.** (21-0042A1.)

3



January 19, 2022

21-0042 Amdt. 1

Hon. Rob Bonta
Attorney General
1300 I Street, 17th Floor
Sacramento, California 95814

RECEIVED

Jan 19 2022

Attention: Ms. Anabel Renteria
Initiative Coordinator

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Dear Attorney General Bonta:

Pursuant to Elections Code Section 9005, we have reviewed the proposed constitutional Taxpayer Protection and Government Accountability Act initiative (A.G. File No. 21-0042, Amendment #1).

Background

State Government

Taxes and Fees. This year's state budget spends over \$255 billion in state funds. Over 90 percent of the state budget is funded with revenues from taxes. These include, for example, sales taxes paid on goods and income taxes paid on wages and other sources of income. Much of the rest of the state budget is funded by fees and other charges. Examples include: (1) charges relating to regulatory activities; (2) charges for specific government services or products, like fees charged to drivers to improve roads; (3) charges for entering state property, such as a state park; and (4) judicial fines, penalties, and other charges. The State Constitution requires the state to set fees at a reasonable level, generally reflecting the costs of the services or benefits provided. The state uses revenue from taxes and fees to fund a variety of programs and services, including education, health care, transportation, and housing and homelessness services.

Current Requirements to Approve Taxes and Fees. Under the State Constitution, state tax increases require approval by two-thirds of each house of the Legislature or a majority vote of the statewide electorate. The Legislature can reduce taxes with a majority vote of each house, provided the change does not result in an increase in taxes paid by any single taxpayer. In many cases, the Legislature has enacted statutes that delegate its authority to adjust fees and other

Legislative Analyst's Office
California Legislature
Gabriel Petek, Legislative Analyst
925 L Street, Suite 1000, Sacramento, CA 95814
(916) 445-4656

charges to administrative entities, like state departments. In these cases, these charges can be increased or changed by the department within certain limits.

Local Government

Taxes and Fees. The largest local government tax is the property tax, which raises roughly \$75 billion annually. Other local taxes include sales taxes, utility taxes, and hotel taxes. In addition to these taxes, local governments levy a variety of fees and other charges. Examples include parking meter fees, building permit fees, regulatory fees, and judicial fines and penalties. In order to be considered a fee, the charge cannot exceed the reasonable costs to the local government of providing the associated product or service. Local governments use revenues from taxes and fees to fund a variety of services, like fire and police, public works, and parks.

Current Requirements to Approve Taxes and Fees. State law requires increases in local taxes to receive approval of the local governing body—for example, a city council or county board of supervisors—as well as approval of voters in that local jurisdiction. Most proposed taxes require a two-thirds vote of the local governing board before being presented to the voters. Special taxes (those used for a specific purpose) require a two-thirds vote of the electorate while other types of taxes require a majority vote of the electorate. The majority-vote general taxes can be used for any purpose. Recent case law suggests that citizen initiative special taxes may be approved by majority vote, rather than a two-thirds vote. Currently, local governing bodies have the ability to delegate their authority to adjust fees and other charges to administrative entities, like city departments. In these cases, these charges can be increased or changed by the department within certain limits.

Proposal

This measure amends the State Constitution to change the rules for how the state and local governments can impose taxes, fees, and other charges.

State and Local Government Taxes

Expands Definition of Tax. The measure amends the State Constitution to expand the definition of taxes to include some charges that state and local governments currently treat as fees and other charges. For example, certain charges imposed for a benefit or privilege granted to a payer but not granted to those not charged would no longer be considered fees. As a result, the measure could increase the number of revenue proposals subject to the higher state and local vote requirements for taxes discussed below.

Requires Voter Approval for State Taxes. The measure increases the vote requirements for increasing state taxes. Specifically, the measure requires that legislatively proposed tax increases receive approval by two-thirds of each house *and* a majority vote of the statewide electorate. Voters would still be able to increase taxes by majority vote of the electorate without legislative action, however. Any state tax approved between January 1, 2022 and the effective date of this measure would be nullified unless it fulfills the requirements of the measure.

Requirements for Approving Local Taxes. Whether sought by the local governing body or the electorate, the measure establishes the same approval requirements for increasing local

special taxes. Any local tax approved between January 1, 2022 and the effective date of this measure would be nullified unless it fulfills the requirements of the measure.

Allowable Uses and Duration of State and Local Tax Revenues Must Be Specified. The measure requires state and local tax measures to identify the type and amount (or rate) of the tax and the duration of the tax. State and local government general tax measures must state that the revenue can be used for general purposes.

State and Local Government Fees

Requires the Legislature and Local Government Bodies to Impose State and Local Fees. Fees would have to be imposed by a majority vote of both houses of the Legislature or local governing bodies. The measure would restrict the ability of state and local governments to delegate fee changes to administrative entities. The extent of these restrictions would depend on future court decisions. Any fee approved between January 1, 2022 and the effective date of this measure would be nullified unless it fulfills the requirements of the measure.

Some New State and Local Fees Could Not Exceed Actual Costs. For some categories of fees, if the Legislature or a local governing body wished to impose a new fee or make changes to an existing fee, the measure generally would require that the charge be both reasonable and reflect the actual costs to the state or local government of providing the service. The measure also specifies that actual cost should not exceed “the minimum amount necessary.” In many cases, existing fees already reflect the government’s actual costs. In other cases, some fees would have to more closely approximate the payer’s actual costs in order to remain fees. If a fee payer challenged the charge, the state or local government would need to provide clear and convincing evidence that the fee meets this threshold. State and local governments also would bear the burden of providing clear and convincing evidence that the levy is a fee—which is not subject to a vote by the electorate—and not a tax under the new definition.

