



REGULAR BOARD MEETING
Thursday, June 6, 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), Director Haas will attend the meeting via teleconference; location at 26454 Edgewater Lane, Helendale, CA 92342

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 May 16, 2024
- b. Bills Paid Report
- c. April Financial 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 Only Regarding Proposed Solid Waste Rate Increase**
- 8. Public Hearing to Receive Comments and Possible Adoption of Resolution 2024-07: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2025 Annual Budget and Authorizing Appropriations Therefrom**

9. Discussion and Possible Adoption of Resolution 2024-08: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2025 Pursuant to Article XIII B of the California State Constitution

Other Business

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

11. 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: June 6, 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: June 6, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: May 16, 2024, Regular Board Meeting
- b. Bills Paid Report
- c. April Financial Report



Helendale Community Services District

Date: June 6, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Regular Board meeting 5/16/2024



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

Date: May 16, 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 Arrived at 6:16	<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

Pursuant to Government Code Section 54953(b), Director Haas attended the meeting via teleconference; located at 26454 Edgewater Lane.

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
 Balaji Kadaba, Nobel Systems – Zoom

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 None

2. APPROVAL OF AGENDA

Discussion None.

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

Second Director Cardenas

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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
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3. PUBLIC PARTICIPATION

None

CONSENT ITEMS

4. CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting for May 2, 2024
- b. Bills Paid Report

Discussion None

Motion Director Cardenas made the motion to approve the consent items as presented.

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

5. REPORTS

- a. Directors' Reports

Director Guinn reported that the CERT table at the Concert in the Park went very well.

Director Cardenas reported that he attended a hazard preparedness course through FEMA

President Spiller reported that the concert in the park went well. The farmers market was a little sparse which could have been due to the road closure earlier in the week. He suggested we advertise the market match program more.

- b. General Managers Report

REGULAR BUSINESS

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

Discussion:

Motion Director Cardenas made the motion to adopt Resolution 2024-03.

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

Yes No Absent Abstain

7. Discussion and Possible Action Regarding Professional Services Agreement with Nobel for GIS Support Services for a period of three years beginning July 1, 2024, through June 30, 2027

Discussion The District’s relationship with Nobel began in 2015. Nobel converted plat maps to GIS platform. At the time the District received three bids for professional services. Nobel was the most cost effective. They built several applications for District operations. Staff gave a demonstration of the online platform. Balaji Kadaba gave a demonstration of how the customer portal works. Typically, the District pays annually. Nobel requested a 5-year contract; however, Staff proposed a 3-year contract. The cost is \$15,240/year (\$45,750) with no annual escalator. This item is budgeted under contractual services.

Nobel will be adding Well 13 and new annexation area to platform

Motion Director Guinn made the motion approve a three-year professional services agreement with Nobel System for GIS support services at a cost of \$45,750.

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 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 Community Center Projects and Funding

Discussion Improvements that have been completed include Seal Coat for \$18,300; asphalt repair in front of offices, the seal coat was added to above project; the doorway from the kitchen to Unit D for \$2850; the front office enclosure for \$7,581; and the community center roof for \$361,102. Projects that need to be completed include the card lock door system, bids came in at \$11,000-\$18,000. This is not a necessity; ADA door for Unit C. Bids came in at \$4,000-\$8,000. The bids came in much higher than expected and did not include electrical work needed to power the doors, this is a wish list item. The community center roof funding needs to be determined prior to the close of FY24 (June 30). The park fund is -\$145,174 (March) due to the roof project. Because the community center is a multi-use property, cost sharing would be acceptable and appropriate. General Manager Cox shared several options. To address deficit only: \$145,174, the Board could decide to use interest earnings of approximately \$100k, apply portion of property maintenance reserve (\$136,761), and split 50/50 interest earnings and property maintenance. The split would be \$72,500 each. Another option would be to cost share entire project: \$361,102 with one of the following options:

Split 1/3 (\$120,367 each) Park, Property & Interest

Split 1/4 (\$90,275 each) Park, Property, Interest & Admin

Split 1/5 (\$72,220 each) Park, Property, Interest, Water, Wastewater
With any option above, Park would be in black as of March

Motion Vice President Clark made the motion approve cost sharing option of 1/5 cost share option for the community center roof project.

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 Adoption of Resolution 2024-06: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Repayment of Interfund Loan from the Wastewater Fund to the Park Fund

Discussion Interfund loans are acceptable practice and can be used to fund infrastructure and repaid over reasonable period. GASB Statement 34, para 112(a).1. requires repayment and the repayment to be reported on financials. The repayment is a line item in budget. Board action is required to memorialize the Resolution. The 80-acre park property was purchased in 2008 for \$2.3 million (\$500,000 for water rights \$1.8MM for the community park). Construction on the park began in 2014. She listed the capital expenditures that were included in the park construction. The District purchased the Community Center in November 2011 and began remodeling in 2012 for District offices. The heavy lift is over. We are now in maintenance mode. Smaller projects will be pay as you go. Other projects will be completed through grants. We purchase operating supplies, sports equipment, seeds, sprinklers, etc. annually. Previously a Resolution was adopted in 2018 w/ 20-year payback. According to the FY23 audit - Parks owes wastewater \$715,707. This Resolution contemplates a 10-year payback in an annual amount \$71,571. This is a financially prudent option. Parks can afford the re-payment. The Board can change if needed.

Motion Vice President Clark made the motion adopt Resolution 2024-06 approving a revised repayment plan from parks to wastewater.

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

OTHER BUSINESS

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

President Spiller called for a brief recess at 7:31 pm after which closed session began.

President Spiller called for a brief break at 7:40 pm.

Closed Session

Closed session began at 7:40 pm

- 11. Conference with Real Property Negotiators**
(Government Code Section 54956.8)
Property: 26540 Vista Rd, Helendale, California
District Negotiator: Kimberly Cox, General Manager
Negotiating Parties: Rail State
Under Negotiation: Price and Terms of Payment

Closed session adjourned at 7:47 pm

- 12. Report of Closed Session Item**
Legal Counsel Kennedy reported that the Board met in closed session to discuss the agenda item. Director Haas was absent from the closed session. There was no reportable action.

- 13. Adjournment**
President Spiller adjourned the meeting at 7:49 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: June 6, 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 45 checks and 13 EFT's totaling \$234,889.10

Total Cash Available:	<u>06/03/24</u>	<u>05/13/24</u>
Cash	\$ 8,518,054.82	\$ 8,107,031.04
Checks/EFT's Issued	\$ 234,889.10	\$ 151,083.13

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. March 2024 interest rates were 5.3961% for CA Class, and 4.272% for LAIF. Total interest earned May 2024 on CA Class account was \$12,263.22



