



**REGULAR BOARD MEETING**  
**Thursday, June 15, 2023, 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](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link)

**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: June 1, 2023, Regular Board Meeting
- 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 and Possible Action Regarding Adoption of Resolution 2023-18: A Resolution of the Helendale Community Services District Awarding a Sole Source Contract to Oak Hills Roofing for the Repairs on the Helendale Community Center Roof**
- 8. Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-15: A Resolution of the Helendale Community Services Board of Directors Determining that there was No Majority Protest to Proposed Increases to Refuse Collection Service Charges and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates**

9. Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-16: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2024 Annual Budget and Authorizing Appropriations Therefrom
10. Discussion and Possible Adoption of Resolution 2023-17: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2024 Pursuant to Article XIII B of the California State Constitution

**Other Business**

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

**Closed Session**

12. Conference with Legal Counsel – Anticipated Litigation  
Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)  
One Potential Case
13. Report of Closed Session Item
14. Adjournment

*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda'd 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

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Date: June 15, 2023  
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))

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## **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

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Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #4  
Consent Items

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## CONSENT ITEMS

- a. Approval of Minutes: June 1, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. April Financial Report



# Helendale Community Services District

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Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #4a  
Minutes from Board meeting 6/1/2023

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*Minutes of the Helendale Community Services District  
REGULAR BOARD OF DIRECTORS MEETING  
June 1, 2023, at 6:30 PM  
26540 Vista Road, Suite C. Helendale, CA 92342*

Pursuant to Government Code Section 54953(b), Director Roper will attend the meeting via teleconference, location at 1414 Park Avenue, Space 29, Burley, Idaho, 83318

**SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

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**Board Members Roll Call:**

**Present:** President Henry Spiller; Vice President Ron Clark; Secretary Sandy Haas; Director Annette Roper (Zoom), Director George Cardenas

**Staff Members Present:**

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor

**Consultants/Guests:**

Steve Kennedy, Legal Counsel (Zoom)  
Richard Nino, Burrtec Waste  
Michael Heffman, Burrtec Waste  
Christopher Porter, Field Representative for Supervisor Cooks Office

**Members of the Public:**

There were five members of the public attending in person.

**Call to Order and Pledge of Allegiance**

The meeting was called to order at 6:04 pm by President Spiller, after which the Pledge of Allegiance was recited.

**1. Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))**

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

**Discussion:** None

**2. Approval of Agenda**

**Action:** A motion was made by Director Cardenas to approve the agenda as presented. The motion was seconded by Director Haas.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

**3. Public Participation**

Christopher Porter, field Representative for Supervisor Cook's Office reported that the Victorville Sherriff's Department has allocated a Sergeant and four deputies to enhance bus safety. He also reported that the Shadow Mountain Road overpass is a priority for the County. Kris Cerrone, Resident – Commented that several years ago she attended a meeting about park amenities and asked about the splash pad at the park. General Manager Cox responded letting her know that the District was not awarded funding for the grant.

#### 4. Consent Items

- a. Approval of Minutes: May 18, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. March Financials

**Motion:** Director Haas made a motion to approve the consent items as presented. Vice President Clark seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

#### 5. Reports

##### a. Directors' Reports

Director Roper reported that she attended the walkthrough at the Smithson property.

President Spiller commented on the farmers market, noting that the weather was great but thought there would be more participation. He also commented that we were able to bring in a new coffee vendor and a couple new food vendors.

##### b. General Managers Report

General Manager Cox reported that District staff, Silver Lakes Association staff and Helendale School District staff met with County Public Works Director and two engineering staff to discuss the status of the bridge. A phased in approach was suggested. The Supervisor's office will continue to work on this with County Staff. Phase I would include paving Vista Road to Darghty Road (1.3 miles). Phase II would involve completion of the railroad overcrossing and connecting Vista Rd to overcrossing (1 mile south). Phase III will complete the Shadow Mountain extension from Helendale Road to Vista Road.

On Sunday, four staff members attended CPR training. AED training was also included. Staff is working on getting AEDs installed in the building.

Program Coordinator Vermette shared the solid waste report. A total of 71.51 tons of material was recycled in the month of March and 320 tons of refuse was collected. A total of 15,274 pounds of televisions and computers have been recycled in FY 2022/23. In April, 1.26 tons of miscellaneous e-waste, 3.45 tons of metal, and 4.34 tons of green waste was recycled. There were 36 bulky item pick ups in May. A total of 4,340 pounds of food waste was recycled in May.

Flag football teams have been selected and games will begin on July 8<sup>th</sup>. We have some events coming up in June at the Farmers Market: we will have a Father's Day gift basket raffle on June 14<sup>th</sup>; on June 7<sup>th</sup> you can make your own bracelet or anklet for a \$5 material fee; and on June 21<sup>st</sup> kids can make their own ceramic craft at no cost. Our adult softball league begins Monday June 5<sup>th</sup>, games will be held on Monday's and Wednesdays for eight weeks. The District is holding a volleyball league during the summer. Games will be on Saturday's and begin on July 8<sup>th</sup>. The league is open to players 13 – 17 years old and will have an adult league for those 18 and older. Games will be held at Grace Bible Church. The District has also

partnered with Providence St. Mary Medical Group to offer workshops and classes. On June 30th we will hold a Dr. Talk Topic on Hypertension and offer free Blood Pressure Checks. Beginning on June 29th we will have craft Workshops every other week on Thursdays (may include painting pictures, making wreaths, flowerpot crafts, etc.) Starting July 7<sup>th</sup> we will offer Forever Fit classes every other Friday at 10:45 am. On July 28<sup>th</sup> we will be holding a Medicare basics workshop at 12:30 pm.

Water Operations Manager Carlson gave the water report. Staff completed all monthly inspections; completed the annual EAr report; repaired a leaking 2" service on Lakeview; repaired a leaking chlorine tank at well #1; replaced check valves and diaphragm in chlorine pump at well #4; and troubleshooted electrical and replaced outlets in unit D Smithson. Staff also adjusted the arena lights at the horse property. Staff repaired an after-hours service line leak on Mountain Springs Rd., replaced a faulty water pump in one of the service trucks, and installed the ground rods for well #13 Edison meter panel. Staff completed the meter panel and wire installation for well #13 and County has scheduled the meter panel inspection.

### **Regular Business**

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

**Motion:** Director Cardenas made a motion to approve the Directors' expense reports. Director Roper seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 - No. President Spiller-Yes; Vice President Clark-Yes; Director Haas - Yes; Director Cardenas -Yes; Director Roper - Yes.

#### 7. Discussion and Possible Action Regarding Proposed Solid Waste Rate Increase

**Discussion:** The rate increase notice that was mailed to all customers in April and outlined the public meeting on June 1<sup>st</sup> and the public hearing on June 15<sup>th</sup>. The purpose of the public meeting is to provide information to interested members of the public regarding the proposed rate increase. No action by the Board is requested at this time. The rate increase includes new components related to SB1383. Last year we began implementation of SB1383 because our waiver was denied. The food waste drops off program was approved by CalRecycle. We have completed the first year of reporting. Staff has worked with Burrtec to get all commercial onboard with MCR & More and SB1383. SB 1383 is aimed at reducing production of short-lived climate pollutants via reduction in the amount of organic wastes landfilled, to divert and recover edible food for the food insecure and decrease the District's GHG footprint and increase its sustainability. General Manager Cox discussed procurement requirements and informed the Board that the District is exempt from the procurement mandate for compost. She also informed the Board that there will be contract amendments, Burrtec and District staff will address necessary SB 1383 requirements to identify agreed upon hauler responsibilities. Burrtec and District staff will utilize a database system designed specifically for tracking certain 1383 requirements related to program compliance and organics diversion. Burrtec and District staff will maintain required records that demonstrate compliance. Beginning with an Initial Report and Implementation Record chronicling the development, progress, and accomplishments related to SB 1383 mandates, Burrtec will assist with certain monitoring and reporting elements. The District must approve an ordinance to fulfill its requirements under SB 1383, AB 341 and AB 1826.

Each year Burrtec presents the CPI increase for solid waste pick up services. The contract requires notice no later than April 1. Section 10.05 outlines the annual formula-based compensation adjustment. The CPI adjustments: 3.07% effective 7/1/21; 1.87% effective



7/1/22; 5.76% effective 7/1/23 and 8.7% currently. The contract caps CPI at 4% higher CPI is presented due to unprecedented economic times. Burrtec has right to request extra-ordinary increases Section 10.08 discusses extraordinary rate Adjustments: changes in law; extraordinary cost: changes in operating costs brought about by unforeseen circumstances beyond the control of contractor; and change in disposal facility. To date Burrtec has not invoked this section of the contract. This presentation addresses residential rates only. Commercial rates are included in public notice and vary widely based upon the type of service. Customers who do not pay for disposal (ESFR) on tax bill pay an additional fee per month to cover disposal costs, primarily multi-family and new construction. Recycling fees change each year based upon market conditions. Richard Nino, from Burrtec provided a market update on recycling commodities. General Manager Cox reviewed the calculation for the proposed rate increase. The public hearing will be held on June 15th.