Fiscal Effects

Lower State Tax and Fee Revenue. By expanding the definition of a tax, increasing the vote requirements for approving taxes, and restricting administrative changes to fees, the measure makes it harder for the Legislature to increase nearly all types of state revenues. The extent to which revenues would be lower under the measure would depend on various factors, most notably future decisions made by the Legislature and voters. For example, requirements for legislative approval of fee increases currently set administratively could result in lower fee revenues, depending on future votes of the Legislature. That lower revenue could be particularly notable for some state programs largely funded by fees. Due to the uncertainty of these factors, we cannot estimate the amount of reduced state revenue, but it could be substantial.

Lower Local Government Tax and Fee Revenue. Compared to the state, local governments generally face greater restrictions to raising revenue. By expanding the definition of taxes and restricting administrative changes to fees, the measure would make it somewhat harder for local governments to raise revenue. Consequently, future local tax and fee revenue could be lower than they would be otherwise. The extent to which revenues would be lower is unknown, but

fees could be more impacted. The actual impact on local government revenue would depend on various factors, including future decisions by the courts, local governing bodies, and voters.

Possible Increased State and Local Administrative Costs to Change Some Fee Levels. In some cases, state and local departments would need to develop methods for setting fees to reflect actual costs if the Legislature or local governing bodies wanted to change those fees in the future. Estimating actual costs by program and fee source could involve some added workload for those state and local departments, which likely would be supported by fee revenue. The extent of these administrative costs would depend on (1) whether the state and local governments determine a fee increase is needed in order to maintain their current level of programs and services funded through fee revenue and (2) future court decisions.

Summary of Fiscal Effects. We estimate that this measure would have the following major fiscal effects:

- Lower annual state and local revenues, potentially substantially lower, depending on future actions of the Legislature, local governing bodies, voters, and the courts.

Sincerely,



for Gabriel Petek
Legislative Analyst



for Keely Martin Bosler
Director of Finance



FOR IMMEDIATE RELEASE
February 2, 2023
Contact: Mike Roth, 916.444.7170

Educators, Nurses, Firefighters, Local Government and Infrastructure Groups Vow to Protect Voters & Vital Local Services from Deceptive Corporate Ballot Measure

California Business Roundtable initiative steals voters' power to determine local priorities, lets corporations evade accountability

Latest poll showed overwhelming opposition from voters

Sacramento, CA – The Alliance for a Better California, League of California Cities, California State Association of Counties, California Special Districts Association, California Alliance for Jobs and the Contract Cities Association joined together to announce strong opposition to the deceptive ballot measure sponsored by the California Business Roundtable (CBRT), the lobbying arm of the largest and wealthiest corporations in California.

The coalition of public safety, education, labor, local government and infrastructure groups are vocalizing their opposition as the California Secretary of State's office announced that the initiative has qualified for the November 2024 ballot.

"Educators, nurses and firefighters won't allow extreme, irresponsible corporations to threaten our democracy - there's just too much at stake, from the quality of our children's education to the air they breathe," said the **Alliance for a Better California**, an organization that includes SEIU California, the California Teachers' Association,

California Professional Firefighters, California Federation of Teachers, California School Employees Association, California Faculty Association, California Labor Federation and the American Federation of State County and Municipal Employees.

“This deceptive initiative eliminates corporate accountability for the damage they do to our environment, strips voters of the power to set funding priorities for our communities, and drains billions in funding from our schools, public safety, and homelessness response to name just a few. We are going to fight with everything we’ve got to protect our democracy and our children’s future,” the **Alliance** continued.

“This is the third attempt by deep-pocketed special interest groups to advance an initiative that undermines the rights of local voters to decide what their communities need and jeopardizes the ability of local governments to deliver essential services,” said **League of California Cities Executive Director and CEO Carolyn Coleman**. “It was a bad idea in 2018, it was a bad idea again in 2022. And it will still be a bad idea in 2024.”

“Counties continue to oppose this deceptive initiative because it undermines the abilities of voters and locally elected officials to provide critical services. This measure obliterates the constitutional authority of locally elected local governments to determine the right balance between revenue and the degree of local services needed by their communities,” said **Graham Knaus, CEO, California State Association of Counties**.

“At this critical time in California’s history, our communities cannot afford to do even less than the status quo. Sadly, this initiative would lock us into a race-to-the-bottom. Overcoming challenges like drought, flooding, and wildfire will require all of us to work together and consider the real costs of undermining our future. When we think of the kind of communities we want to leave our children and grandchildren, we are not content to settle for the ‘minimum amount necessary’ and we are not willing to limit their voice at the ballot box,” said **Neil McCormick, Chief Executive Officer, California Special Districts Association**.

“The so-called Taxpayer Protection Act will damage our ability to fund and construct the infrastructure projects that support California’s economy. Passage of this measure will mean less safe roads, more congestion and fewer family supporting jobs across the state,” said **Michael Quigley, Executive Director, California Alliance for Jobs**.