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 05/14/2024 - 06/03/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
05/16/2024	27855	Aqua Metrics Sales Company	-1,105.74	Check	Accounts Payable
05/16/2024	27856	Beck Oil Inc	-2,677.72	Check	Accounts Payable
05/16/2024	27857	Burrtec Waste Group, Inc	-56,751.75	Check	Accounts Payable
05/16/2024	27858	Burrtec Waste Industries Inc	-1,543.18	Check	Accounts Payable
05/16/2024	27859	Choice Builder	-1,016.38	Check	Accounts Payable
05/16/2024	27860	Frontier Communications	-61.99	Check	Accounts Payable
05/16/2024	27861	Frontier Communications	-88.57	Check	Accounts Payable
05/16/2024	27862	Frontier Communications	-66.20	Check	Accounts Payable
05/16/2024	27863	Infosend, Inc	-2,035.18	Check	Accounts Payable
05/16/2024	27864	Mark Roberts	-2,700.00	Check	Accounts Payable
05/16/2024	27865	Ornnell Fire Sprinkler, Inc	-2,000.00	Check	Accounts Payable
05/16/2024	27866	Robert R. Yeghoian Co., Inc.	-900.00	Check	Accounts Payable
05/16/2024	27867	Sonic Systems, Inc	-973.30	Check	Accounts Payable
05/16/2024	27868	United Rentals, Inc.	-4,438.93	Check	Accounts Payable
05/16/2024	27869	Aqua Metrics Sales Company	-23,064.71	Check	Accounts Payable
05/16/2024	27870	Jensen Precast Corp	-20,925.05	Check	Accounts Payable
05/21/2024	27871	California State Disbursement Unit	-230.76	Check	Accounts Payable
05/21/2024	27872	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
05/21/2024	27873	Core & Main LP	-5,639.27	Check	Accounts Payable
05/23/2024	27874	ACE/RMS ASB	-300.00	Check	Accounts Payable
05/23/2024	27875	ACI Payments, Inc	-56.90	Check	Accounts Payable
05/23/2024	27876	Cal Fire	-454.16	Check	Accounts Payable
05/23/2024	27877	Cardmember Services	-923.41	Check	Accounts Payable
05/23/2024	27878	County of San Bernardino, Solid Waste Mgmt. Div.	-922.36	Check	Accounts Payable
05/23/2024	27879	Geo-Monitor, inc.	-4,085.50	Check	Accounts Payable
05/23/2024	27880	Helendale School District	-160.09	Check	Accounts Payable
05/23/2024	27881	Heritage Victor Valley Medical Group	-65.00	Check	Accounts Payable
05/23/2024	27882	Home Depot Credit Services	-1,535.88	Check	Accounts Payable
05/23/2024	27883	Jayco Industries	-1,200.75	Check	Accounts Payable
05/23/2024	27884	K. C. Fabrication & Restoration	-31,240.71	Check	Accounts Payable
05/23/2024	27885	Mojave Resource Management, LLC	-8,164.36	Check	Accounts Payable
05/23/2024	27886	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
05/23/2024	27887	Verizon Wireless	-1,029.23	Check	Accounts Payable
05/23/2024	27888	Verizon Wireless	-96.30	Check	Accounts Payable
05/23/2024	27889	Core & Main LP	-160.28	Check	Accounts Payable
05/30/2024	27890	A Step Above Carpet & Tile Cleaning	-400.00	Check	Accounts Payable
05/30/2024	27891	American Water Works Assoc.	-501.00	Check	Accounts Payable
05/30/2024	27892	Burrtec Waste Group, Inc	-16,988.37	Check	Accounts Payable
05/30/2024	27893	Burrtec Waste Industries inc	-182.02	Check	Accounts Payable
05/30/2024	27894	Charles Leak	-1,650.00	Check	Accounts Payable
05/30/2024	27895	Frontier Communications	-102.79	Check	Accounts Payable
05/30/2024	27896	Hartford Life	-302.00	Check	Accounts Payable
05/30/2024	27897	Justice Testing	-800.00	Check	Accounts Payable
05/30/2024	27898	Parkhouse Tire, Inc.	-24.04	Check	Accounts Payable
05/30/2024	27899	Ultimate Internet Access, Inc	-803.48	Check	Accounts Payable
05/21/2024	EFT0005012	SCE Street Lighting Acct # 700013030275	-1,748.85	EFT	General Ledger

Bank Transaction Report

issued Date	Number	Description	Amount	Type	Module
05/21/2024	EFT0005013	SCE ACH Park Wellheads Acct 700448234519	-290.24	EFT	General Ledger
05/28/2024	EFT0005020	SCE ACH Sod Farm Acct 700255337588	-1,279.60	EFT	General Ledger
05/29/2024	EFT0005021	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-453.80	EFT	General Ledger
05/14/2024	EFT0005024	To record Sales Tax Pmt # 1 - 2nd Quarter	-1,788.48	EFT	General Ledger
05/21/2024	EFT0005026	CalPERS Classic Pmt PPE 4/21/24	-9,218.93	EFT	General Ledger
05/21/2024	EFT0005027	CalPERS PEPRA Pmt PPE 4/21/24	-2,617.21	EFT	General Ledger
05/24/2024	EFT0005029	CalPERS 457 Pmt PPE 5/19/24	-4,433.54	EFT	General Ledger
06/03/2024	EFT0005030	CalPERS Classic Pmt PPE 5/5/24	-9,218.93	EFT	General Ledger
05/22/2024	EFT0005031	CalPERS PEPRA Pmt PPE 5/5/24	-2,617.21	EFT	General Ledger
06/03/2024	EFT0005036	To record EVO Thrift Store CC Fees 23099	-745.85	EFT	General Ledger
05/14/2024	EFT0005037	To record Tasc Flex Claim Pmt PPE 5/5/24	-889.55	EFT	General Ledger
05/29/2024	EFT0005038	To record Tasc Flex Claim Pmt PPE 5/19/24	-889.55	EFT	General Ledger
Bank Account 211102187 Total: (58)					-234,889.10
Report Total: (58)					-234,889.10

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
58	-234,889.10
Report Total:	-234,889.10

Cash Account
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
58	-234,889.10
Report Total:	-234,889.10

Transaction Type	Count	Amount
Check	45	-198,697.36
EFT	13	-36,191.74
Report Total:	58	-234,889.10



Helendale Community Services District

Date: June 6, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide Bailly
SUBJECT: Agenda Item 4c
April Financial Report



Helendale CSD
Statement of Revenues and Expenses - Water
As of April 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,776	\$ 1,348,231	\$ 1,591,123	85%	\$ 1,342,106
3 Water Sales	42,671	649,712	912,051	71%	718,155
4 Standby Charges	4,304	33,404	30,228	111%	21,608
5 Other Operating Revenue	13,218	178,119	83,823	212%	83,847
6 Total Operating Revenues	194,968	2,209,466	2,617,225	84%	2,165,717
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	2,375	-	0%	7,276
10 Total Non-Operating Revenues	-	2,375	-	0%	7,276
11 Total Revenues	194,968	2,211,841	2,617,225	85%	2,172,993
12 Expenses					
13 Salaries & Benefits					
14 Salaries	31,768	335,276	421,896	79%	307,390
15 Benefits	11,564	119,669	138,780	86%	119,881
16 Total Salaries & Benefits	43,332	454,945	560,676	81%	427,271
17 Transmission & Distribution					
18 Contractual Services	2,058	27,793	56,607	49%	41,939
19 Power	10,277	169,140	209,725	81%	119,280
20 Operations & Maintenance	17,748	95,636	153,000	63%	100,592
21 Rent/Lease Expense	800	8,000	11,490	70%	9,890
22 Permits & Fees	1,847	38,496	40,100	96%	31,951
23 Total T&D	32,731	339,065	470,922	72%	303,652
24 General & Administrative					
25 Utilities	383	3,313	3,928	84%	3,295
26 Office & Other Expenses	881	1,248	5,750	22%	1,728
27 Admin Allocation	52,307	523,072	627,686	83%	538,355
28 Total G&A	53,572	527,633	637,364	83%	543,378
29 Debt Service	-	322,602	346,313	93%	507,602
30 Total Expenses	129,634	1,644,245	2,015,275	82%	1,781,902
31 Net Income (Loss) Before Capital	65,334	567,596	601,950	94%	391,091
32 Sale or Lease of Water Rights	-	20,658	-	N/A	10,199
33 Capital Expenses	(1,527)	(270,366)	(1,792,000)	15%	(631,045)
34 Net Income (Loss) After Capital	\$ 63,807	\$ 317,887	\$ (1,190,050)		\$ (229,756)

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

Helendale CSD
Financial Statement Analysis
Preliminary – No Year End Audit Adjustments
For the Month Ended April 30, 2024 – 83% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. Year-to-date (YTD) meter charges is trending in line with budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending under budget at 71% due to lower than expected consumption YTD.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is over budget due to increased prior year and penalties collections.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is over budget due to the high volume of connections, meter installations, water supply and delinquent fees.

Line 8 Grant Revenue: There is no grant activity planned for FY 24.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD activity includes \$1.7K in miscellaneous income for old credit balance write offs and \$700 in rebates.

Line 14 Salaries: Includes salaries for water employees. YTD is trending below budget at 79% due to less overtime pay than expected.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending in line with budget.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD can trend under or over budget due to the timing of services needed. YTD is at 49% of budget.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending in line with budget.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 63%.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending under budget at 70% due to the timing of rent collection for BLM tank sites normally paid in the second quarter of the FY.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 96% due to the timing of annual fees paid.

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

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 22%.

Line 27 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

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

Line 32 Sale or Lease of Water Rights: YTD activity includes the sale of replenishment water to the Silver Lakes Association.