**Motion:** None

8. Discussion and Possible Action Regarding Public Safety Event

**Discussion:** At the last meeting President Spiller appointed an ad hoc committee for the National Night Out event. It was determined to hold the event in conjunction with the August 12 concert. The budget for the event is \$1300. Combining the event will result in cost and time savings for staff as no band will be needed and it will eliminate an extra event that requires staff's time. There will also be a larger audience to participate in demonstrations and receive information. We cannot use the National Night Out name since it is not held on the trademarked day.

**Motion:** Vice President Clark made the motion to approve the first responder appreciation night to be held on August 12<sup>th</sup>. Director Cardenas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

9. Discussion and Possible Action Regarding Declaring Certain Property as Surplus

**Discussion:** The Week of May 21, Staff provided a tour of the EQ for the Board Meet new tenant, review the condition of mobile unit, and visit Unit D at the Condos.

On April 6 the Board reviewed the surplus policy during a discussion to dispose of various other equipment. The policy is included with the staff report on this item. On April 6 the Board reviewed the surplus policy during a discussion to dispose of various other equipment. The policy governs disposition of public assets. As necessary, Staff brings items to the Board for disposal. The unit recommended for disposal we on the property when acquired by the District. It has exceeded its useful life as the cost of repairs would far exceed any value derived by the District. In the 1970's the unit had been moved to its current location when the condo complex was completed (estimated in the early 90's). When last tenant moved out Staff determined the unit was uninhabitable due to the condition. The Board must declare District property surplus prior to disposal. If the Board concurs with surplus the unit Staff will find the most cost-effective means to do so. Disposal could include demolition and disposal in the landfill; removal by an interested party; practice burn by fire department. Each option requires some effort from staff. Will need to determine if asbestos is present. Staff will find the most cost-effective method for disposal.

**Motion:** President Spiller made the motion to approve the disposal of the mobile unit in the most cost-effective method. Director Haas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

10. Discussion and Possible Action Regarding Adoption of Resolution 2023-14: A Resolution of the Board of Directors of the Helendale Community Services District Expressing Sincere Appreciation to Ross Swearingen, Helendale School District Superintendent, Upon His Retirement

**Discussion:** Ross Swearingen will formally be retiring this month. He has had 30-years in education and 11 years at HSD. Ross has worked with the District on numerous programs and provided support for our efforts. General Manager Cox pointed out some of the contributions that Ross has made during his tenure at the Helendale School District.

**Motion:** Vice President Clark made the motion to approve Resolution 2023-14. Director Haas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

11. Discussion and Possible Action Regarding Approval of Computer Support Services and the Acquisition of Computers and Server as necessary

In 2019, District became using Sonic Systems for IT support. The PSA was through 8/1/22 and included a discounted rate for a 3-year term. Staff has evaluated two potential service providers for the upcoming FY and determined that Sonic is a better value. Last week the District's email system encountered a breach. Management requested that Sonic initiate the enhanced cyber-security program that was under discussion for the new term. This has increased the current monthly costs by \$427. Other services will be charged on an as-needed basis. General Manager Cox presented the enhanced security items that would be included. In addition: the District's main server is in need of replacement, as it is over 5 years old. Software will no longer be supported, this will be at a cost of approximately \$10,000. Some District desktop units are suggested to be replaced at a cost of approximately \$8,000. The General Manager will work with IT provider or most cost-effective solution.

**Motion:** Director Cardenas made the motion to approve Computer Support Services in an amount not to exceed \$26,000 for FY24 with terms through FY26 of a not to exceed annual increase of 1.5%/yr. Vice President Clark seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Yes; Director Cardenas -Yes; Director Roper - Yes.

### Other Business

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

President Spiller called for a brief recess at 7:57 pm to be followed by closed session. Closed Session began at 8:08 pm. Director Haas did not attend the closed session.

### Closed Session

13. Conference with Legal Counsel – Anticipated Litigation

Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)  
One Potential Cases

- 14. Conference with Real Property Negotiator  
(Government Code Section 54956.8)  
Property: 26538 Lakeview Drive  
District Negotiator: Kimberly Cox  
Negotiating Parties: Verizon Wireless  
Under Negotiation: Price and Terms of payment

President Spiller adjourned the closed session at 8:21 pm and re-opened the regular board meeting.

15. Report of Closed Session Items

The Board met in closed session and discussed the agenda items. Legal Counsel Kennedy stated that there was no reportable action resulting from the closed session item.

16. Adjournment

President Spiller adjourned the meeting at 8:22 pm

Submitted by:

Approved by:

\_\_\_\_\_  
Henry Spiller, President

\_\_\_\_\_  
Sandy Haas, Secretary

*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

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Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #4 b  
Consent Items: Bills Paid and Presented for Approval

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## STAFF RECOMMENDATION

Updated Report Only. Receive and File

## STAFF REPORT:

Staff issued 48 checks and 19 EFT's totaling \$212,594.68

Total Cash Available:	<u>05/15/2023</u>	<u>05/15/2023</u>
Cash	\$6,641,365.48	\$6,670,428.80
Drafts /Checks/EFT's Issued	\$ 212,594.68	\$ 77,260.26

## INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 2.99% for LAIF and 5.0685% for CA Class for May 2023. Income earned May 2023 on CA Class account is \$8,9965.41



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 05/25/2023 - 06/12/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
05/25/2023	<a href="#">26353</a>	Amazon Capitol Services	-284.39	Check	Accounts Payable
05/25/2023	<a href="#">26354</a>	Burrtec Waste Group, Inc	-12,694.91	Check	Accounts Payable
05/25/2023	<a href="#">26355</a>	Cardmember Services	-1,767.11	Check	Accounts Payable
05/25/2023	<a href="#">26356</a>	Citizens on Patrol Unit 436	-500.00	Check	Accounts Payable
05/25/2023	<a href="#">26357</a>	Geo-Monitor, Inc.	-228.00	Check	Accounts Payable
05/25/2023	<a href="#">26358</a>	Helendale Community Services District	-230.26	Check	Accounts Payable
05/25/2023	<a href="#">26359</a>	Home Depot Credit Services	-1,447.35	Check	Accounts Payable
05/25/2023	<a href="#">26360</a>	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
05/25/2023	<a href="#">26361</a>	Staples Credit Plan	-459.48	Check	Accounts Payable
05/25/2023	<a href="#">26362</a>	Trevor Samorajski	-175.00	Check	Accounts Payable
05/30/2023	<a href="#">26363</a>	WILLIAM PARZ	-43.79	Check	Utility Billing
05/31/2023	<a href="#">26364</a>	Amazon Capitol Services	-20.47	Check	Accounts Payable
05/31/2023	<a href="#">26365</a>	Amazon Capitol Services	-81.55	Check	Accounts Payable
05/31/2023	<a href="#">26366</a>	Business Card	-1,029.08	Check	Accounts Payable
05/31/2023	<a href="#">26367</a>	Citizens Business Bank	-101,312.38	Check	Accounts Payable
05/31/2023	<a href="#">26368</a>	Hartford Life	-324.35	Check	Accounts Payable
05/31/2023	<a href="#">26369</a>	O'Reilly Auto Parts	-987.96	Check	Accounts Payable
05/31/2023	<a href="#">26370</a>	Print Mart	-374.92	Check	Accounts Payable
05/31/2023	<a href="#">26371</a>	Sierra Analytical Labs, Inc	-615.00	Check	Accounts Payable
05/31/2023	<a href="#">26372</a>	Sonic Systems, Inc	-2.18	Check	Accounts Payable
05/31/2023	<a href="#">26373</a>	Stericycle, Inc	-93.24	Check	Accounts Payable
05/31/2023	<a href="#">26374</a>	Trini Martin	-990.00	Check	Accounts Payable
05/31/2023	<a href="#">26375</a>	Ultimate Internet Access, Inc	-824.51	Check	Accounts Payable
05/31/2023	<a href="#">26376</a>	Ultimate Internet Access, Inc	-800.53	Check	Accounts Payable
06/01/2023	<a href="#">26377</a>	Sonic Systems, Inc	-1,727.70	Check	Accounts Payable
06/09/2023	<a href="#">26378</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
06/09/2023	<a href="#">26379</a>	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
06/08/2023	<a href="#">26380</a>	American Legion Post 855	-300.00	Check	Accounts Payable
06/08/2023	<a href="#">26381</a>	Beck Oil Inc	-2,507.02	Check	Accounts Payable
06/08/2023	<a href="#">26382</a>	Burrtec Waste Industries Inc	-133.79	Check	Accounts Payable
06/08/2023	<a href="#">26383</a>	Cal Fire	-680.82	Check	Accounts Payable
06/08/2023	<a href="#">26384</a>	Consolidated Electrical Distributors, Inc.	-43.42	Check	Accounts Payable
06/08/2023	<a href="#">26385</a>	County of San Bernardino	-340.00	Check	Accounts Payable
06/08/2023	<a href="#">26386</a>	Frontier Communications	-155.30	Check	Accounts Payable
06/08/2023	<a href="#">26387</a>	Frontier Communications	-53.59	Check	Accounts Payable
06/08/2023	<a href="#">26388</a>	Geo-Monitor, Inc.	-491.00	Check	Accounts Payable
06/08/2023	<a href="#">26389</a>	Graham Equipment	-5,475.00	Check	Accounts Payable
06/08/2023	<a href="#">26390</a>	Harbor Freight Tools	-239.21	Check	Accounts Payable
06/08/2023	<a href="#">26391</a>	Mobile Occupational Services, Inc.	-55.00	Check	Accounts Payable
06/08/2023	<a href="#">26392</a>	Online Information Services, Inc	-21.84	Check	Accounts Payable
06/08/2023	<a href="#">26393</a>	Robert R. Yeghoian Co., Inc.	-2,557.50	Check	Accounts Payable
06/08/2023	<a href="#">26394</a>	Sierra Analytical Labs, Inc	-290.00	Check	Accounts Payable
06/08/2023	<a href="#">26395</a>	Thomas M. Shoemaker	-800.00	Check	Accounts Payable
06/08/2023	<a href="#">26396</a>	Univar Solutions, USA	-3,496.55	Check	Accounts Payable
06/08/2023	<a href="#">26397</a>	USA of So. California	-59.00	Check	Accounts Payable
06/08/2023	<a href="#">26398</a>	Walters Wholesale Electric Co.	-419.78	Check	Accounts Payable