“If passed, this measure could cause irreparable harm to a city’s ability to provide essential services to its residents. This measure is a wolf in sheep’s clothing,” said **Marcel Rodarte, Executive Director, California Contract Cities Association**.

The CBRT measure would create major new loopholes that allow wealthy corporations to avoid paying their fair share for the impacts they have on our communities, while allowing corporations to evade enforcement when they violate environmental, health, safety, and other state and local laws. It would also significantly restrict the ability of

local voters, local governments, and state elected officials to fund critical services like public schools, fire and emergency response, public health, parks, libraries, affordable housing, homeless and mental health services, and public infrastructure. Some of the state's biggest corporations, developers, mega-landlords, and their political committees spent millions of dollars to put the deceptive and self-interested measure before voters.

Steals power from voters

The initiative would steal power away from voters, prohibiting local advisory measures where voters provide direction to politicians on how they want their local tax dollars spent. The measure would make it harder for voters to pass measures needed to fund local services and local infrastructure. It would also retroactively cancel measures already passed by voters, stripping voters of a say in local decisions.

As Los Angeles Times columnist Michael Hiltzik explained, "The so-called Taxpayer Protection and Government Accountability Act is just one more example of how special interests love to claim that they're getting government off the backs of the people, when their real goal is to saddle up themselves."

Eliminates corporate accountability

The initiative claims to be about accountability while actually eliminating corporations' accountability for impacts they have on local infrastructure or damage they do to our air, water, or environment.

Threatens schools, vital services and disaster response

The initiative would force cuts to public schools, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services, and more. It would also reduce funding for critical infrastructure like streets and roads, public transportation, drinking water, new schools, sanitation, and utilities. During a time when our children are still recovering from the impacts of the pandemic, our state is experiencing a deluge of extreme weather disasters, and homeless residents are perishing on our streets, our communities cannot afford for these vital services to be eliminated.

Strong Voter Opposition

A statewide poll conducted last February found voters resoundingly rejected the measure, with 54% of voters opposed and only 25% in support. The remaining 21% were undecided.

SAMPLE RESOLUTION TO OPPOSE INITIATIVE 1935 (FORMERLY 21-0042A1)

WHEREAS, an association representing California’s wealthiest corporations is spending millions of dollars to promote a deceptive proposition currently eligible for the November 2024 statewide ballot; and

WHEREAS, the proposed proposition, Initiative 1935 (formerly 21-0042A1), has received the official title: “LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO RAISE REVENUES FOR GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT”; and

WHEREAS, the measure would revise the Constitution to allow corporations to more easily sue public agencies, costing residents and taxpayers millions of dollars and disrupting essential services; and

WHEREAS, the measure would retroactively invalidate billions of dollars in local government funding for essential services and infrastructure, including [SPECIFIC SERVICES PROVIDED BY DISTRICT/ORGANIZATION], as well as to schools, fire and emergency response, law enforcement, public health, parks, libraries, housing, services to address homelessness and support mental health, and more; and

[WHEREAS, IF AVAILABLE, PLEASE CITE ANY POTENTIAL SPECIFIC FISCAL AND SERVICE IMPACTS TO YOUR COMMUNITY THAT COULD RESULT FROM THIS INITIATIVE.]

WHEREAS, the measure limits voters’ rights, containing undemocratic provisions that would make it more difficult for local voters to pass measures to fund services, provisions that retroactively cancel measures recently passed by local voters, and provisions that prevent voters from passing advisory measures that provide direction on how they want their local tax dollars spent; and

WHEREAS, the measure restricts the discretion and flexibility of locally elected boards to respond to the needs of their communities, and injects uncertainty into the financing and sustainability of critical infrastructure; and

WHEREAS, the measure constrains state and local officials’ ability to protect our environment, public health and safety, and our neighborhoods against those who violate the law; and

WHEREAS, the measure is opposed by hundreds of local governments, firefighters and other first responders, healthcare providers, teachers, working families, and local elected officials.

THEREFORE, BE IT RESOLVED that the [DISTRICT/ORGANIZATION NAME] opposes Initiative 1935 (formerly 21-0042A1);

BE IT FURTHER RESOLVED, that the [DISTRICT/ORGANIZATION NAME] will join the No on Initiative 1935 (formerly 21-0042A1) coalition, a growing coalition of local government, public safety, labor, infrastructure advocates, and other organizations throughout the state.

We direct staff to email a copy of this adopted resolution to the California Special Districts Association at advocacy@cgsda.net.

PASSED, APPROVED, AND ADOPTED this day ____ of ____, 2024.



Helendale Community Services District

DATE: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #10
Discussion and Possible Action Regarding Payment of Unfunded Accrued Liability to CalPERS

STAFF RECOMMENDATION:

Staff seeks approval of this item.

STAFF REPORT:

In an effort to contain the cost for retirement pensions, CalPERS allows any annual accrued liability to be paid off each year. This option saves the District approximately 3.4% in interest on the annual amount. This amount changes every year based upon performance of PERS investments, actuarial changes and other economic conditions. However, paying off the amount each year saves the Districts interest that would continue to accrue on the unfunded amount. Currently, the District's overall Unfunded Accrued Liability is approximately \$771,816 as of June 2022 Actuarial Valuation.