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

- \$1.3K – Interior Completion of Maintenance Building
- \$37.5K – New Well Pipeline
- \$16.8K – Electrical Well 13
- \$1.5K – Concrete, fencing, camera, and internet at Well 13
- \$117.7K – AMI Meters
- \$62.6K – Service Truck
- \$33K – Water Rights



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of April 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 151,815	\$ 1,521,867	\$ 1,825,577	83%	\$ 1,400,207
3 Standby Charges	2,955	29,490	25,907	114%	17,462
4 Other Fees & Charges	5,822	76,102	28,760	265%	32,089
5 Interfund Transfer In/(Out)	3,508	35,083	42,100	83%	35,083
6 Other Income/(Expense)	-	4,408	-	0%	-
7 Total Revenues	164,100	1,666,951	1,922,344	87%	1,484,842
8 Expenses					
9 Salaries & Benefits					
10 Salaries	27,216	263,291	385,417	68%	242,849
11 Benefits	9,485	95,491	128,651	74%	99,413
12 Total Salaries & Benefits	36,701	358,782	514,068	70%	342,262
13 Sewer Operations					
14 Contractual Services	7,053	40,305	113,720	35%	63,576
15 Power	9,823	107,565	102,000	105%	77,875
16 Operations & Maintenance	1,986	68,426	59,800	114%	58,695
17 Permits & Fees	-	34,866	40,000	87%	32,656
18 Total Sewer Operations	18,863	251,161	315,520	80%	232,802
19 General & Administrative					
20 Utilities	554	5,004	5,505	91%	3,606
21 Office & Other Expenses	1,608	16,655	17,760	94%	8,282
22 Admin Allocation	51,261	512,610	615,132	83%	527,587
23 Total G&A	53,423	534,269	638,397	84%	539,475
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	108,987	1,195,274	1,570,108	76%	1,165,601
26 Net Income (Loss) Before Capital	55,113	471,677	352,236	134%	319,240
27 Capital Expenses	(20,925)	(46,539)	(845,000)	6%	(69,844)
28 Net Income (Loss) After Capital	\$ 34,188	\$ 425,138	\$ (492,764)		\$ 249,396

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Fund 02-Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is over budget due to increased prior year and penalties collections.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over budget due to higher permits and inspection, connection, and delinquent fees than anticipated.

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks.

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes a \$3.7K reimbursement from EDD and \$700 in rebates.

Line 10 Salaries: Includes salaries for all sewer employees. YTD is trending under budget at 68% due to a budgeted position that has gone unfilled.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 74%.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 35% due to timing of services.

Line 15 Power: Includes electricity used for Sewer. YTD is over budget due to increased electric use.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is over budget due to \$23K in generator repairs and \$4.6K for flow meter maintenance.

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 87% due to the timing of annual fees paid.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending over budget at 91% due to increased gas usage during the winter months.

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending over budget at 94% due to the timing of supply purchases.

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

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

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

- \$15.3K – Secondary Irrigation Pump Project
- \$1.3K – Interior Completion of Maintenance Building
- \$9.1K – Stainless Steel Lids at Lift Station
- \$20.9K – Manhole Covers



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of April 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 24,866	\$ 236,212	\$ 325,000	73%	\$ 276,912
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	242	-	0%	-
6 Total Revenues	24,866	236,454	325,000	73%	276,912
7 Expenses					
8 Salaries & Benefits					
9 Salaries	11,240	134,338	209,654	64%	133,610
10 Benefits	1,962	22,363	35,312	63%	18,218
11 Total Salaries & Benefits	13,202	156,701	244,966	64%	151,828
12 Recycling Center Operations					
13 Contractual Services	327	10,513	2,500	421%	291
14 Operations & Maintenance	435	7,376	14,250	52%	16,789
15 Total Recycling Center Operations	762	17,889	16,750	107%	17,080
16 General & Administrative					
17 Utilities	705	10,145	10,400	98%	6,709
18 Office & Other Expenses	754	6,384	6,100	105%	4,662
19 Total G&A	1,459	16,528	16,500	100%	11,372
20 Total Expenses	15,423	191,118	278,216	69%	180,200
21 Net Income (Loss) Before Capital	9,443	45,335	46,784	97%	96,632
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 9,443	\$ 45,335	\$ 46,784	97%	\$ 96,632

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Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending under budget at 73%.

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

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

Line 5 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes \$200 in rebates.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 64% due to less part-time salaries than anticipated.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 63% due to lower staffing levels.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend under or over budget due to the timing of services needed. YTD is over budget due to the purchase and installation of two evaporative coolers.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 52%.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending over budget at 98% due to higher than anticipated electric use.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is over budget due to higher bank charges than anticipated.

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



Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of April 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,109	\$ 111,203	\$ 132,348	84%	\$ 97,360
3 Other Income	-	230	-	0%	300
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,109	111,433	132,348	84%	97,660
6 Expenses					
7 Contractual Services	-	5,600	10,000	56%	-
8 Utilities	534	13,511	15,815	85%	12,346
9 Operations & Maintenance	-	8,102	13,400	60%	7,406
10 Debt Service	-	26,544	53,089	50%	26,544
11 Total Expenses	534	53,758	92,304	58%	46,295
12 Net Income (Loss)	\$ 11,575	\$ 57,676	\$ 40,044	144%	\$ 51,365

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Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending in line with budget.

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

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

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. YTD can trend under or over budget due to the timing of services needed. YTD is at 56% of budget.

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD can trend over/under budget due to need and the timing of services. YTD is at 60% of budget.

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

Line 12 Net Income: Net income in the Property Rental Fund (Fund 04) is moved to the Parks & Recreation Fund (Fund 05) through Board discretionary revenue at year-end for the audit.



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of April 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,063	\$ 54,278	\$ 34,600	157%	\$ 47,170
3 Property Taxes	1,749	17,180	21,600	80%	16,166
4 Donations & Sponsorships	3,260	21,424	-	0%	9,285
5 Rental Income	1,485	21,077	24,075	88%	23,067
6 Developer Impact Fees	1,720	24,080	3,440	700%	5,160
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(35,083)	(42,100)	83%	(35,083)
9 Board Discretionary Revenue	65,857	387,242	445,766	87%	358,119
10 Miscellaneous Income (Expense)	-	36,662	-	N/A	895
11 Total Revenues	74,626	526,860	487,381	108%	424,778
12 Expenses					
13 Salaries & Benefits					
14 Salaries	4,802	62,457	84,355	74%	75,487
15 Benefits	636	16,596	35,105	47%	36,812
16 Total Salaries & Benefits	5,437	79,053	119,460	66%	112,300
17 Program Expense	9,954	68,469	76,565	89%	64,359
18 Contractual Services	2,173	7,826	22,732	34%	14,171
19 Utilities	3,683	63,408	58,690	108%	56,641
20 Operations & Maintenance	390	43,023	24,089	179%	25,505
21 Permits & Fees	-	1,652	2,333	71%	1,680
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	1,554	1,355	115%	995
24 Total Expenses	21,636	264,984	305,224	87%	275,650
25 Net Income (Loss) Before Capital	52,990	261,876	182,157	144%	149,128
26 Capital Expenses	-	(354,153)	(640,000)	55%	(5,500)
27 Net Income (Loss) After Capital	\$ 52,990	\$ (92,277)	\$ (457,843)	20%	\$ 143,628

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Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD is over budget due to more youth soccer, flag football, basketball, and farmer's market revenues received than anticipated.

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

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes a \$5.1K Parks & Recreation donation and \$16.3K for concert, event, soccer, flag football, and basketball sponsorships.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget at 88% due to the timing of annual field use revenue.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place. YTD is over budget as development has exceeded anticipated levels.

Line 7 Grant Revenue: There is no grant activity planned for FY 24.

Line 8 Interfund Transfer Out/(In): This line shows the year end transfer of cash balance from the Recycling Center (Fund 03) and Property Rental (Fund 04) to the Parks & Recreation Fund (Fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

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

- Radio Tower Site Rent – \$13,939
- Property Taxes – \$46,927
- Solid Waste Franchise Fees – \$6,740
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,749)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD includes receipts for damage on park premises, room rental deposit reimbursements, and a reimbursement for prior year dog park utilities overpaid due to a faulty meter.

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD is trending below budget at 74% due to reclassifying staff across departments.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 47%.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending over budget at 89% due to higher programmatic needs than anticipated.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 34%.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is over budget due to higher electric, water, and sewer costs than anticipated.

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

- \$7.6K fire pump repair
- \$4.3K evaporative cooler maintenance
- \$3.2K FRP bathroom installation
- \$2.2K roof bracing
- \$2.2K genie lift repair

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 71%.

Line 22 Grant Expense: There is no grant activity planned for FY 24.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is over budget due to more uniform purchases than anticipated.