**Bank Transaction Report**

Issued Date	Number	Description	Amount	Type	Module
06/08/2023	<a href="#">26399</a>	DONGJIE QIN	-373.31	Check	Utility Billing
06/08/2023	<a href="#">26400</a>	LETICIA NICHOLS	-23.51	Check	Utility Billing
05/25/2023	<a href="#">EFT0004599</a>	SCE ACH Sod Farm Acct 700255337588	-1,341.63	EFT	General Ledger
05/30/2023	<a href="#">EFT0004600</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-372.40	EFT	General Ledger
05/31/2023	<a href="#">EFT0004608</a>	SCE Community Center ACH Acct.# 700218740906	-1,482.65	EFT	General Ledger
06/05/2023	<a href="#">EFT0004612</a>	CalPERS Classic Pmt PPE	-8,125.94	EFT	General Ledger
06/05/2023	<a href="#">EFT0004614</a>	CalPERS PEPRA Pmt PPE 3/26/23	-2,070.01	EFT	General Ledger
06/07/2023	<a href="#">EFT0004619</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-19,692.00	EFT	General Ledger
05/26/2023	<a href="#">EFT0004620</a>	CalPERS 457 Pmt PPE 5/21/23	-5,005.06	EFT	General Ledger
06/12/2023	<a href="#">EFT0004622</a>	SCE ACH 4-Plex Acct 700392338368	-703.53	EFT	General Ledger
06/12/2023	<a href="#">EFT0004623</a>	ACH Water Shop SCE Acct 700453074415-77.52	-77.52	EFT	General Ledger
06/12/2023	<a href="#">EFT0004626</a>	SW Gas ACH 4-Plex Acct # 910000817466	-144.41	EFT	General Ledger
06/12/2023	<a href="#">EFT0004627</a>	SW Gas ACH WWTP Acct # 910000010195	-25.00	EFT	General Ledger
06/08/2023	<a href="#">EFT0004632</a>	To record CalPERS Health Premium	-16,811.45	EFT	General Ledger
06/02/2023	<a href="#">EFT0004635</a>	To record Paymentech Fees Acct Ending 6621	-2,103.56	EFT	General Ledger
06/02/2023	<a href="#">EFT0004636</a>	To record Paymentech CC Fees Acct Ending 9479	-410.46	EFT	General Ledger
06/02/2023	<a href="#">EFT0004637</a>	To record EVO Thrift Store CC Fees 23099	-464.05	EFT	General Ledger
05/31/2023	<a href="#">EFT0004638</a>	To record Tasc Flex Claim Pmt PPE 5/21/23	-770.81	EFT	General Ledger
06/05/2023	<a href="#">EFT0004640</a>	To record American Express Cc Fees Acct 7882 -	-23.00	EFT	General Ledger
06/09/2023	<a href="#">EFT0004643</a>	CalPERS 457 Pmt PPE 6/4/23	-5,005.06	EFT	General Ledger
06/08/2023	<a href="#">EFT0004646</a>	To record Sales Tax Pmt # 2 - 2nd Quarter	-1,975.58	EFT	General Ledger
			<b>Bank Account 251229590 Total: (67)</b>		<b>-212,594.68</b>
			<b>Report Total: (67)</b>		<b>-212,594.68</b>

# Summary

**Bank Account**  
[251229590 CBB Checking](#)

Count	Amount
67	-212,594.68
<b>Report Total: 67</b>	<b>-212,594.68</b>

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

Count	Amount
67	-212,594.68
<b>Report Total: 67</b>	<b>-212,594.68</b>

Transaction Type	Count	Amount
Check	48	-145,990.56
EFT	19	-66,604.12
<b>Report Total: 67</b>	<b>67</b>	<b>-212,594.68</b>

DCB Visa Statement 5/2/23									
Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Total
01-553000	Costco Operating Supplies	74.59							74.59
02-541000	WW Staff Appreciation Breakfast	53.36							53.36
02-553000	Costco Operating Supplies	74.58							74.58
05-524500	CPRS Conference Hotel	(100.00)	(100.00)	140.00	100.00	203.98			447.96
05-524500	CPRS Conference Parking / Meals	55.49	17.19						72.68
05-541000	Icemaker Replacement Parts	187.07							187.07
05-541000-00-3	Community Center Unit C Paint	141.03							141.03
05-553000	Costco Operating Supplies	74.59							74.59
06-553555	Earth Day Drinks & Clean-up Day Pizza for Volunteers	49.95	57.56	33.14					140.65
10-521600	Audible Fee & Refund Fees	(14.95)	(14.95)	14.95					(14.95)
10-522505	Breakfast Meeting Kimberly, Henry, & Ron	41.90	43.76						85.66
10-522510	Zoom for Board Meetings Coffee	149.90	13.99						163.89
10-526650	Farmer's Market Easter Eggs	17.37							17.37
10-545000	Equinox Was & Cleaning Supplies	7.99	17.05						25.04
10-553000	Costco Office Supplies	74.59							74.59
10-556500	Annual DCB Visa Membership Fee	99.00							99.00
10-556800	K. Cox & B. Jeffers B'day Gift Cards	25.00	25.00						50.00
Total									1,767.11
Due 5-28-23	Staff Key:	KC	CC	AA	JT	CV			



Master Card April 17 - May 16, 2023

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Total
01-524500	HDMMA Dinner & Class	200.00							200.00
01-553000	(2) Knives / Costco Operating Supplies	60.34	17.53	42.86					120.73
02-553000	Costco Operating Supplies	42.86							42.86
03-553000	Costco Operating Supplies	42.87							42.87
05-553000	Costco Operating Supplies	42.87							42.87
05-553300	Concert in the Park Banners / Pizza for Band	121.11	110.42	57.73					289.26
06-553555	Earth Day Supplies	12.61							12.61
10-522510	Pizza for Board Meeting / Water	74.09	6.29						80.38
10-553000	Cleaning Supplies / Costco Operating Supplies	34.75	42.87						77.62
10-556500	Daily Press April Monthly S subscriptions (9.99) Daily Press Digital Annual Subscription thru May5/4/24 (109.89)	109.89	9.99						119.88
<b>Total</b>									<b>1,029.08</b>
Due 6/12/23		Staff key:	KC	CC	CV				
									<b>Total Due</b>



# Helendale Community Services District

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Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Eide-Bailley Financial Consultants  
SUBJECT: Agenda item #4c  
April Financial Report

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**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of April 30, 2023**  
**(Unaudited)**