For the past several years, the District has paid off the outstanding Unfunded Actuarial Liability (UAL) for the CalPERS retirement system. This amount is programmed into the budget and expended from Fund 10 (Administration). In FY21 the amount was \$24,057; FY 22-\$29,326; FY23 - \$42,555. For FY2024, the amount was \$39,395 for Classic employee and \$0 for PEPRAs employees. For FY25, the amount is \$55,378 for Classic and \$1,211 for PEPRAs members. The District has until July 31 deadline to pay off the UAL.

FISCAL IMPACT: \$55,378 (Classic) and \$1,211 (PEPRA).

ACTION: Motion to approve the payment of UAL in an amount up to \$56,589

ATTACHMENTS:

CalPERS Circular Letter dated April 5, 2024
Annual Valuation Cover letter as of July 2023, for Classic employees
Annual Valuation Report as of July 2023, for PEPRAs employees

Save 3.4% Interest Through a UAL Lump-Sum Prepayment

April 5, 2024

Circular Letter: 200-016-24

Topic: Financial

To: All Contracting Public Agencies

Purpose

The purpose of this Circular Letter is to inform you about the option of prepaying your annual Unfunded Accrued Liability (UAL) to save 3.4% interest.

Save 3.4% Interest by Prepaying Annual UAL in July

Springtime is the budget planning season for many public agencies, and we want to make sure you're aware of this cost-saving payment option available to all California Public Employees' Retirement System (CalPERS) contracting agencies. If you make a lump-sum prepayment of your annual UAL in July, we will discount your annual payment by 3.4% interest savings. When your contributions are invested early in the fiscal year it gives a better chance of maximizing potential investment returns throughout the remainder of the year. Last year, nearly 65% of our contracting agencies took advantage of this incentive and saved money. We want to make sure you're aware of this option while planning your budget. **This incentive is exclusive to the month of July.**

Find Your Prepayment Amount

There are two ways to find your lump-sum prepayment amount. You can access your agency's most recent actuarial valuation report on the CalPERS website or you can contact your assigned actuary. The annual UAL prepayment amount is found on page 4 under required contributions.

Payment Timing and Methods

Your UAL receivables for FY 2024-25 are available in myCalPERS starting July 1, 2024. Lump-sum UAL prepayments must be received and posted by CalPERS no later than July 31, 2024, or myCalPERS will automatically set up a 12-month payment plan. Payments should be made by the below methods.

Be Prepared

In July 2023, We Transitioned our EFT Bank Vendor to U.S. Bank

If you use myCalPERS to send electronic funds transfer (EFT) payments to CalPERS, you need to notify your bank of the switch to U.S. Bank, our new vendor if you have not done so already. If you don't notify your bank of this change, your payment may be rejected if your account has existing blocks that require your approval to change.



**California Public Employees' Retirement System
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2023

**Miscellaneous Plan of the Helendale Community Services District (CalPERS ID: 1809345897)
Annual Valuation Report as of June 30, 2022**

Dear Employer,

Attached to this letter is the June 30, 2022 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2024-25.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2022.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2022.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration (board) adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution requirements as needed. This valuation is based on an investment return assumption of 6.8%, which was adopted by the board in November 2021. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021.

Required Contributions

The table below shows the minimum required employer contributions for FY 2024-25 along with estimates of the required contributions for FY 2025-26. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2024-25	15.24%	\$55,378
<i>Projected Results</i>		
2025-26	15.2%	\$63,000

The actual investment return for FY 2022-23 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 6.8%. **To the extent the actual investment return for FY 2022-23 differs from 6.8%, the actual contribution requirements for FY 2025-26 will differ from those shown above.** For additional details regarding the assumptions and methods used for these projections, please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through FY 2029-30.

Changes from Previous Year's Valuations

There are no significant changes in actuarial assumptions or policies in the 2022 actuarial valuation. There may be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in "Highlights and Executive Summary" and in Appendix A of the Section 2 report in "Actuarial Methods and Assumptions." The effects of any changes on the required contributions are included in "Reconciliation of Required Employer Contributions," also in the Section 2 report.

Questions

A CalPERS actuary is available to answer questions about this report. Other questions may be directed to the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,



SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS



RANDALL DZIUBEK, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



**California Public Employees' Retirement System
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2023

**PEPRA Miscellaneous Plan of the Helendale Community Services District (CalPERS ID: 1809345897)
Annual Valuation Report as of June 30, 2022**

Dear Employer,

Attached to this letter is the June 30, 2022 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2024-25.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2022.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2022.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration (board) adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution requirements as needed. This valuation is based on an investment return assumption of 6.8%, which was adopted by the board in November 2021. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021.

Required Contributions

The table below shows the minimum required employer contributions and the PEPRA member contribution rate for FY 2024-25 along with estimates of the required contributions for FY 2025-26. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Member Contribution Rate
2024-25	7.87%	\$1,211	7.75%
<i>Projected Results</i>			
2025-26	7.9%	\$2,000	TBD

The actual investment return for FY 2022-23 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 6.8%. **To the extent the actual investment return for FY 2022-23 differs from 6.8%, the actual contribution requirements for FY 2025-26 will differ from those shown above.** For additional details regarding the assumptions and methods used for these projections, please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through FY 2029-30.

Changes from Previous Year's Valuations

There are no significant changes in actuarial assumptions or policies in the 2022 actuarial valuation. There may be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in "Highlights and Executive Summary" and in Appendix A of the Section 2 report in "Actuarial Methods and Assumptions." The effects of any changes on the required contributions are included in "Reconciliation of Required Employer Contributions," also in the Section 2 report.