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

- \$18.3K – Community Center Parking Lot Resurfacing
- \$328.3K – Community Center Roof Replacement
- \$7.6K – Front Office Lobby Enclosure



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of April 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,604	\$ 580,660	\$ 777,772	75%	\$ 504,156
3 Assessments & Fees	81,959	232,450	237,220	98%	229,643
4 Other Charges	1,932	29,209	25,518	114%	19,425
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	314	-	0%	-
7 Total Revenues	143,495	842,634	1,040,510	81%	753,224
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,728	70,412	85,565	82%	72,678
11 Benefits	2,714	30,036	31,970	94%	37,454
12 Total Salaries & Benefits	9,442	100,448	117,535	85%	110,132
13 Contractual Services	-	506,708	734,677	69%	450,058
14 Disposal Fees	13,974	149,308	165,000	90%	123,562
15 Operations & Maintenance	602	3,125	4,750	66%	3,038
16 Other Operating Expenses	433	2,323	4,340	54%	3,988
17 Admin Allocation	1,046	10,461	12,554	83%	10,767
18 Total Expenses	25,497	772,373	1,038,856	74%	701,543
19 Net Income (Loss)	\$ 117,998	\$ 70,261	\$ 1,654		\$ 51,681

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Fund 06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD is trending under budget at 75% due to the timing of receipt of franchise fees.

Line 3 Assessment & Fees: Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December. YTD is at 98%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is over budget due to more delinquent fees, penalties, and recycling revenue than anticipated.

Line 5 Board Discretionary Revenue: This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the FY.

Line 6 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes \$300 in rebates.

Line 10 Salaries: Includes salaries for solid waste employees. YTD is trending in line with budget.

Line 11 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 94% due to retirement expenses not anticipated in the budget.

Line 13 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is at 69% of budget due to timing of bills.

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending over budget at 90% due to higher than expected green waste disposal charges.

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 66%.

Line 16 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending under budget at 54%.

Line 17 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.



Helendale CSD
Statement of Revenues and Expenses - Administration
As of April 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	April 2024	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 13,939	\$ 166,447	\$ 182,220	91%	\$ 156,315
3 Property Taxes	46,927	146,465	111,400	131%	135,517
4 Solid Waste Billing & Fees	13,628	159,528	187,010	85%	142,404
5 Fees & Charges	3,254	31,296	26,500	118%	25,368
6 Investment income	19,508	224,255	80,000	280%	79,406
7 Other Income	-	2,175	200	1088%	1,767
8 Board Discretionary Revenue	(67,606)	(404,422)	(393,207)	103%	(374,285)
9 Total Revenues	29,650	325,743	194,123	168%	166,492
10 Expenses					
11 Salaries & Benefits					
12 Salaries	49,218	575,636	654,410	88%	495,359
13 Benefits	16,835	237,771	277,317	86%	219,180
14 Directors' Fees	1,598	27,455	70,000	39%	48,858
15 Total Salaries & Benefits	67,651	840,863	1,001,727	84%	766,492
16 Contractual Services	29,517	247,726	248,527	100%	234,555
17 Insurance	38,446	109,253	103,834	105%	100,851
18 Utilities	1,487	17,623	21,240	83%	16,037
19 Operations & Maintenance	450	2,055	3,900	53%	2,706
20 Permits & Fees	177	16,918	14,600	116%	13,730
21 Office & Other Expenses	4,208	61,785	55,668	111%	66,985
22 Administrative Allocation	(104,614)	(1,046,144)	(1,255,372)	83%	(1,076,709)
23 Total Expenses	37,322	250,079	194,123	129%	124,647
24 Net Income (Loss) Before Capital	(7,672)	75,664	-		41,846
25 Capital Expenses	-	(69,758)	-	0%	(12,293)
26 Net Income (Loss) After Capital	\$ (7,672)	\$ 5,906	\$ -		\$ 29,553

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Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending over budget at 91% due to the timing of annual Metro PCS rent payments received.

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

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is over budget due to the large volume of credit card processing fees.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments. YTD is over budget due to the investment in California Cooperative Liquid Assets Security System (CA CLASS) account yielding higher interest returns.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. YTD activity includes \$2.1K in miscellaneous reimbursements and rebates.

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

- Radio Tower Site Rent – \$13,939
- Property Taxes – \$46,927
- Solid Waste Franchise Fees – \$6,740

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD is trending over budget at 88% due to reclassifying staff across departments.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending in line with budget.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 39%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending just under budget due to the timing of annual software support renewals, quarterly Insite transaction fees, and accounting services for the FY 23 audit.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is over budget due to timing of annual renewals.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending in line with budget.

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 53%.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget due to unanticipated LAFCO annexation fees.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is over budget due to the timing of annual dues renewals and supply purchases and higher bank charges than anticipated.



Helendale Community Services District

DATE: June 6, 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
Board Expense Report(s)

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	6 2023	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	5 2024	TOTAL
Spiller	President	Compensated	8	10	10	10	9	9	5	8	8	5	9	7	98
		Non-Comp				3	5	1	0	4	2	3	1	3	22
Clark	Vice President	Compensated	4	4	3	5	3	4	0	2	3		5		33
		Non-Comp							0	0	0		0		0
Haas	Secretary	Compensated	4	7	9	6	6	5	2			2	3		44
		Non-Comp							0			1	0		1
Cardenas	Director	Compensated	2	1	2	2	1	0	1	2	5	3	4	2	25
		Non-Comp				7	3	6	1	3	2	4	2	1	29
Guinn	Director	Compensated										5	10	1	16
		Non-Comp										2	4		6

HELENDALE COMMUNITY SERVICES DISTRICT


1 of 2

BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: **May 2024**

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
4/4/2024	Event	Meeting with GM Dr. Cox				No	Yes	G
	Description of Public Benefit	Discuss Board Meeting agenda						
4/4/2024	Event	Board Meeting 6:00pm				Yes	No	A
	Description of Public Benefit	Board meeting - Insurance / PSA Eide Bailey / surplus / closed session						
4/18/2024	Event	Meeting with GM Dr. Cox				No	Yes	G
	Description of Public Benefit	Discuss Board Meeting agenda						
4/18/2024	Event	Board Meeting 6:00pm				Yes	No	A
	Description of Public Benefit	Board meeting - Burrtec / FY25 Oraganzational / Initiative 1935 / CalPERS / Workers C. Ins.						
4/19/2024	Event	AD-HOC Meeting				Yes	No	G
	Description of Public Benefit	Discussion						

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

June 3, 2024

Signature:

Date:

Expense Categories

- | | |
|---|---|
| <ul style="list-style-type: none"> (A) Public meeting governed by the 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 | <ul style="list-style-type: none"> (G) Meeting w/ GM or designee regarding District operations (H) Meeting with auditors / attorney / consultant retained by the District (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District (J) Meeting w/ organization with interests in matters involving functions of the District (K) Meeting pre-approved by the Board of Directors <p><i>* written or verbal report required to be presented at the next Board Meeting</i></p> |
|---|---|

Mileage: 65.50


HELENDALE COMMUNITY SERVICES DISTRICT

BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: **May 2024**

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
4/25/2024	Event	Special Board Meeting 2:00pm				Yes	No	A
	Description of Public Benefit	Budget Workshop - Review Draft Budget						
5/2/2024	Event	Meeting w/ Dr. Cox				No	Yes	G
	Description of Public Benefit	Review Board Meeting Agenda						
5/2/2024	Event	Board Meeting				Yes	No	A
	Description of Public Benefit	I.1935 / Standby Charge FY25 / AdHoc Planning / closed session						
5/16/2024	Event	Meeting w/ Dr. Cox				No	Yes	G
	Description of Public Benefit	Review Board Meeting Agenda						
5/16/2024	Event	Board Meeting				Yes	No	A
	Description of Public Benefit	Nobel contract / Community Center Project funding / Repayment Interfund loan / closed session						

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

June 3, 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: **Sandy Haas** Pay Period Ending: _____

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
3/25	Event Meeting w/GM re District Operations		\$	\$	\$	No	Yes	G
	Description of Public Benefit							
3/20	Event Review of Agendat w/ GM		\$	\$	\$	Yes	Please Selt	G
	Description of Public Benefit							
3/24	Event Board Meeting		\$	\$	\$	Yes	Please Selt	A
	Description of Public Benefit							
4/2	Event Park & Rec Meeting		\$	\$	\$	Yes	Please Selt	A
	Description of Public Benefit							
4/3	Event Review Agenda w/GM		\$	\$	\$	Yes	Please Selt	G
	Description of Public Benefit							
		Total Miles	\$ 0.00	\$ 0	\$ 0	Total # of Compensable Meetings	Meeting Total	Total
						4	\$ 600	\$ 600