Preliminary Results - Subject to Change

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 133,529	\$ 1,341,819	\$ 1,595,102	84%	\$ 1,342,441
3 Water Sales	42,539	718,155	938,058	77%	767,097
4 Standby Charges	3,122	24,139	30,378	79%	34,923
5 Other Operating Revenue	6,938	83,847	106,320	79%	110,271
<b>6 Total Operating Revenues</b>	<b>186,128</b>	<b>2,167,961</b>	<b>2,669,858</b>	<b>81%</b>	<b>2,254,733</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	405,000	0%	472,631
9 Miscellaneous Income (Expense)	5,000	17,292	-	0%	91,387
<b>10 Total Non-Operating Revenues</b>	<b>5,000</b>	<b>17,292</b>	<b>405,000</b>		<b>564,018</b>
<b>11 Total Revenues</b>	<b>191,128</b>	<b>2,185,253</b>	<b>3,074,858</b>	<b>71%</b>	<b>2,818,751</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	25,788	307,390	355,140	87%	307,920
15 Benefits	9,016	105,003	131,982	80%	105,386
<b>16 Total Salaries &amp; Benefits</b>	<b>34,804</b>	<b>412,393</b>	<b>487,122</b>	<b>85%</b>	<b>413,306</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	1,144	41,734	73,252	57%	61,675
19 Power	9,560	151,178	207,247	73%	139,687
20 Operations & Maintenance	6,654	177,736	145,500	122%	116,951
21 Rent/Lease Expense	800	9,890	11,490	86%	9,890
22 Permits & Fees	636	31,951	29,900	107%	25,875
<b>23 Total T&amp;D</b>	<b>18,794</b>	<b>412,489</b>	<b>467,389</b>	<b>88%</b>	<b>354,078</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	326	3,247	5,500	59%	3,467
26 Office & Other Expenses	-	1,728	5,750	30%	3,412
27 Admin Allocation	53,835	538,355	646,025	83%	480,664
<b>28 Total G&amp;A</b>	<b>54,161</b>	<b>543,329</b>	<b>657,275</b>	<b>83%</b>	<b>487,543</b>
29 Debt Service	-	507,602	531,311	96%	507,602
<b>30 Total Expenses</b>	<b>107,759</b>	<b>1,875,813</b>	<b>2,143,098</b>	<b>88%</b>	<b>1,762,529</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>83,369</b>	<b>309,440</b>	<b>931,760</b>	<b>33%</b>	<b>1,056,222</b>
32 Sale or Lease of Water Rights	-	10,199	-	N/A	31,954
33 Capital Expenses	(242)	(554,307)	(745,000)	74%	(1,577,706)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 83,128</b>	<b>\$ (234,669)</b>	<b>\$ 186,760</b>		<b>\$ (489,530)</b>

\*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, 2023 – 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 are in line with budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending under budget at 77% due to less consumption.

**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 trending under budget at 79% due to timing of when collection revenues and fees are received in the fiscal year.

**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 trending under budget at 79% due to less than anticipated connection fees, meter installations, and water supply fees.

**Line 8 Grant Revenue:** Budget for this account consists of \$405,000 for grant reimbursement from the Bureau of Reclamation Small Scale, MWA Strategic Partners, and the DWR.

**Line 9 Miscellaneous Income (Expense):** Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. Current month has an SCE claim for \$11.6K, \$5K in revenues for sale of tractor, and \$700 for septic tank purchase.

**Line 14 Salaries:** Includes salaries for water employees and a portion of the mechanic's salary. YTD is trending over budget at 87% due to increased overtime.

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

**Line 18 Contractual Services:** Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending under budget at 57% due to timing and need for specific contractual services.

**Line 19 Power:** Includes electricity usage for transmission & distribution. YTD power usage is trending under budget at 73% due to less usage.

**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 over budget due to higher fuel costs, \$40K costs for Well 1A repairs, \$19K costs for emergency repair of pumping equipment, increased vehicle maintenance expenses and operating supplies purchases.

**Line 21 Rent/Lease Expense:** Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is in line with budget.

**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 over budget due to SWRCB fees being higher than anticipated.

**Line 25 Utilities (G&A):** Includes gas and telephone expenses. YTD is trending under budget at 59% due to less gas usage and lower telephone expenses.

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

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

**Line 29 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur on a quarterly basis in July, October, January, and April. YTD is trending over budget at 96% due to timing of payments; expected to remain as such until the end of FY.

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

- \$245K – New Well Pipeline
- \$134K – Water Rights
- \$130K – Service Truck
- \$12.2K – Electrical Well 13
- \$7.2K – Interior of New Water Building
- \$1.5K – Concrete, fencing, camera, internet Well 13



**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of April 30, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 152,103	\$ 1,400,207	\$ 1,717,148	82%	\$ 1,116,289
3 Standby Charges	2,037	19,895	24,867	80%	29,172
4 Other Fees & Charges	5,229	32,089	31,320	102%	29,157
5 Other Income/(Expense)	-	-	1,000	0%	23,474
<b>6 Total Revenues</b>	<b>159,369</b>	<b>1,452,191</b>	<b>1,774,335</b>	<b>82%</b>	<b>1,198,092</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	21,637	242,849	284,971	85%	230,548
10 Benefits	8,398	91,406	101,335	90%	87,442
<b>11 Total Salaries &amp; Benefits</b>	<b>30,035</b>	<b>334,255</b>	<b>386,306</b>	<b>87%</b>	<b>317,990</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	7,043	65,102	78,000	83%	56,354
14 Power	8,001	93,221	89,613	104%	76,886
15 Operations & Maintenance	20,322	57,974	63,213	92%	69,532
16 Permits & Fees	-	32,656	37,500	87%	31,268
<b>17 Total Sewer Operations</b>	<b>35,366</b>	<b>248,953</b>	<b>268,326</b>	<b>93%</b>	<b>234,039</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	512	3,623	4,407	82%	3,467
20 Office & Other Expenses	1,210	8,282	11,760	70%	5,491
21 Admin Allocation	52,759	527,587	633,105	83%	471,051
<b>22 Total G&amp;A</b>	<b>54,480</b>	<b>539,492</b>	<b>649,272</b>	<b>83%</b>	<b>480,009</b>
23 Debt Service	-	51,061	102,123	50%	51,061
<b>24 Total Expenses</b>	<b>119,881</b>	<b>1,173,762</b>	<b>1,406,027</b>	<b>83%</b>	<b>1,083,100</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>39,488</b>	<b>278,429</b>	<b>368,308</b>	<b>76%</b>	<b>114,991</b>
26 Capital Expenses	-	(69,844)	(935,000)	7%	(732,673)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 39,488</b>	<b>\$ 208,584</b>	<b>\$ (566,692)</b>		<b>\$ (617,681)</b>

\*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.

## **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. YTD is trending under budget at 80% due to timing of when collection revenues and fees are received in the fiscal year. Most of these revenues are received in November, December, and April.

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

**Line 5 Other Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

**Line 9 Salaries:** Includes salaries for all sewer employees. YTD is trending in line with budget.

**Line 10 Benefits:** Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 90% due to employee group insurance premiums being higher than anticipated.

**Line 13 Contractual Services:** Includes lab testing, engineering, GIS support & other contractual services. YTD is trending in line with budget.

**Line 14 Power:** Includes electricity used for Sewer. YTD is over budget due to higher monthly utility costs than anticipated.

**Line 15 Operations & Maintenance:** Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 92%.

**Line 16 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 timing of SWRCB fees.

**Line 19 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is trending in line with budget.

**Line 20 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

**Line 23 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 26 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$23.9K – Sludge Compressors
- \$12.6K – Sewer Equipment
- \$12.1K – VFD for T-Filter Feed Pumps
- \$9.8K – Wastewater T-Filter Feed Pump By-Pass
- \$5.5K - Interior Completion of Maintenance Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of April 30, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 27,229	\$ 276,912	\$ 325,000	85%	\$ 276,812
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	7,623
<b>6 Total Revenues</b>	<b>27,229</b>	<b>276,912</b>	<b>258,000</b>	<b>107%</b>	<b>284,435</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	12,115	133,610	180,226	74%	113,082
10 Benefits	1,453	17,864	20,897	85%	15,179
<b>11 Total Salaries &amp; Benefits</b>	<b>13,568</b>	<b>151,474</b>	<b>201,123</b>	<b>75%</b>	<b>128,261</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	291	291	4,500	6%	181
14 Operations & Maintenance	3,006	16,810	11,000	153%	10,768
<b>15 Total Recycling Center Operations</b>	<b>3,298</b>	<b>17,102</b>	<b>15,500</b>	<b>110%</b>	<b>10,948</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	678	7,955	33,622	24%	6,312
18 Office & Other Expenses	537	4,662	5,500	85%	3,957
<b>19 Total G&amp;A</b>	<b>1,215</b>	<b>12,618</b>	<b>39,122</b>	<b>32%</b>	<b>10,269</b>
<b>20 Total Expenses</b>	<b>18,081</b>	<b>181,194</b>	<b>255,745</b>	<b>71%</b>	<b>149,479</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>9,148</b>	<b>95,718</b>	<b>2,256</b>		<b>134,956</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 9,148</b>	<b>\$ 95,718</b>	<b>\$ 2,256</b>		<b>\$ 134,956</b>

\*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.