Questions

A CalPERS actuary is available to answer questions about this report. Other questions may be directed to the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,



SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS



RANDALL DZIUBEK, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Helendale Community Services District

DATE: April 18, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #10
Discussion and Possible Action Regarding Approval of Workers Compensation Insurance Policy

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

In 2020, the Board approved the transition from SDRMA to Cal Mutual's JPA insurance carrier that represented a substantial savings for the District at that time.

Zenith, the new worker's comp carrier is regulated by the Workers Compensation Insurance Bureau (WCIRB) and as such is required to perform audits of its clients. The driver for workers compensation costs are District payroll, employee classification and claims history/rating. The classification each employee is assigned are defined by WCIRB. Carriers are subject to audits by the WCIRB to ensure they are classifying employees correctly.

The District's safety record has kept our net rates stable. When we transitioned from SDRMA to Zenith we had a rating of 1.25 for our Experience Modification (ExMod), which is a rating based upon our safety record. Currently the District's rating from the State-wide Workers Compensation Insurance Rating Bureau (WCIRB) is .80. The lower the accident rating the better the District's premiums will be. This is a testament to focus placed on safety and the attention to safe work practices on the part of our employees. According to the insurer, our loss record has been exemplary thereby keeping our rates as low as possible.

The premium for 7/1/20 – 4/30/21 was \$24,356 after the audit amount was added to the initial premium. For the period of 5/1/21 – 4/30/22 the premium was \$32,294. The rate for 5/1/22 – 4/30/23 was \$30,446. For the upcoming coverage period, the rate will be \$33,565. The chart below provides costs by year.

Premium are listed below:

7/1/20 – 4/30/21	\$24,356
5/1/21 – 4/30/22	\$32,294.
5/1/22 – 4/30/23	\$30,446
5/1/23-4/30/24	\$33,565
5/1/24-4/30/25	\$23,125.

During the course of the year, Zenith performs an audit of the District's payroll which typically results in a minor mid-year upward adjustment in the rates. Because of this, Staff is requesting that the Board approve a maximum of \$25,000 to cover a potential adjustment due to payroll increases.

FISCAL IMPACT: \$25,000

POSSIBLE MOTION: Approve the amount of \$25,000 for Worker's Compensation costs from May 1, 2024, through April 30, 2025.

ATTACHMENTS: Zenith Proposal
WCIRB Experience Rating Form

Renewal Proposal of # Z137599603

Date: 04/11/2024

HELENDALE COMMUNITY SERVICES DISTRICT
26540 VISTA RD
HELENDALE CA 92342

George Pappas

ALLIED COMMUNITY INSURANCE SERVICES LLC
Prod Cd: 093499A 20.0
(717) 657-9671
11452 EL CAMINO REAL
SUITE 250
SAN DIEGO CA 92130

Workers' Compensation Proposal

Policy Period: 05/01/2024 at 12:01 a.m. to
05/01/2025 at 12:01 a.m.

Employer's Liability Limits: 1,000,000/1,000,000/1,000,000

Group Membership: WATER INDUSTRY GROUP >= \$9,200

Estimated Payroll : \$1,524,673
Total Estimated Premium (without fees): \$21,809
Total State Fees & Assessments: \$1,319
Total Estimated Premium Incl Charges: \$23,128

Selected Payment Plan

Selected Payment Option: Installment Plan
Billing Type: Direct Bill
Frequency: Monthly
Deposit Premium: \$5,452 / 25%
State Fees & Assessments: \$330
Total Due Up Front: \$5,782

Zenith Insurance Company and its wholly owned subsidiary ZNAT Insurance Company (together, "Zenith") offer flexible payment options and there is never a charge for installments.

You will be billed directly by Zenith Insurance Company.

The remaining amount due will be paid in 3 installments of \$5,782.

Dividend Plan for WATER INDUSTRY GROUP >= \$9,200

This proposal is based on the employer's membership in the WATER INDUSTRY GROUP >= \$9,200, and if accepted, will make the insured member eligible for future dividends which may be declared by the Zenith Insurance Company Board of Directors. Under California workers' compensation insurance, a dividend is a refund to the policyholder that represents a portion of the premium that the insurer did not need to pay claims or meet expenses.

Under California law it is unlawful for an insurer to promise the future payment of dividends under an unexpired workers' compensation policy or to misrepresent the conditions for dividend payment. Dividends are payable only pursuant to conditions determined by the Board of Directors or other governing board of the Zenith Insurance Company following policy expiration. Forfeiture of a right to, reduction in the amount of, or delay in the payment of a policyholder's dividend due to the policyholder's failure to accept renewal of the policy or subsequent policies issued by the same insurer is illegal and constitutes an unfair practice.

It is a misdemeanor for any insurer or officer or agent thereof, or any Insurance broker or solicitor, to promise the payment of future workers' compensation dividends. Past dividend performance is no guarantee of an insurer's future dividend performance.

This proposal is good until 05/01/2024 at 12:01 a.m. and is subject to the terms and conditions of the policy for which this proposal is given, including any special conditions and/or exclusions that may apply. This proposal does not constitute an insurance policy.