Date: 4/8/2024

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER
 HENRY SPILLER
 Pay Period Ending 5-21-2024

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/1/24	Event FARMERS MARKET		\$	\$	\$	Y	-	B
	Description of Public Benefit Rep @ public event							
5/2/24	Event Board Meeting		\$	\$	\$	Y	-	A
	Description of Public Benefit Public meeting governed by the Brown Act							
5/3/24	Event Soccer event		\$	\$	\$	N	-	B
	Description of Public Benefit Rep @ public event							
5/11/24	Event Concert in the Park		\$	\$	\$	Y	-	B
	Description of Public Benefit Rep @ public event							
5/14/24	Event Park Meeting		\$	\$	\$	N	-	A
	Description of Public Benefit Public meeting governed by the Brown Act							
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total
						3	\$150	\$ 450

Signature: Henry Spiller Date: 5-31-2024

- 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

Pay Period Ending 5-21-2024

Name HENRY SPILLER

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/14/24	Event Pre Board Meeting		\$	\$	\$	Y	-	G
5/15/24	Description of Public Benefit Review of issues discussed at open board Mtg.		\$	\$	\$	Y	-	C
5/16/24	Event Farmer Market		\$	\$	\$	Y	-	A
5/18/24	Description of Public Benefit Rep at public event		\$	\$	\$	N	-	B
5/23/24	Event Board Meeting		\$	\$	\$	Y	-	C
	Description of Public Benefit Public meeting governed by the Brown Act		\$	\$	\$			
	Event Soccer event		\$	\$	\$			
	Description of Public Benefit Rep @ public event		\$	\$	\$			
	Event Graduation Ceremony ACE		\$	\$	\$	Y	-	C
	Description of Public Benefit Rep at public event		\$	\$	\$			
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	4	\$ 600	\$ 600

Signature: Henry Spiller Date: 5-31-2024

Expense Categories	Date
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

Date: June 6, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Proposed Solid Waste Rate Increase

STAFF RECOMMENDATION:

None.

STAFF REPORT:

Staff has circulated the rate increase notification per direction given at the April 18th Board meeting related to the rate increase requested by the solid waste franchisee, Burrtec. The process includes a public meeting in which affected residents and rate payers can attend to learn additional information and ask any questions they may have.

The contract terms with Burrtec include and upper threshold for the annual CPI increase at 4%. The Board directed that the CPI of 4% be included in the rate notification that has been circulated amongst all rate payers. Due to the waiver the District received related to SB1383 Organics Diversion, most residential customers will receive a reduction of \$0.40 per month. The exception to this reduction are the customers in the annexation area who will actually realize an increase of \$1.38 over their current solid waste rates for residential curb side cart service. What is unknown at this time is what County's rate increase would have been for these customers. In addition, all residential bin and commercial customers will realize and increase based upon level and type of services. These increases were outlined in the mail notification.

Attached to this staff report is a copy of the rate increase notification that was mailed to each affected rate payor noticing the public meeting for June 6, and the public hearing scheduled for June 27. This is in compliance with Proposition 218 that requires specific notification related to the contemplation of rate increases.

All of the solid waste rate components are outlined below.

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 franchise fee that is paid to the District by Burrtec for the exclusive franchise to provide service within District boundaries; (5) the cost of residential disposal at the land fill if not otherwise paid on the tax rolls; (6) a fee for the disposal of green waste from the drop off program; and (7) a recovery fee to cover the prior year's cost of the

Proposition 218 rate increase notifications that the District is required to mail prior to any rate hearing.

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 the contents of the recycling barrels. Recycling costs increase and decrease based upon the recycled goods commodities market. In FY22 the rate was \$1.84; in FY23 it was \$1.20. For FY 24 it was \$1.28 and for FY 25 the monthly recycling fee is \$1.42.

RATE INCREASE:

The breakdown for the residential CPI of 4% and other related increases are represented in the chart below. Commercial rates vary significantly and are represented in the attached notice.

Fee	Current	Proposed	Difference
Cart service w/ESFR	19.32	20.09	0.77
Recycling Fee	1.28	1.42	0.14
Admin Billing Fee	2.76	2.87	0.11
218 Fee	0.08	0.08	0.00
Franchise Fee	2.70	2.70	0.00
SB 1383 Drop off Program Service	0.16	-0.10	-0.26
SB 1383 Drop Off Processing	0.19	-0.12	-0.31
SB1383 Compliance & Reporting	0.59	0.14	-0.45
SB1383 District Compliance & Reporting	0.40	0.00	-0.40
			-\$0.40

The exception to the costs enumerated above, as outlined in the notification, is the estimated cost increase to the customer in the annexation area who will realize an estimated increase of \$1.38 per month for residential cart service.

FISCAL IMPACT: None at this time.

Possible Motion: None. The public meeting is for discussion only regarding the proposed increase to be considered at a Public Hearing on June 27, 2024.

ATTACHMENTS: Solid Waste Rate Notification

**NOTICE OF PUBLIC HEARING REGARDING HELENDALE COMMUNITY SERVICES DISTRICT
REFUSE COLLECTION SERVICE CHARGES
FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS**

The HELENDALE CSD (HCSD) Board of Directors will be considering an increase in residential and commercial trash service charges. Exhibit A attached hereto and incorporated herein provides specific costs related to type and frequency of services provided.

Article XIID of the California Constitution requires the Helendale Community Services District (HCSD) to send notification of a proposed rate increase to all owners and tenants of real property within HCSD's service area who would be directly liable to pay for refuse collection services to the property at least 45 days prior to a public hearing at which adoption of the proposed rate increases will be considered. In accordance with those requirements, please be advised that HCSD is proposing an increase in its refuse collection service charges. This Notice identifies the amount of the proposed rate increases; the basis upon which the proposed increases were calculated; the reason for the proposed rate increases; the date, time, and location of a public meeting and a public hearing on the proposed rate increases; and the manner in which all persons opposed to the proposed increases may object and/or file a written protest thereto. Consequently, please be advised that this document shall serve as formal notification to you that HCSD's Board of Directors will hold a Public Meeting on June 6, 2024, and a Public Hearing on June 27, 2024, on the proposed rate increases described herein, at 6:00 p.m., in the HCSD Board Room located at 26540 Vista Road, Suite C, Helendale, California, 92342.

INFORMATION ABOUT THE CHARGES

A. Basis upon which the charges were calculated. The HCSD Board of Directors has previously determined that the collection and disposal of refuse in its service area shall be performed by Burrtec Waste Industries, Inc. ("Burrtec"), under the terms of an exclusive franchise agreement. The total proposed increase for residential customers varies based upon type and frequency of service. Current residential customers upon whom Senate Bill ("SB") 1383 charges were imposed last year will see a reduction in their monthly bill of approximately \$0.40 per month due to the approval of a waiver from these requirements and an elimination of most of the associated fees. For residential customers in the annexation area who are new to HCSD, there will be an increase in residential cart service of approximately \$1.38 over current charges imposed by the County of San Bernardino. It is unknown what the new rates will be for the County of San Bernardino for the upcoming year. HCSD provides one refuse cart and up to two recycling carts for all residential customers. **RESIDENTIAL CART:** The monthly residential curbside collection charge is comprised of eleven components: (1) an amount for the administration and operation of automated curbside refuse collection service, which includes the provision of collection carts - a 95 gallon refuse cart and up to two 65-gallon recycling carts - with weekly pick-up service; (2) the cost of recycling; (3) an amount to compensate HCSD for its administrative costs in connection with billing, customer service and noticing requirements; (4) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; (5) the cost of residential disposal at the landfill if not otherwise paid through the tax rolls; (6) the cost of hauling green waste; (7) a reimbursement for Proposition 218 notification; and (8) SB1383 Compliance and Reporting. Typically, residential disposal costs are paid out of a disposal fee listed on the property tax bill. If this fee is not on the tax bill, then the disposal costs are added to the monthly bill for those accounts receiving curbside service. **RESIDENTIAL BIN SERVICE:** For residential bin customers the increases vary based upon size and frequency of bin. You may be able to reduce costs by changing from bin service to cart service. The residential bin charges are comprised of four components: (1) An amount for the administration and operation of residential bin refuse, recycling collection service; (2) the tipping/disposal fee (as applicable); (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; and (4) for Residential 2-yard bins a cost recovery component equal to 50% of the 2023 CPI (as defined above) adjustment that was not implemented. **COMMERCIAL SERVICE:** The commercial charges are comprised of four components: (1) An amount for the administration and operation of commercial bin refuse, recycling collection service; (2) the tipping/disposal fee; (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; and (4) mandatory AB 341 and AB1826 recycling and organic waste diversion requirements.