### **03-Recycling Center Revenues and Expenses**

**Line 2 Retail Sales:** Includes sales revenues from the Thrift Store. YTD is trending in line with budget.

**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. No activity YTD.

**Line 9 Salaries:** Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 74% due to lower than anticipated supervisor costs.

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

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

**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 over budget due to more operating supplies purchases than anticipated, \$1.3K in asphalt repairs in September and a \$2.9K purchase of poly box trucks.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is trending under budget at 24% due to HVAC system installation budgeted for \$25K which has not yet occurred.

**Line 18 Office & Other Expenses:** Includes advertising, bank charges and other miscellaneous expenses. YTD is trending in line with budget.

**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, 2023**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 9,040	\$ 97,360	\$ 125,480	78%	\$ 103,539
3 Other Income	-	300	-	N/A	70
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>9,040</b>	<b>97,660</b>	<b>125,480</b>	<b>78%</b>	<b>103,609</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,271	13,182	14,815	89%	9,274
9 Operations & Maintenance	1,861	7,406	12,367	60%	7,405
10 Debt Service	-	26,544	53,088	50%	26,544
<b>11 Total Expenses</b>	<b>3,132</b>	<b>47,132</b>	<b>85,270</b>	<b>55%</b>	<b>43,223</b>
<b>12 Net Income (Loss)</b>	<b>\$ 5,908</b>	<b>\$ 50,528</b>	<b>\$ 40,210</b>	<b>126%</b>	<b>\$ 60,386</b>

\*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.

#### ***04-Property Rental Revenues and Expenses***

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending under at 78% budget due a vacancy in 15302 Smithson Unit E.

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

**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. No activity YTD.

**Line 8 Utilities:** Includes electric & gas expense for the rental properties. YTD is trending over budget at 89% due to higher monthly utility charges than PY.

**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 trending under budget at 60%

**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, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 3,216	\$ 47,235	\$ 30,400	155%	\$ 46,873
3 Property Taxes	1,688	16,166	23,533	69%	18,693
4 Donations & Sponsorships	3,050	9,285	5,500	169%	10,150
5 Rental Income	1,967	23,067	24,075	96%	22,380
6 Developer Impact Fees	-	5,160	6,880	75%	6,880
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(35,083)	(42,100)	83%	(35,083)
9 Board Discretionary Revenue	65,481	358,119	441,507	81%	335,089
10 Miscellaneous Income (Expense)	-	895	-	N/A	3,064
<b>11 Total Revenues</b>	<b>71,894</b>	<b>424,843</b>	<b>489,795</b>	<b>87%</b>	<b>408,047</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	4,302	75,487	83,701	90%	67,449
15 Benefits	3,087	35,274	47,683	74%	31,337
<b>16 Total Salaries &amp; Benefits</b>	<b>7,388</b>	<b>110,762</b>	<b>131,384</b>	<b>84%</b>	<b>98,785</b>
17 Program Expense	4,892	66,476	70,475	94%	60,920
18 Contractual Services	2,754	14,171	21,760	65%	44,863
19 Utilities	6,040	58,669	63,956	92%	44,008
20 Operations & Maintenance	3,128	25,505	24,362	105%	25,609
21 Permits & Fees	-	1,680	983	171%	1,317
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	995	1,555	64%	1,130
<b>24 Total Expenses</b>	<b>24,202</b>	<b>278,257</b>	<b>314,475</b>	<b>88%</b>	<b>276,631</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>47,692</b>	<b>146,586</b>	<b>175,319</b>		<b>131,416</b>
26 Capital Expenses	-	(5,500)	(208,000)	3%	(291,829)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 47,692</b>	<b>\$ 141,086</b>	<b>\$ (32,681)</b>		<b>\$ (160,413)</b>

\*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.

## **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 recreation program fees and higher than anticipated farmer's market revenues.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. YTD is trending under budget at 69% due to lower street light expenses.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is over budget due to donations received at the February and April concerts.

**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 96% due to the receipt of annual payment for District field use and higher community requests for usage.

**Line 6 Developer Impact Fees:** Includes park development impact fees charged to new developments. YTD is trending under budget at 75%.

**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 June includes the following:

- Radio Tower Site Rent – \$13,687
- Property Tax - \$45,382
- Solid Waste Franchise Fees - \$8,100
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,688)

**Line 10 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes payment for use of community center for Circus \$1K.

**Line 14 Salaries:** Includes full and part-time Parks and Recreation employees. YTD is trending over budget at 90% due to increased salary expenditures compared to PY.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 74% due to lower group insurance expense than anticipated.

**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 94% due to more program activities and increased expenses due to farmer's market activity 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.

**Line 19 Utilities:** Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is over budget at 92% due to higher electric consumption during the first half of the year and more program activities 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 the full payment of annual insurance, emergency electrical repairs, \$1.1K water heater replacement in December and increased vehicle repairs in November and December.

**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 over budget due to the new Annual County Community Cent Well Permit requirement.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending under budget at 64% due to the timing of dues payments and need for specific services.

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

- \$5.5K – Turf Renovator Purchase



**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of April 30, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 50,941	\$ 504,156	\$ 599,922	84%	\$ 481,057
3 Assessments & Fees	82,818	232,805	237,720	98%	231,540
4 Other Charges	1,585	19,574	24,559	80%	20,902
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	4,768
<b>7 Total Revenues</b>	<b>135,343</b>	<b>756,535</b>	<b>862,201</b>	<b>88%</b>	<b>738,267</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	6,800	72,678	66,350	110%	72,318
11 Benefits	3,464	35,660	42,917	83%	33,363
<b>12 Total Salaries &amp; Benefits</b>	<b>10,264</b>	<b>108,338</b>	<b>109,267</b>	<b>99%</b>	<b>105,681</b>
13 Contractual Services	50,163	498,583	585,367	85%	431,694
14 Disposal Fees	11,411	123,562	165,768	75%	160,472
15 Operations & Maintenance	-	3,038	7,112	43%	6,320
16 Other Operating Expenses	1,078	3,966	4,694	84%	12,960
17 Admin Allocation	1,077	10,767	12,921	83%	9,613
<b>18 Total Expenses</b>	<b>73,993</b>	<b>748,254</b>	<b>885,128</b>	<b>85%</b>	<b>726,739</b>
<b>19 Net Income (Loss)</b>	<b>\$ 61,350</b>	<b>\$ 8,282</b>	<b>\$ (22,927)</b>		<b>\$ 11,528</b>

\*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.

## ***06-Solid Waste Disposal Revenues and Expenses***

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

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

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

**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. No activity YTD.

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is over budget due to less salaries allocated from the Solid Waste Fund (Fund 06) to the Recycling Center Fund (Fund 03) than projected in the budget.

**Line 11 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with 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 trending in line with budget.

**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 under budget at 75%.

**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 43%.

**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 in line with budget.

**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, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	April 2023	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 13,687	\$ 156,315	\$ 173,536	90%	\$ 147,963
3 Property Taxes	45,382	138,044	107,141	129%	125,949
4 Solid Waste Billing & Fees	14,403	142,404	170,258	84%	138,478
5 Fees & Charges	2,974	25,368	22,300	114%	22,220
6 Investment income	8,435	79,406	7,140	1112%	7,941
7 Other Income	-	1,767	3,200	55%	27,476
8 Board Discretionary Revenue	(67,169)	(374,285)	(372,373)	101%	(353,783)
<b>9 Total Revenues</b>	<b>17,712</b>	<b>169,019</b>	<b>111,200</b>	<b>152%</b>	<b>116,245</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	47,619	495,359	571,473	87%	465,844
13 Benefits	17,062	219,705	264,708	83%	213,389
14 Directors' Fees	3,057	48,858	100,000	49%	63,361
<b>15 Total Salaries &amp; Benefits</b>	<b>67,737</b>	<b>763,922</b>	<b>936,180</b>	<b>82%</b>	<b>746,101</b>
16 Contractual Services	20,776	234,417	236,777	99%	197,947
17 Insurance	33,027	100,851	99,476	101%	94,995
18 Utilities	1,507	17,394	18,887	92%	14,795
19 Operations & Maintenance	634	2,706	4,459	61%	1,486
20 Permits & Fees	354	13,735	19,020	72%	17,192
21 Office & Other Expenses	4,133	67,069	67,452	99%	75,482
22 Election Expense	-	-	15,000	0%	-
23 Administrative Allocation	(107,671)	(1,076,709)	(1,286,051)	84%	(961,328)
<b>24 Total Expenses</b>	<b>20,497</b>	<b>123,385</b>	<b>111,200</b>	<b>111%</b>	<b>186,670</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(2,785)</b>	<b>45,634</b>	<b>-</b>		<b>(70,426)</b>
26 Capital Expenses	-	(12,293)	-	0%	-
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (2,785)</b>	<b>\$ 33,341</b>	<b>\$ -</b>		<b>\$ (70,426)</b>

\*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.