- * This proposal is based on information given to us. Please verify the information contained in this proposal and read the Proposal Disclaimer carefully.
- * This proposal was issued by: Zenith Insurance Company, 3 Park Pl - Ste 200, Dublin, CA 94568 Phone: (559) 449-4715, Underwriter: Lori Henson

California Premium Calculation Zenith Insurance Company

STATE COVERAGE									
State	From	Through	Class Code	Description	No. of Emp FT/PT	Est. Payroll	Manual Rate	Est. Manual Premium	Est Net Rate*
CA	05/01/24	05/01/25	7520-0	WATER COMPANIES--ALL EMPLOYEES--INCLUDING CONSTRUCTION OR EXTENSION OF LINES.	5/0	410,803	3.85	15,816	1.94
CA	05/01/24	05/01/25	7580-0	SANITARY OR SANITATION DISTRICTS OPERATION--ALL EMPLOYEES.	4/0	302,113	3.95	11,933	1.99
CA	05/01/24	05/01/25	8742-0	SALESPERSONS--OUTSIDE.	0/5	37,000	0.79	292	0.40
CA	05/01/24	05/01/25	8810-0	CLERICAL OFFICE EMPLOYEES--N.O.C.	3/1	244,884	0.60	1,469	0.30
CA	05/01/24	05/01/25	9410-0	MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES--NOT ENGAGED IN MANUAL LABOR,DIRECT SUPERVISION OF CONSTRUCTION OR ERECTION WORK -- N.O.C.	8/1	476,173	1.89	9,000	0.95
CA	05/01/24	05/01/25	9420-0	MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES--ALL OTHER EMPLOYEES--INCLUDING LABORERS, MECHANICS AND STOREKEEPERS--N.O.C.	1/2	53,700	8.87	4,763	4.47

*Est. Net Rate is the manual rate modified by an experience modification factor (if applicable) and other adjustments.

California Adjustments and Calculation Details

05/01/24 to 05/01/25

State Manual Premium			\$43,273
Modified Premium		(80.00%)	\$-8,655
Employers Liability Limits 1,000,000 Per Accident 1,000,000 Per Disease 1,000,000 Policy Limit		(.00%)	\$0
Risk Adjustment		(-37.00%)	\$-12,809
State Regulatory Assessment		.056375	\$1,229
Ciga Charges		0	\$0
State Regulatory Fraud Assessment		.004122	\$90
Total State Assessments			\$1,319
Total Estimated Policy Premium & Fees			\$23,128

Notices and Disclaimers

PROPOSAL DISCLAIMER: *This proposal is subject to the information provided by you and/or the insurance agent, verification of this information and the applicable rates and underwriting guidelines applicable at the time. All proposals are for illustration purposes only; the actual premiums and coverage will be based on certain underwriting criteria, manuals, rates, rating plans and classifications. We reserve the right to change our manuals and apply the changes to the policy if authorized by law or a governmental agency regulating this insurance. The premium calculation details shown are estimates. The final premium will be determined after the policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by the policy. The final premium may also be affected by certain state legislative and/or regulatory changes. If the final premium is more than the premium you paid to us, you must pay us the balance. If the final premium is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy. You may be subject to a cancellation penalty in the event you cancel the policy prior to the policy expiration date. In the event any provision of this proposal and any provision of the policy, including endorsements, if any, are inconsistent or conflicting, the inconsistent or conflicting provision of the policy shall control.*

POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE: *Coverage for acts of terrorism is included in the proposal. You are hereby notified that under the Terrorism Risk Insurance Act, as amended in 2015, the definition of act of terrorism has changed. As defined in Section 102(1) of the Act: The term "act of terrorism" means any act or acts that are certified by the Secretary of the Treasury - in consultation with the Secretary of Homeland Security, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion. Under the coverage, any losses resulting from certified acts of terrorism may be partially reimbursed by the United States Government under a formula established by the Terrorism Risk Insurance Act, as amended. However, your policy may contain other exclusions which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government generally reimburses 85% through 2015; 84% beginning on January 1, 2016; 83% beginning on January 1, 2017; 82% beginning on January 1, 2018; 81% beginning on January 1, 2019, and 80% beginning on January 1, 2020 of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage. The Terrorism Risk Insurance Act, as amended, contains a \$100 billion cap that limits United States government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds \$100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed \$100 billion, your coverage may be reduced. The portion of the annual premium that is attributable to coverage for acts of terrorism is CA \$0.00 per \$100 of payroll and does not include any charges for the portion of losses covered by the United States government under the Act.*

NOTICE OF MEDICAL PROVIDER NETWORK/PANEL: *Our medical management team maintains a comprehensive medical provider network or panel depending on the region, that includes a full range of health care providers, primary, and specialty care physicians, as well as hospitals and associated services. The health care service providers in our network have been selected based on their geographic location, specialty and credentials. All workers' compensation medical treatment provided under the policy will be administered by appropriately credentialed providers according to nationally accepted evidence-based treatment guidelines.*

CALIFORNIA EXECUTIVE OFFICER, PARTNER, MANAGING MEMBER EXCLUSIONS: *Any Officer, Director, Partner or Managing Member that desires to be excluded from coverage must complete the attached waiver (one signed waiver per excluded individual) - the law strictly prohibits our ability to exclude these individuals from coverage until we have received and accepted a signed waiver. Please return any/all signed waivers with binding order or instructions to your local Zenith underwriting office.*

California Short-Rate Cancellation Disclosure Notice

**IMPORTANT NOTICE ABOUT THE POLICY OF INSURANCE FOR WHICH YOU HAVE APPLIED
PLEASE READ THE FOLLOWING INFORMATION CAREFULLY**

The policy for which you have applied contains a cancellation provision that permits us to refund premium on a basis other than the pro rata when you cancel the policy. Under the policy for which you have applied, if you cancel the policy, your final premium will be calculated based on the time your policy was in force with us, increased by the percentage specified in the short-rate cancellation table listed below.