B. Reason for the proposed increases.

The increase for collection service is based upon the Riverside-San Bernardino-Ontario 2023 average Consumer Price Index (CPI) for All Urban Consumers of 4.65%, however, the exclusive franchise agreement with Burrtec caps the increase at 4%. The monthly residential increase includes a \$0.77 increase in curbside residential pick-up service; an \$0.11 increase in the administration fee to reflect the CPI increase; a \$0.14 increase in the cost of recycling. The rates for existing customers also include a credit of \$1.42 for the elimination of SB1383 organic recycling requirements. The organics program has been suspended for our area until 2028, however, due to related contractual costs \$0.14 per month will continue through June 30, 2025, for Waste Hauler Compliance and Reporting. Residential and Commercial Bin rates vary by frequency and type of service. See Exhibit A for more information related to specific service-related costs and increases. Commercial accounts were not granted a waiver from the provisions of SB1383 and must continue participation in the organics diversion program as applicable.

C. Charge per parcel. HCSD proposes to adopt rate increases for residential and commercial refuse collection service charges as described in Exhibit A on the reverse side of this Notice. If you need assistance determining the charge for your property or parcel for residential service or change the level of service, you may contact HCSD by calling (760) 951-0006 x224, by mail to PO BOX 359, Helendale, CA 92342, or in person at 26540 Vista Road, Suite B, Helendale, California. For questions about commercial refuse service, you may contact Burrtec by calling (760) 245-8607.

D. Written report. A written report has been prepared by Burrtec and filed with HCSD's General Manager regarding the proposed new commercial and residential refuse collection service charges. As required by California Government Code Section 66016, the written report also provides data indicating the amount of cost, or estimated cost, to provide refuse collection service and the revenue sources anticipated to provide the service. A copy of the written report is available at HCSD's offices located at 26540 Vista Road, Suite B, Helendale, California.

HOW TO PARTICIPATE

If you have any questions or comments about the proposed rates or wish to protest you may:

Write – Formal written protests may be mailed to the Helendale Community Services District, Attention: Clerk of the Board, P.O. Box 359, Helendale, CA 92342; or hand delivered to the administration office at 26540 Vista Road, Suite B, Helendale, California. Written protests must specify the rate or charge being protested and must include: Your name, parcel number and/or service address, and your signature. E-mailed protests will not be accepted.

Attend the Public Meeting – A Public Meeting will be held on **June 6, 2024**, at 6:00 p.m., in the HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California during which a presentation will be made outlining the proposed rate. This will be an opportunity to ask questions regarding the proposed rate.

Attend the Public Hearing – Written protests may also be submitted at the Public Hearing on **June 27, 2024**, at 6:00 p.m., in HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California. All written protests must be received before the conclusion of the Public Hearing. You may address the Board; however, oral comments do not qualify as a formal protest unless accompanied by a written protest. You may attend the Public Hearing on **June 27, 2024**, at 6:00 p.m. either in-person in HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California, or via teleconference at www.zoom.com Meeting ID: 463 173 8457 Passcode: HCSD.

Information available to you – Copies of the written report, the proposed Resolution, HCSD's exclusive franchise agreement with Burrtec, and further details concerning the reasons for the proposed rate increases and the basis upon which they were calculated, are available for review at the HCSD office located at 26540 Vista Road, Suite B, Helendale, California.

Public Hearing process – At the time of the Public Hearing, the Board of Directors will hear and consider all protests and objections. After the Public Hearing, if a majority of the property owners and tenants of real property directly liable for paying refuse collection service bills for the affected parcels file written protests in opposition to the proposed rate increases, the increases will not be imposed. However, if a majority protest is not received, HCSD's Board of Directors may increase the refuse collection service rates after public input and deliberation in the manner described in this Notice. If adopted, the proposed rates would become effective **July 1, 2024**. Pursuant to Government Code Section 53759, a 120-day statute of limitations period applies for any judicial action or proceeding challenging any new, increased, or extended refuse collection fee or service charge.

EXHIBIT A - BURTEC PROPOSED RATE

Service Type	Current 2023/24 Rate	Proposed 2024/25 Rate	Service Type	Current 2023/24 Rate	Proposed 2024/25 Rate	
RESIDENTIAL SERVICES			COMMERCIAL SERVICES			
95-gallon barrel with paid disposal costs	\$27.48	\$27.08	Commercial Trash Service			
95-gallon barrel w/o paid disposal costs	\$34.74	\$34.18	Size	Frequency		
Extra 95-gallon trash barrel	\$9.56	\$9.93	1.5	1	\$108.04	
65/95-gallon recy. 1st extra	No Charge	No Charge	1.5	2	\$203.99	
65/95-gallon recy. extra	\$1.87	\$1.94	1.5	3	\$300.04	
Extra pick-up on non-service day (barrels)	\$28.40	\$29.63	2	1	\$139.98	
Extra pick-up on service day (barrels)	\$9.56	\$9.93	2	2	\$288.00	
			2	3	\$395.98	
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	\$19.46	\$20.23	3	1	\$193.22	
			3	2	\$385.19	
			3	3	\$777.24	
			3	4	\$769.23	
			3	5	\$961.21	
			3	6	\$1,153.23	
					\$1,197.84	
					\$395.62	
					\$593.62	
					\$989.09	
					\$1,186.93	
Residential Bin Service (with paid disposal costs)			Commercial Recycling Bin Service			
Size	Freq		1.5	1	\$86.33	
1.5	1	\$76.84	\$90.22		\$97.26	
1.5	2	\$153.64	\$180.38	1.5	2	\$172.61
1.5	3	\$230.48	\$270.59	1.5	3	\$258.93
2	1	\$99.10	\$116.34	2	1	\$111.46
2	2	\$198.19	\$232.68	2	2	\$222.90
2	3	\$297.27	\$348.99	2	3	\$334.33
3	1	\$133.79	\$157.08	3	1	\$151.03
				3	2	\$302.08
				3	3	\$453.11
				3	4	\$604.14
				3	5	\$755.17
				3	6	\$906.20
						\$172.00
						\$344.00
						\$516.00
						\$687.99
						\$859.98
						\$1,031.97
Residential Bin Service (w/o paid disposal costs)			Commercial Green Waste Bins & Barrels			
Size	Freq		1.5	1	\$121.84	
1.5	1	\$84.10	\$97.32	1.5	2	\$232.80
1.5	2	\$160.90	\$187.48	1.5	3	\$343.87
2	1	\$237.74	\$277.69	3	1	\$222.04
2	2	\$106.36	\$123.44	3	2	\$444.04
2	3	\$205.45	\$239.78	3	3	\$686.12
2	3	\$304.53	\$356.09	3	4	\$888.12
3	1	\$141.05	\$164.18	3	5	\$1,110.13
3	2	\$274.85	\$321.26	3	6	\$1,332.18
3	3	\$408.65	\$478.33	35g	1	\$55.46
				35g	2	\$89.24
				35g	3	\$123.08
				35g	4	\$156.86
				35g	5	\$190.66
				35g	6	\$224.46
				65g	1	\$60.92
				65g	2	\$100.09
				65g	3	\$139.29
				65g	4	\$178.44
				65g	5	\$217.63
				65g	6	\$256.80
				95g	1	\$66.29
						\$128.09
						\$240.83
						\$355.70
						\$229.66
						\$459.24
						\$688.93
						\$918.54
						\$1,148.14
						\$1,377.80
						\$57.57
						\$92.60
						\$127.88
						\$162.71
						\$187.76
						\$232.81
						\$63.16
						\$103.70
						\$144.29
						\$184.81
						\$225.37
						\$265.91
						\$68.66
Permanent (Trash) + Disposal/Processing						
40 yard	\$256.04	\$266.08				
20 yard	\$256.04	\$266.08				
10 yard	\$256.04	\$266.08				
40 yard compactor	\$256.04	\$266.08				
Dry Run /Relocate	\$90.23	\$93.84				
Rental Fee (per day)	\$30.54	\$31.77				
Disposal (per ton)	\$61.49	\$61.49				
Temporary Roll-Offs (Trash)						
40 yard	\$685.98	\$676.01				
20 yard	\$939.27	\$949.30				
10 yard	\$939.27	\$949.30				
Dry Run /Relocate	\$90.23	\$93.84				
Disposal (per ton)	\$61.49	\$61.49				

If you are interested in changing your level of service please contact Helendale CSD at (760) 951-0006 for more information.