## **10-Administrative Revenues and Expenses**

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is trending over budget at 90% due to timing of tower rent payments.

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

**Line 4 Solid Waste Billing & Fees:** Includes franchise fees and billing for solid waste. YTD is trending in line with 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 Investments:** Includes investment income and unrealized gain or loss on investments. YTD is over budget due to 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 trending under budget due to not receiving recycling revenues. Current activity includes \$1.7K for a Zenith dividend.

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

- Radio Tower Site Rent – \$13,687
- Property Tax - \$45,382
- Solid Waste Franchise Fees – \$8,100

**Line 12 Salaries:** Includes full time, part time & overtime for administrative employees. YTD is trending over budget at 87% due to higher salary expenses than anticipated.

**Line 13 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is 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 49%.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 99% due to the \$12.5K purchase of ClearGov Budgeting Software in February.

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. YTD is at budget due to timing of premium payments.

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 92% due to higher expenses on a month-to-month basis than anticipated.

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

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending under budget at 72%.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage and dues & subscription. YTD is trending over budget at 99% due to increased bank charges, processing fees and dues & 3 unprojected subscriptions (California Park & Recreation Society \$555, CWEA membership \$404, Cal Mutual \$500).

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



# Helendale Community Services District

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DATE: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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## **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:** Expense Reports

HELENDALE COMMUNITY SERVICES DISTRICT  
BOARD MEMBER EXPENSE VOUCHER

REC'D JUN 02 2023


NAME: Ron Clark

Date:

Date	Event	Expense Description/Explanation	Mileage	Meals	Lodging	Other	Exp. Category
5/2	Public Benefit	Meet with Kimberly Cox					A
5/4	Event	Review Board mtg Adgerda					C
5/16	Event	Meet with Kimberly Cox					A
5/18	Event	Review Adgerda					A
5/22	Event	Task Force Encl. Lros					
5/30	Event	Review Adgerda					A
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						

Notes/Comments: Totals: Mileage \_\_\_\_\_ Meals \_\_\_\_\_ Lodging \_\_\_\_\_ Grand Total \_\_\_\_\_

Ok to process for payroll

Signature:  Date: \_\_\_\_\_

Expense Categories:

- G: Meeting w/GM re: 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 matter involving functions or operations of the District
- K: Meeting pre-approved by the Board of Directors

Mileage calculated at \$0.56/mile effective 1/1/21

REC'D JUN 02 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Stanley Naas Pay Period Ending: 6-4-23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/23	Meeting - tour GM		\$	\$	\$	Y		G
5/30	Establishing property for demolition / rental / farm		\$	\$	\$	Y		G
6-1	Agenda materials & other Dist. Business		\$	\$	\$	Y		E
6-2	Meeting		\$	\$	\$	Y		A
	Required by State		\$	\$	\$	Y		
	Reg Meeting		\$	\$	\$	Y		
			\$	\$	\$			
			\$	\$	\$			
			\$	\$	\$			
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total Compensable Meetings		
						600		

Signature: Stanley Naas Date: 6-5-23

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 operations of the District  
 K: Meeting pre-approved by the Board of Directors  
 \* Written or verbal report required to be presented at the next Board meeting.

REC'D MAY 31 2023

(5)

**HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER**  
 Name: HENRY SPILLER Pay Period Ending: 6/4/23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/2/23	Meeting with EM		\$	\$	\$	Y		G
5/3/23	Meeting with EM related to district ops.							
5/3/23	Farmers Market		\$	\$	\$	Y		B
5/4/23	Rep @ public event							
5/4/23	Board Meeting		\$	\$	\$	Y		A
5/4/23	Public meeting governed by the brown act							
5/10/23	Farmers Market		\$	\$	\$	Y		B
5/13/23	Rep @ public event							
5/13/23	Concert in the Park		\$	\$	\$	Y		B
5/13/23	Rep @ public event							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$	\$

Signature: [Signature] Date: 5-18-23

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

# HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SALLER      Pay Period Ending: 6/4/23

(5)

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category	Totals					
									Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total
5/16/23	Meeting with GM		\$	\$	\$	Y		G						
5/17/23	Meeting with GM related to district ops.		\$	\$	\$	Y		B						
5/18/23	Farmers Market		\$	\$	\$	Y		A						
5/24/23	Rep @ public event		\$	\$	\$	Y		B						
5/30/23	Board Meeting		\$	\$	\$	Y		A						
5/30/23	Public meeting governed by the Brown Act		\$	\$	\$	Y		A						
5/30/23	Farmers Market		\$	\$	\$	Y		B						
5/30/23	Rep @ public event		\$	\$	\$	Y		B						
5/30/23	Meeting with GM		\$	\$	\$	Y		G						
5/30/23	Meeting with GM related to district ops		\$	\$	\$	Y		G						

Signature: Henry Saller      Date: 5-31-23

- 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 ¢

pg 2



# Helendale Community Services District

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DATE: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Adoption of Resolution 2023-18: A Resolution of the Helendale Community Services District Awarding a Sole Source Contract to Oak Hills Roofing for the Repairs on the Helendale Community Center Roof

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## **STAFF RECOMMENDATION**

Approve Sole Source contract for Roof Repair.

## **STAFF REPORT**

The roof at the community center was replaced in 2012 after the District purchased the building. Since that time the District has had several repairs completed as leaks occurred. However, this past year has proven difficult particularly with the heavy rain we have experienced. Every unit has an issue with leaking along the edges of the building where the roof attaches to the concrete walls.

On a regular basis the District has had a roofing contractor fix the leaks. The method has been primarily the application of a topical sealer to the seams on the roof to prevent water infiltration. Over time, this method is less effective solution long-term which now requires a more extensive repair.

Recently, County Code Enforcement presented a citation to the District focusing on the need to have the roof repaired to prevent further leaks. No structural deficiency was noted.

Staff contacted a local roofing contractor and received a quote for correcting some slope issues that are deemed to be exacerbating the issue of water infiltration. In addition, it was noted that the scuppers, which are the primary roof drains, are not functioning properly. Once this situation is remediated it will allow water on the roof to drain more immediately and avoid the pooling which contributes to the water infiltration.

The repairs will be scheduled sometime in August. Staff will work with the County and inform them of the timeline, progress and completion of the repairs.

**FISCAL IMPACT:** TBD – Quote will be forthcoming.



**POSSIBLE MOTION:** Adopt Resolution 2023-18 approving a sole source contract for the roof repairs on the Community Center

**ATTACHMENTS:** County citation  
Resolution 2023-18



## Land Use Services Department

### Code Enforcement

## NOTICE OF VIOLATION

HELENDALE COMMUNITY SERVICES DIST  
HELENDALE CSD  
PO BOX 359  
HELENDALE, CA 92342

May 19, 2023

REC'D MAY 22 2023

**APN:** 0467081380000

**Case Number:** CSE-2023-11945

**Location:** 26540 VISTA, HELENDALE, CA 92342

Dear HELENDALE CSD,

THE INDICATED VIOLATION(S) OF THE INTERNATIONAL PROPERTY MAINTENANCE CODE AND/OR THE SAN BERNARDINO COUNTY CODE WERE OBSERVED ON THE SUBJECT PROPERTY DURING AN INSPECTION CONDUCTED ON 05/10/2023.

### Violations

#### IPMC 304.7 Roofs/Drainage in Disrepair

**Corrective Measures:** The roof of the commercial structure at the location is in disrepair, allowing water intrusion. Contact Building and Safety at (909) 884-4056 to obtain a permit and repair the damaged roof.

The indicated violations should be corrected within 30 days from the date of this notice. A re-inspection of this property to verify compliance will be completed after 06/18/2023. Failure to correct the existing violation(s) may result in the issuance of administrative citations and/or civil or criminal prosecution. A lien and a special assessment on the property tax roll may also be placed against the subject property to recover any regulatory costs incurred by the County.

If you have questions regarding this notice please contact Code Enforcement at (909) 884-4056 or (760) 995-8140.