Short Rate Cancellation Table

Short Rate Cancellation Table FOR TERM OF ONE YEAR							
---	--	--	--	--	--	--	--

Days Policy In Force	Percent of One Year Premium	Days Policy In Force	Percent of One Year Premium	Days Policy In Force	Percent of One Year Premium
1	5%	95-98	37%	219-223	69%
2	6%	99-102	38%	224-228	70%
3-4	7%	103-105	39%	229-232	71%
5-6	8%	106-109	40%	233-237	72%
7-8	9%	110-113	41%	238-241	73%
9-10	10%	114-116	42%	242-246 (8 mos.)	74%
11-12	11%	117-120	43%	247-250	75%
13-14	12%	121-124 (4 mos.)	44%	251-255	76%
15-16	13%	125-127	45%	256-260	77%
17-18	14%	128-131	46%	261-264	78%
19-20	15%	132-135	47%	265-269	79%
21-22	16%	136-138	48%	270-273 (9 mos.)	80%
23-25	17%	139-142	49%	274-278	81%
26-29	18%	143-146	50%	279-282	82%
30-32 (1 mo.)	19%	147-149	51%	283-287	83%
33-36	20%	150-153 (5 mos.)	52%	288-291	84%
37-40	21%	154-156	53%	292-296	85%
41-43	22%	157-160	54%	297-301	86%
44-47	23%	161-164	55%	302-305 (10 mos.)	87%
48-51	24%	165-167	56%	306-310	88%
52-54	25%	168-171	57%	311-314	89%
55-58	26%	172-175	58%	315-319	90%
59-62 (2 mos.)	27%	176-178	59%	320-323	91%
63-65	28%	179-182 (6 mos.)	60%	324-328	92%
66-69	29%	183-187	61%	329-332	93%
70-73	30%	188-191	62%	333-337 (11 mos.)	94%
74-76	31%	192-196	63%	338-342	95%
77-80	32%	197-200	64%	343-346	96%
81-83	33%	201-205	65%	347-351	97%
84-87	34%	206-209	66%	352-355	98%
88-91 (3 mos.)	35%	210-214 (7 mos.)	67%	356-360	99%
92-94	36%	215-218	68%	361-365 (12 mos.)	100%

Workers' Compensation Experience Rating Form

HELENDALE COMMUNITY SERVICES DISTRICT (NONPROFIT CORP)
P.O.BOX 359
HELENDALE CA 92342

Bureau Number 9-41-59-17-R
Effective Date **05/01/2024**
Issue Date 01/02/2024
Experience Modification **80%**
Insurer ZENITH INSURANCE COMPANY
Insurer Group FAIRFAX FIN GRP #3
Policy Number Z137599603
Issuing Office FRESNO
Experience Period 08/01/2019 to 08/01/2022

Summary of Payroll and Expected Losses

Class Code	Payroll	Expected Loss Rate per \$100 payroll	Expected Losses	D-Ratio	Expected Primary Losses	Expected Excess Losses
Insurer: 189 Policy Period : 05/01/2022 to 05/01/2023						
7520	347,979	1.13	3,932	0.198	779	3,153
7580	271,662	1.05	2,852	0.201	573	2,279
8742	54,550	0.10	55	0.220	12	43
8810	258,323	0.08	207	0.252	52	155
9410	537,431	0.36	1,935	0.242	468	1,467
9420	145,188	3.36	4,878	0.200	976	3,902
Totals	1,615,133		13,859		2,860	10,999

Summary of Claims and Actual Losses

Primary Threshold: 9,500

Claim Number	Injury Type	Open / Closed	Actual Losses	Actual Primary Losses
940487	06	Closed	194	0
960041	06	Closed	106	0
Totals	2		300	0

Insurer: 189 Policy Period : 05/01/2021 to 05/01/2022

Class Code	Payroll	Expected Loss Rate per \$100 payroll	Expected Losses	D-Ratio	Expected Primary Losses	Expected Excess Losses
7520	322,594	1.13	3,645	0.198	722	2,923
7580	261,945	1.05	2,750	0.201	553	2,197
8742	64,625	0.10	65	0.220	14	51
8810	247,543	0.08	198	0.252	50	148
9410	487,677	0.36	1,756	0.242	425	1,331
9420	175,198	3.36	5,887	0.200	1,177	4,710
Totals	1,559,582		14,301		2,941	11,360

Claim Number	Injury Type	Open / Closed	Actual Losses	Actual Primary Losses
915456	06	Closed	535	285
Totals	1		535	285

Experience Period Totals	Expected Losses	Expected Primary Losses	Expected Excess Losses	Number of Claims	Actual Losses	Actual Primary Losses
	28,160 ^C	5,801 ^B	22,359		3	835 ^A

$$\left[\begin{matrix} \text{Actual Primary Losses} \\ \text{A} \\ 285 \end{matrix} + \begin{matrix} \text{Expected Excess Losses} \\ \text{B} \\ 22,359 \end{matrix} \right] / \begin{matrix} \text{Expected Losses} \\ \text{C} \\ 28,160 \end{matrix} = \begin{matrix} \text{Experience Modification} \\ 80\% \end{matrix}$$