INCREASE (Effective 7/1/2024 - 6/30/2025)

Service Type	Current 2023/24 Rate	Proposed 2024/25 Rate	Service Type	Current 2023/24 Rate	Proposed 2024/25 Rate
COMMERCIAL SERVICES CONTINUED			Commercial & Residential Bin Service		
Commercial Barrel Service			Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	\$97.28	\$101.17
Size	Frequency				
95-gallon barrel-trash	1	\$22.61			
95-gallon barrel-trash	2	\$55.16			
95-gallon barrel-trash	3	\$80.53			
Automated Recy 35g	1	\$8.67	Bin Replacement + actual cost of bin commi-lost or stolen	\$107.74	\$112.06
Automated Recy 35g	2	\$17.42			
Automated Recy 35g	3	\$26.18			
Automated Recy 35g	4	\$34.93			
Automated Recy 35g	5	\$43.69			
Automated Recy 35g	6	\$52.44			
Automated Recy 65g	1	\$9.41			
Automated Recy 65g	2	\$18.82			
Automated Recy 65g	3	\$28.23			
Automated Recy 65g	4	\$37.64			
Automated Recy 65g	5	\$47.06			
Automated Recy 65g	6	\$56.47			
Automated Recy 95g	1	\$10.12	End Dump (rate per hour)	n/a	\$244.77
Automated Recy 95g	2	\$20.19	Liner for Roll-Off	\$130.13	\$135.33
Automated Recy 95g	3	\$30.26			
Automated Recy 95g	4	\$40.32			
Automated Recy 95g	5	\$50.39	Roll-Off drop-off Program for g/w (per box)	\$179.71	\$186.90
Automated Recy 95g	6	\$60.46			
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)		\$19.46			
Barrel Replacement (lost or stolen)		\$83.80			
Commercial Food Waste Bins & Barrels			OTHER SERVICES		
Size	Freq		Roll-Offs (Recycling) + Disposal/Processing		
2	1	\$257.71	40 yard	\$250.77	\$260.80
2	2	\$503.03	20 yard	\$250.77	\$260.80
2	3	\$748.33	10 yard	\$250.77	\$260.80
2	4	\$993.64	40 yard compactor	\$250.77	\$260.80
2	5	\$1,238.95	40 yard g/w	\$250.77	\$260.80
2	6	\$1,484.25	40 yard tires	\$250.77	\$260.80
35g	1	\$67.54			
35g	2	\$115.17			
35g	3	\$162.82			
35g	4	\$210.43			
35g	5	\$258.07			
35g	6	\$305.70			
65g	1	\$89.83			
65g	2	\$159.88			
65g	3	\$229.83			
65g	4	\$299.75			
65g	5	\$369.69			
65g	6	\$439.61			
			Temporary Bins		
			Temporary Bins-Comm1	\$135.64	\$141.07
			Dump & Return-Comm1	\$135.64	\$141.07
			Temporary Bins-Resd1 w/paid disp.	\$124.79	\$146.50
			Dump & Return-Resd1 w/paid disp.	\$124.79	\$146.50
			Temporary Bins-Resd1 w/o paid disp	\$132.05	\$153.60
			Dump & Return-Resd1 w/o paid disp	\$132.05	\$153.60
			Miscellaneous Bin Charges		
			Locking container	\$9.56	\$9.93
			Container steam clean	\$47.26	\$49.14
			Pull-out service	\$47.26	\$49.14
			Extra pick-up	\$56.81	\$59.09
			Recy contamination bins	\$55.39	\$57.60
			Recy contamination barrels	\$41.96	\$43.63
			Concrete Washout		
			Delivery	\$659.21	\$685.58
			Pump	\$485.72	\$505.16
			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

Residential cart service or Burrtec Waste at (760) 245-8607 for commercial or residential dumpsters.



Helendale Community Services District

Date: June 6, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Public Hearing to Receive Comments and Possible Adoption of Resolution 2024-07: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2025 Annual Budget and Authorizing Appropriations Therefrom

STAFF RECOMMENDATION:

Consider approval of the FY 2025 Annual Budget.

STAFF REPORT

The public notice for budget adoption was published two times in the local newspaper, identifying the date and time of the public hearing at which interested members of the public can provide comment on how the District expends the funds collected. Attached for reference is the budget document.

Over the past six months, District staff has presented various aspects of the budget at board meetings where components of the budget were discussed as agenda items. The structure and composition of the budget is intended to provide greater depth of information and transparency as requested by the Board. The specificity of revenues and expenditures in the budget will provide a clear guide to the public as to how the District utilizes the funds it receives. Staff will make a detailed presentation during the hearing providing an overview of the budget.

The budget is developed using the "zero-based budget" technique, which means all line items start at "zero" at the beginning of each fiscal year. All line items were evaluated based upon current year's expenses and anticipated costs during the upcoming year. An extensive review of revenue and expenditure details was part of the staff-level budget development process.

Based upon costs over the past year, several line items have been increased accordingly, however, costs seem to have stabilized over the prior two fiscal years that realized exponential increases. The Budget represents Staff's best estimate of anticipated expenses and revenues for the upcoming year. Understanding that the budget is a guide and not a limitation, Staff is confident that the projections embodied in the budget are as accurate as possible given current market conditions and past data. Revenues are stable, however, expenses are unpredictable. During mid-year budget review Staff will review budget estimates with the Board and request any necessary modifications. Further, each month financial statements are presented in the agenda material

providing regular updates to the Board and the public on the condition of the District's finances as it relates to the budget.

Capital Improvement Plan

The contemplated capital improvement expenditures as discussed with the Board previously are included in the budget document and everything over the General Manager's signing authority will entail an additional agenda discussion with the Board on a case-by-case basis with a designated funding source identified as part of the Board approval process. Funding for capital items could include grant funding, reserves, or projected excess revenue. The approved five-year Capital Improvement Plan (CIP) is included as part of the budget document. The CIP is a look ahead by Staff as to what projects are considered necessary for the park, water, and wastewater operations. During the year additional unanticipated capital improvements may occur that are not embodied in the CIP document.

Availability of the Budget

Copies of the draft detailed budget for Fiscal Year 2025 are available at the District administrative office for public viewing and is part of the agenda material that is on the District's website. Once approved, the FY25 Budget will be posted on the District's website.

Staffing

The organizational chart included within the budget depicts the approved staffing that was previously discussed with the Board. No significant modifications have been made to staffing over the prior budget year. Staffing is discussed in full-time equivalents or FTE's which represents 2080 working hours in a year. Staffing represented on the Table of Organization decreased by 1.6 FTE for FY25 to 21.6 FTE's with minor adjustments made regarding staffing charges to funds. Parks has not been successful in hiring a full-time staff and anticipates contracting out maintenance services. Salary costs increased based upon the approved Cost of Living Adjustment (COLA) of 3.5% and an anticipated merit increase during the year.

Debt Service

The District continues to enjoy a reduced debt burden in FY25 due to the early pay-off of one loan and the refinance of a second loan. The District will continue to pay down debt as quickly as practical. Interest and principal are listed in each fund for full disclosure.

Park funding:

The Board has prioritized Park operations and the development of Park facilities utilizing discretionary funds. The discretionary funding comes from sources other than rates. This includes rent revenue for cell tower leases, property tax, and infrastructure lease for fiber optic network. In addition, the net proceeds from the Recycling Center/Thrift Store operation are transferred to the Park fund to help with operational expenses. For Fiscal Year 2025, the Recycling Center is anticipated to contribute approximately \$40,000 to the park fund from net revenues per Board direction. To date the District has developed a 14-acre public park that includes soccer/football fields, baseball fields, playground, exercise circuit and picnic shelters and pavilions. The park has an inter-fund loan with Wastewater that is memorialized in a revised resolution and repayment plan adopted by the Board on May 16, 2024. The plan increased the repayment from \$42,100 per

year to \$71,571 with an anticipated repayment period of ten years from twenty years. In the event that the Park fund has additional revenue it can accelerate the repayment of the loan to the Wastewater fund. Conversely, if there are extraordinary expenses, the amount can be revisited.