Prepared by: **Pedro Moreno**

**RESOLUTION NO. 2023-18**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
HELENDALE COMMUNITY SERVICES DISTRICT  
APPROVING AWARD OF A SOLE SOURCE CONTRACT  
TO OAK HILLS ROOFING FOR ROOF REPAIR PROJECT**

WHEREAS, the Helendale Community Services District (“District”) is a Community Services District organized and operating pursuant to California Government Code Section 61000 et seq.;

WHEREAS, the District is subject to Public Contracts Code Section 20682.5(b), which provides that “[a]ll contracts for the construction of completion of any building, structure, or improvement, when the cost exceeds \$25,000 shall be contracted for and let to the lowest responsible bidder after notice”;

WHEREAS, it is well-settled that exceptions to the competitive bidding requirement exist in the event that the specific facts and circumstances surrounding the particular work is such that the services sought for the proposed project are unique to a single contractor and the public agency must use such specialized services for efficient and effective completion thereof [see, e.g., Hiller v. City of Los Angeles (1962) 197 Cal. App. 2d 685, 17 Cal. Rptr. 579], or that engaging in the process would be undesirable or impracticable as a matter of public interest because a delay would result that would operate to undermine the public benefits to be gained by the proposed project [see, e.g., Graydon v. Pasadena Redevelopment Agency (1980) 104 Cal. App. 3d 631, 164 Cal. Rptr. 56];

WHEREAS, on September 5, 2019, the District’s Board of Directors (“Board”) adopted a revised Purchasing Policies and Procedures for the District (“the Purchasing Policy”) which created bidding and contract procedures as part of the District’s Rules and Regulations so as to provide guidance and direction to the District’s staff in obtaining outside services for projects initiated by the District;

WHEREAS, Section 6(E)(3) of the Purchasing Policy provides that the District must comply with certain formal and informal competitive bidding requirements with respect to contracts for the construction of any building, structure, or improvement when the cost exceeds \$15,000 but does not exceed \$25,000;

WHEREAS, pursuant to legally-recognized exceptions to competitive bidding requirements, Section 7(A)(4) of the Purchasing Policy provides that the District may procure services on a negotiated basis “when competitive bidding would fail to produce an advantage and/or when the advertisement for Competitive Bidding would be undesirable, impractical, or impossible”;

WHEREAS, Section 7(A)(5) of the Purchasing Policy also provides that the District may procure services on a negotiated basis “when the Board of Directors has determined that time is of the essence”;

WHEREAS, pursuant to legally recognized exceptions to competitive bidding requirements, Section 7(A)(3) of the Purchasing Policy further provides that the District may procure services on a negotiated basis for any project in which a “Sole Source Contractor” has been designated;

WHEREAS, for purposes of Section 7(A)(3) of the Purchasing Policy, the term “Sole Source Contractor” is defined in Section 2(O) thereof as “a contractor or consultant that has been evaluated to provide unique or specialized Services or Supplies that cannot be obtained from other contractors or consultants,” which designation must be approved by the Board;

WHEREAS, the facts, circumstances, and challenges surrounding the proposed repair of the roof on a building structure located on the District’s property (“the Project”), as described in the staff report attached hereto and incorporated herein (“the Staff Report”), supports a determination by the District’s Board of Directors that imposing a formal competitive bidding requirement for the construction of the proposed Project would be undesirable or impracticable because the process could not be timely completed given all the intervening factors outlined in the staff report, specifically the public health and safety risks, and financial liabilities and penalties, that could occur if the Project is not finished in accordance with the corrective measures required in the Notice of Violation issued by the Code Enforcement Division of the Land Use Services Department of the County of San Bernardino on or about May 19, 2023 (“the NOV”); and

WHEREAS, as further described in the Staff Report, Oak Hills Roofing possesses unique background, skill, and knowledge to properly perform the Project in a timely manner to satisfy the terms and conditions of the NOV.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Helendale Community Services District that, based upon the unique facts and circumstances described in the Staff Report and other evidence presented to the Board, the Board hereby finds and determines that expedited construction of the Project is exempt from any otherwise-applicable formal competitive bidding requirement pursuant to Sections 7(A)(4) and (5) of the Purchasing Policy because compliance therewith would be undesirable and impracticable as a matter of public interest since engaging in the process would cause a delay that could result in the Project not achieving satisfactory completion in accordance with the NOV.

BE IT FURTHER RESOLVED that the Board hereby finds and determines that OAK HILLS ROOFING be designated as a Sole Source Contractor for the Project pursuant to Section 7(A)(3) of the Purchasing Policy. The Board reserves the right to withdraw this designation in its entirety, or to suspend this designation on a project-by-project basis, in the exercise of its sole discretion.

BE IT FURTHER RESOLVED that the Board hereby approves construction of the Project, and authorizes the award of a contract for the construction thereof to OAK HILLS ROOFING for a price not to exceed \$\_\_\_\_\_., based upon the recommendations of the District's General Manager in the Staff Report, as well as the oral and written statements presented to, and considered by, the District's Board of Directors prior to adoption of this Resolution.

**ADOPTED** this 15<sup>th</sup> day of June, 2023.

AYES:

NOES:

ABSTAIN:

ABSENT:

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Henry Spiller, President, Board of Directors

ATTEST:

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Sandy Haas, Secretary, Board of Directors



# Helendale Community Services District

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Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-15:  
A Resolution of the Helendale Community Services Board of Directors Determining  
that there was No Majority Protest to Proposed Increases to Refuse Collection  
Service Charges and Adopting a Rate Schedule for Such Charges and Superseding  
Existing Applicable Rates

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**STAFF RECOMMENDATION:**

None.

**STAFF REPORT:**

Staff has circulated the rate increase notification per direction given at the April 2<sup>nd</sup> Board meeting related to the rate increase requested by the solid waste franchisee, Burrtec. A public meeting was held on June 1, to present information related to the proposed rate increase and to respond to any questions. The June 15 meeting includes the public hearing and possible adoption of the proposed resolution. At the public hearing, the Board will again receive inquiry from the public and upon the conclusion will render the decision as to whether or not a majority protest exists related to the proposed rate increase for Solid Waste services. To date there have been no written protests received.

The Burrtec contract is very specific regarding the annual rate request process and states that Burrtec will present a request for an increase related to the annual average of the Consumer Price Index over the course of the preceding 12-month period (Jan-Dec).

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

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

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

The contract terms with Burrtec include an upper threshold for the annual CPI increase at 4%, however, due to the unusual business climate with hyper-inflation along with regulatory mandates, the Board directed that the full CPI of 8.7% be included in the rate notification to be circulated amongst all rate payers. This consideration was given in light of the fact that Burrtec has never exercised Section 10.08 in the contract which allows them to capture *“extraordinary operating costs due to unforeseen factors such as changes in law; changes in operating costs brought about by unforeseen circumstances beyond the control of contractor; or change in disposal facility”*. Out of due consideration of the foregoing factors, it was deemed appropriate and prudent to consider the actual CPI for this proposed rate consideration.

Included with the CPI increase, there are additional costs for covering the SB1383 Organics compliance. SB1383 was signed into law in 2016 by Governor Brown, with implementation required by 2022. There are regulatory reporting requirements and service mandates that require additional oversight and support by both Burrtec as the service provider and the District as the responsible agency. Burrtec has provided support for public outreach and worked with commercial customers. They also assist with compliance documentation for the District. In addition to Burrtec’s requested increase for SB1383, a new cost component has been included in the rate to cover the required staff time related to District compliance with this unfunded mandate.

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 and the public hearing. This is in compliance with Proposition 218 that requires specific notification related to the contemplation of rate increases.

Following are the various components of the proposed residential rate increase.

#### **RATE COMPONENTS:**

The current residential rate includes the following components: (1) a cost for the weekly curbside pick up service; (2) a recycling fee; (3) an administration fee paid to the District for billing, customer services, bulky item pickup and can delivery; (4) a recovery fee to cover the prior year’s cost of the Proposition 218 rate increase notifications that the District is required to mail prior to any rate hearing; (5) a franchise fee that is paid to the District by Burrtec for the exclusive franchise to provide service within District boundaries; (6) a fee for the disposal of green waste from the drop off program.

The new rate proposal includes fees related to SB1383 compliance which includes : (7) SB1383 food waste drop off program weekly service; (8) Food waste processing costs; (9) SB1383 Burrtec program coordinator for reporting and compliance requirement; (10) District 1383 compliance costs for program implementation and maintenance.

#### **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 an increase of \$0.08 is proposed for a cost of \$1.28 for the monthly recycling fee.

**RATE INCREASE:**

The breakdown for the residential CPI of 8.7% and other related increases are represented on the chart below. Commercial rates vary significantly and are represented in the attached notice.