Loss-Free Rating: 79%

(S) Subrogation; (J) Joint Claim; (P) Partially Fraudulent, if any

Calculation of Your Experience Modification

This Experience Rating Form provides detailed information about the calculation of your experience modification. Experience rating is a state-mandated merit rating program established in the California Insurance Code. The specific rules and guidelines are contained in the *California Workers' Compensation Experience Rating Plan—1995* (Experience Rating Plan). The primary purpose of experience rating is to reduce workplace injuries by providing a direct financial incentive for workplace safety. To accomplish this goal, the experience rating system compares an employer's history of claims against others in its industry that are of similar size. This comparison based on an employer's own claim history is used in determining the premium the employer pays.

Experience rating uses past experience to forecast future losses. An increase in an experience modification is not intended to collect additional premium to recoup the cost of claims that were filed in past years. Rather, it uses an individual employer's loss history as a predictor of what might be expected in the future. An employer that is experience rated will have an experience modification, which is expressed as a percentage on the bottom of this Experience Rating Form. An experience modification below 100% reflects better than the industry average claim history while an experience modification over 100% reflects worse than the industry average claim history. Insurers must apply the issued experience modification in their premium computation, but can also apply other debits and credits to determine the final premium to be charged.

Data Used for Experience Rating and the Experience Period

With few exceptions, the payrolls and losses arising from all policies incepting within the experience period as reported by the insurer are used in the calculation of your experience modification.

The experience period is defined in the Experience Rating Plan as a 3-year time period that commences 4 years and 9 months prior and terminates 1 year and 9 months prior to the date for which an experience modification is to be established. The actual experience period used to calculate this experience modification is shown in the heading of the Experience Rating Form.

About the Experience Rating Form

This form shows the payrolls for each applicable classification and the claims reported by the insurer and used in the experience modification calculation. This data is reported to the WCIRB in accordance with the *California Workers' Compensation Uniform Statistical Reporting Plan—1995* (Reporting Plan).

The Experience Rating Form is divided into four main sections: Heading, Summary of Payroll and Expected Losses, Summary of Claims and Actual Losses, and Rating Procedure.

Heading

Your company name, address and other business names that are included on your insurance policy are captured from the policy information page. This section also includes the date the experience modification is effective and the date the Experience Rating Form was issued to the insurer. If a previously published experience modification was revised, the rerate number and reason are included in this section.

Summary of Payroll and Expected Losses

This section reflects the payrolls reported by the insurer for each applicable classification. The payrolls shown reflect audited payrolls, which result from the final audits conducted by the insurer. The expected losses for each classification are derived from the reported payrolls for that classification and the corresponding expected loss rate approved by the California Insurance Commissioner. Your expected excess losses are the portion of the expected losses that is, on average, above the primary threshold (see Summary of Claims and Actual Losses) that applies to your business. Your expected losses and expected excess losses are used to calculate your experience modification.

Summary of Claims and Actual Losses

This section reflects the losses on claims reported by the insurer for each policy included in the experience period.

The actual loss shown for each reported claim represents the total incurred loss value of the claim. This includes the actual loss amount paid and, for claims that were open when the loss information was provided, a loss amount reserved by the insurer for future expected loss payments. (Loss adjustment expenses are not included.) The loss amounts generally reflect the insurer's most recently reported valuation of the incurred loss value as required pursuant to the Reporting Plan prior to the effective date of the experience modification.

The actual primary loss shown for each claim is the dollar amount of the actual loss of each claim that is used in the experience modification calculation. For most claims, it is the loss amount of each claim up to your primary threshold less \$250. (Your primary threshold is shown on the top line of this section and is based on the size of your business as measured by your total expected losses.) If the actual loss of the claim is \$250 or less, it is not used in the experience modification calculation. Your actual primary losses are used to calculate your experience modification.

Rating Procedure

This section reflects the calculation of the experience modification. The rating procedure and the information used in calculating the experience modification are detailed in the Experience Rating Plan. Your experience modification is determined as the ratio of the sum of your actual primary losses and expected excess losses compared to your expected losses. This section also shows the loss-free rating which is the experience modification that would have been calculated if no claims were incurred during the experience period or if the only claims incurred were for \$250 or less. When there is only a single claim in the experience period in excess of \$250, the experience modification is limited to be no higher than 25 percentage points above the loss-free rating.

Find Out More

The WCIRB website contains free information for employers regarding the California workers' compensation system—including the [Online Guide to Workers' Compensation](#), [Frequently Asked Questions](#), and [Education on Demand](#) online learning modules. See the [Employer/Policyholder](#) section on www.wcirb.com.

About the WCIRB

The Workers' Compensation Insurance Rating Bureau of California is a licensed rating organization and is the California Insurance Commissioner's designated statistical agent. To accurately measure the cost of providing workers' compensation benefits, the WCIRB performs a number of functions, including collection of coverage and loss data on every workers' compensation insurance policy, inspections of insured businesses, and test audits of insurer policy audits.

The WCIRB also provides free educational information to employers, agents and brokers, and insurers regarding the California workers' compensation insurance market. The WCIRB is a private, nonprofit association of licensed workers' compensation insurers. No state money is used to fund WCIRB operations.

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