Fiscal Impact

The projected net surplus based upon the revenue and expenditure estimates contained within the draft budget document are outlined in the chart below. All capital expenditures would utilize the fund balance first then fund reserves as necessary.

Fund	Revenue	Expenditures	Balance
Water	\$ 2,780,314	\$ 2,128,947	\$ 651,367
Wastewater	\$ 1,952,367	\$ 1,628,303	\$ 324,064
Solid Waste	\$ 979,316	\$ 961,070	\$ 18,246
Recycling Center	\$ 300,000	\$ 260,846	\$ 39,154
Properties	\$ 146,388	\$ 93,690	\$ 52,698
Parks	\$ 551,772	\$ 389,280	\$ 162,493

**Does not include any capital expenditures for the year*

Administration:

The Administration department provides general support for all District operations. The budget for this fund represents a pass through of costs reimbursed by Water, Wastewater and Solid Waste enterprise funds.

FISCAL IMPACT: As outlined in the draft Fiscal Year 2025 Budget

REQUESTED ACTION: Adopt Resolution 2024-07

ATTACHMENTS: Resolution 2024-07
 FY 2025 budget



RESOLUTION NO. 2024-07

RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE 2025 ANNUAL BUDGET AND AUTHORIZING APPROPRIATIONS THEREFROM.

WHEREAS, a proposed annual budget for the Helendale Community Services District for the fiscal year commencing July 1, 2024, and ending June 30, 2025 was submitted to the Board of Directors and is on file in the District Administration office; and

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

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

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

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

Section 1. The budget incorporated herein by reference, is adopted by Resolution as the Annual Budget for the Helendale Community Services District for the fiscal year commencing July 1, 2024 and ending June 30, 2025.

Section 2. There is hereby appropriated to each account set forth in the said budget, incorporated herein by reference, the sum shown for each account in the Fiscal Year 2025 Budget, and the General Manager is authorized and empowered to expend such sum for the purpose of such account within the purchasing limits adopted by prior Board resolution. No expenditure by any department for any items within an account shall exceed the amount budgeted therefore without prior approval of the General Manager, and/or prior approval of the District Board of Directors.

APPROVED AND ADOPTED this 6th day of June, 2024.

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

By: _____

Henry Spiller, President

Attest: _____

Clerk of the Board



Helendale Community Services District

Date: June 6, 2024

TO: Board of Directors

FROM: Kimberly Cox, General Manager

SUBJECT: Agenda item #9

Discussion and Possible Adoption of Resolution 2024-08: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2025 Pursuant to Article XIII B of the California State Constitution

STAFF RECOMMENDATION:

Adopt Resolution 2024-08 establishing the Helendale Community Services District Appropriations Limit for Fiscal Year 2025.

STAFF REPORT

Article XIII B of the California Constitution and related implementing legislation provides for an annual "appropriations limit" for each entity of local government, including special districts. The law requires the governing body of each local jurisdiction to establish its appropriation limit by resolution each year.

The appropriations limit does not apply to the entire District budget but only to the appropriation of "proceeds of taxes". In the District's case this is represented solely by property taxes and special assessments. Each year the limit is adjusted by two factors: Price and Population. For FY 2024 the California Department of Finance provided these factors for San Bernardino County. The Price Factor is +3.62 and the Population Growth Factor for San Bernardino County is +0.02%. The attached Exhibit A & B to the Resolution shows the calculation for Fiscal Year 2024 as well as for the last ten fiscal years (Historic GANN Calculations). For Fiscal Year 2025 the District Appropriation Limit is \$988,956.

Included in the appropriation limit are the following:

- "Proceeds from taxes"
- Solid Waste Disposal parcel assessment
- Water and Wastewater standby assessments and
- General property taxes that fund the streetlights and the balance shared with the Park fund.

For Fiscal Year 2025, the total of these taxes and property assessments is estimated to be \$597,234.59, which is well below the limit. Should appropriations exceed the limit, the excess taxes are required to be returned by a revision of the tax rates within the next two subsequent fiscal years.

Fiscal Impact

Resolution 2024-8 establishes the District's FY2025 appropriations limit for proceeds of taxes at \$988,956 in accordance with Article XIII B of the California State Constitution.

FISCAL IMPACT: None.

REQUESTED ACTION: Approve Resolution 2024-08

ATTACHMENTS: Department of Finance Price Factor and Population letter
Resolution 2024-8 with Exhibit A & B



April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
San Bernardino				
Adelanto	-0.80	36,422	36,131	36,131
Apple Valley	-0.24	74,500	74,322	74,322
Barstow	-0.34	24,124	24,043	24,669
Big Bear Lake	0.20	4,948	4,958	4,958
Chino	0.57	88,580	89,088	92,585
Chino Hills	-0.17	76,547	76,414	76,414
Colton	-0.12	52,841	52,778	52,778
Fontana	0.68	212,772	214,223	214,223
Grand Terrace	-0.17	12,793	12,771	12,771
Hesperia	0.75	99,338	100,087	100,087
Highland	0.12	55,612	55,676	55,676
Loma Linda	-0.02	24,923	24,919	24,965
Monclair	-0.09	37,246	37,211	37,211
Needles	-0.23	4,780	4,769	4,769
Ontario	0.93	179,555	181,224	181,224
Rancho Cucamonga	0.56	172,344	173,316	173,316
Redlands	1.28	71,776	72,696	72,696
Rialto	0.71	102,367	103,097	103,097
San Bernardino	0.39	224,316	225,188	226,541
Twentynine Palms	-1.12	15,397	15,224	25,346
Upland	0.56	77,849	78,285	78,285
Victorville	0.96	132,537	133,805	138,202
Yucaipa	0.33	53,635	53,810	53,810
Yucca Valley	0.40	21,509	21,594	21,594
→ Unincorporated	0.02	286,864	286,926	295,763
County Total	0.42	2,143,575	2,152,555	2,181,433

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



RESOLUTION NO. 2024-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

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

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

WHEREAS, the General Manager for the Helendale Community Services District has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2024-25, relying on the approved limit from fiscal year 2023-24, and the following two adjustment factors: Annual Percent Change in Population for January 1, 2024 for San Bernardino County and the state-wide Per Capita Personal Income Change; and

WHEREAS, based on such calculations, the General Manager has determined the said appropriations limit to be \$988,956 and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit. (Exhibit "A" and "B" attached and made of part hereto).

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

APPROVED AND ADOPTED this 6th day of June, 2024.

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

By: _____
Henry Spiller, President

Attest: _____
Clerk of the Board

Exhibit A

**HELENDALE COMMUNITY SERVICES DISTRICT
APPROPRIATIONS LIMIT
FY 2024 - 2025**

Per capita personal income	3.62%
Population growth - County	2.00%
2023-2024 GANN limit	<u>\$ 935,693</u>
2024-2025 GANN limit	<u>\$ 988,956.00</u>

Exhibit B

HELENDALE COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMIT

Historic GANN Calculations

Year	<i>Prior Year Appropriations Limit</i>	<i>CA per Capita Personal Income</i>		<i>Change in Population</i>		<i>Calculation Factor</i>	<i>Appropriations Subject to Limit</i>
FY 14	\$ 553,066.00	5.12%	1.0512	0.65%	1.0065	1.0580	585,162
FY2015	\$ 585,162.00	-0.23%	0.9977	0.69%	1.0069	1.0046	587,844
FY2016	\$ 587,844.00	3.82%	1.0382	1.09%	1.0109	1.0495	616,952
FY2017	\$ 616,952.00	5.37%	1.0537	0.68%	1.0068	1.0609	654,503
FY2018	\$ 654,503.00	3.69%	1.0369	1.16%	1.0116	1.0489	686,527
FY2019	\$ 686,527.00	3.67%	1.0367	0.95%	1.0095	1.0465	718,484
FY2020	\$ 718,484.00	3.85%	1.0385	0.90%	1.0090	1.0478	752,861
FY2021	\$ 752,861.00	3.73%	1.0373	0.51%	1.0051	1.0426	784,926
FY2022	\$ 784,926.00	5.73%	1.0573	0.17%	1.0017	1.0591	831,313
FY2023	\$ 831,313.00	7.55%	1.0755	-0.46%	0.9954	1.0706	889,964
FY2024	\$ 899,964.00	4.44%	1.0444	-0.45%	0.9955	1.0397	935,693
FY2025	\$ 935,693.00	3.62%	1.0362	2.00%	1.0200	1.0569	988,956