Fee	Current	Proposed	Difference
Cart service w/ESFR	17.77	19.32	1.55
Recycling Fee	1.20	1.28	0.08
Admin Billing Fee	2.54	2.76	0.22
218 Fee	0.07	0.08	0.01
Franchise Fee	2.39	2.70	0.31
SB 1383 Drop off Program Service	0	0.16	0.16
SB 1383 Drop Off Processing	0	0.19	0.19
SB1383 Compliance & Reporting	0	0.59	0.59
SB1383 District Compliance & Reporting	0	0.40	0.40

\$3.51

**FISCAL IMPACT:** Rate increases as outlined in the Public Notification

**Possible Motion:** Adopt Resolution 2023-15 if it is determined that no majority protest exists.

**ATTACHMENTS:** Resolution 2023-15  
Solid Waste Rate Notification







**RESOLUTION NO. 2023-15**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DETERMINING THAT THERE WAS NO MAJORITY PROTEST TO PROPOSED INCREASES TO REFUSE COLLECTION SERVICES CHARGES AND ADOPTING A RATE SCHEDULE FOR SUCH CHARGES AND SUPERSEDING EXISTING APPLICABLE RATES**

**WHEREAS**, the Helendale Community Services District (“District”) is a Community Services District located within the County of San Bernardino and is organized and operates pursuant to the California Government Code Section 61000 et seq.

**WHEREAS**, on or about June 21, 2006, the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted Resolution No. 2927 which made determinations on, and approved the incorporation of, the District, which was subsequently approved by the electorate pursuant to an election held on November 7, 2006, and thereafter confirmed by LAFCO pursuant to its adoption of Resolution No. 2951 on December 4, 2006, all of which operated to authorize the formation of the District as the successor agency for the performance of water, sewer, streetlighting, refuse collection, parks and recreation, and graffiti abatement functions and services within the prior County Service Area 70, Improvement Zones B and C (the “District Boundaries”).

**WHEREAS**, LAFCO Resolution No. 2951 specifically authorizes the District to collect, transfer, and dispose of solid waste and to provide solid waste handling services, including but not limited to source reduction, recycling, and composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code (“Solid Waste Services”), within the District Boundaries.

**WHEREAS**, pursuant to the authority expressly set forth in LAFCO Resolution No. 2951, the District entered into an Exclusive Franchise Agreement with Burrtec Waste Industries, Inc. (“Burrtec”), effective December 1, 2011, and updated effective January 1, 2018 (the “Franchise Agreement”), which granted to Burrtec the exclusive right, privilege, and franchise to provide certain Solid Waste Services (as described in the Franchise Agreement) within the District Boundaries, subject to the terms and conditions of said Franchise Agreement.

**WHEREAS**, the First Amendment to the Franchise Agreement entered into with Burrtec on or about June 17, 2021, established a rate schedule for the refuse collection service charges for the Solid Waste Services, subject to potential annual adjustment in an amount equal to the calendar year annual twelve-month mean average change in the Consumer Price Index for All Urban Consumers for the Riverside-San Bernardino-Ontario Area as published by the United States Department of Labor, Bureau of Labor Statistics, for the previous calendar year annual twelve-month period (“CPI”).

**WHEREAS**, pursuant to the Franchise Agreement, Burrtec submitted to the District a written request not later than April 1, 2023, for a CPI-based rate adjustment of 8.7 percent to the refuse

collection service charges for Residential Cart Solid Waste Services resulting in an increase of **\$1.55** per month for residential customers.

**WHEREAS**, the cost of processing residential recycled materials and the value to resell such items for beneficial use has slightly increased over the past year, resulting in an increase of **\$0.08** cents per month.

**WHEREAS**, the cost of hauling green waste has remained the same at **\$0.37** cents per month.

**WHEREAS**, additional cost components have been added due to the mandates of SB1383, the Climate Pollution Reduction Act, that includes a drop-off program service fee of **\$0.16**, a drop-off processing fee of **\$0.19**, a compliance and reporting fee for Burrtec of **\$0.59** and a compliance and reporting fee for the District of **\$0.40**.

**WHEREAS**, the District is allowed to collect certain administrative fees in relation to residential cart service for billing and processing residential solid waste customer payments and other related costs of **\$0.22** cents, in addition to a franchise fee that has also increased by **\$0.31** cents, and the costs of printing and postage to mail notifications of **\$0.01** per customer per month for a total cost increase of **\$3.51** per residential customer per month or **\$42.12** per year.

**WHEREAS**, the revenue raised by the proposed rate increases to the refuse collection service charges will be used to provide adequate Solid Waste Services within the District Boundaries and do not exceed the total cost of such services.

**WHEREAS**, this action is necessary to meet operation and administration expenses for refuse disposal and recycling programs, and to obtain funds necessary to maintain adequate Solid Waste Services within the District Boundaries, and is therefore exempt from the requirements of the California Environmental Quality Act as provided by Public Resources Code Section 21080(b)(8).

**WHEREAS**, rates for commercial solid waste customers varies by numerous factors and are outlined on Exhibit A based upon service specifics.

**WHEREAS**, the amount of the rates and charges hereby adopted do not exceed the reasonable anticipated costs for the corresponding services provided by the District, and therefore the fees imposed hereby to not qualify as a "tax" under Article XIIC, Section 1(e) of the California Constitution or Section 50076 of the California Government Code, and the actions taken herein are exempt from the additional notice and public meeting requirements of the Brown Act pursuant to Government Code Section 54954.6(a)(1)(A) and (B).

**WHEREAS**, the District has satisfied all of the substantive and procedural prerequisites of Articles XIIC and XIID of the California Constitution in establishing the rates and charges set forth herein, including but not limited to, the identification of the parcels upon which the rates and charges will be imposed; the calculation of the rates and charges; the mailing of written notice to the record owners of each parcel upon which the rates and charges will be imposed describing the amount thereof, the basis upon which the rates and charges were calculated, the reason for the rates and charges, and the date, time, and location of the public hearing to be held thereon; and the conducting of a public hearing on the rates and charges not less than 45 days after mailing the notice during which all protests against the fee were considered.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Helendale Community Services District does hereby resolve and determine that the written protests against the rates and charges set forth herein that were received by the District prior to the close of the public hearing hereon represented less than a majority of the parcels subject to the rates and charges set forth below and, thus, the District's Board of Directors further finds that the public interest and necessity requires the adoption of the following rates and charges for Solid Waste Services, as well as affirmation and ratification of all prior rates and charges previously approved and/or adopted by the District's Board of Directors:

**SECTION 1. REFUSE COLLECTION SERVICE CHARGES**

The rates for residential and commercial refuse collection service charges for Solid Waste Services within the District Boundaries are hereby established in the amounts listed in Exhibit "A" attached hereto and incorporated herein by this reference.

**SECTION 2. GENERAL MANAGER AUTHORITY**

The District's General Manager is hereby authorized to take any and all actions necessary to carry out the intent of the District's Board of Directors as is stated herein and as otherwise required in order to comply with applicable law.

**SECTION 3. EFFECTIVE DATE**

This Resolution shall take effect on July 1, 2023, and shall supersede any and all prior resolutions and ordinances applicable to the District only to the extent expressly inconsistent with the terms hereof.

**APPROVED AND ADOPTED** by the Board of Directors of the Helendale Community Services District at a regular meeting held on June 15, 2023, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

By:

\_\_\_\_\_  
Henry Spiller, President

Attest:

\_\_\_\_\_  
Sandy Haas, Secretary



# Helendale Community Services District

Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette, Program Coordinator & Park Supervisor  
SUBJECT: Agenda item #9  
Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-16:  
A Resolution of the Board of Directors of the Helendale Community Services District  
Approving and Adopting the FY2024 Annual Budget and Authorizing Appropriations  
Therefrom

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## **STAFF RECOMMENDATION:**

Consider approval of the FY 2024 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.

With the inflation of costs that has occurred over the past year, several line items have been increased accordingly. Supplies and material costs have seen precipitous increases in recent months and continue to escalate. 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. 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. 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 2024 are available at the District administrative office for public viewing and is part of the agenda material. Once approved, the FY24 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 has increased by .5 FTE for FY24 to 22.8 FTE. In the upcoming year, Water staffing will increase by .75 FTE sharing .25 FTE with Parks. Parks anticipates hiring one highly maintenance worker at a range commensurate with experience. Wastewater will add one new wastewater operator. Salary costs increased based upon the approved Cost of Living Adjustment (COLA) of 8% and an anticipated merit increase during the year.

### **Debt Service**

The District continues to enjoy a reduced debt burden in FY24 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 principle are listed in each fund for full disclosure.

**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.

<b>Fund</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Balance</b>
Water	\$ 2,917,224	\$ 2,015,275	\$ 901,949
Wastewater	\$ 1,880,224	\$ 1,528,008	\$ 352,235
Solid Waste	\$ 1,040,510	\$ 1,038,855	\$ 1,654
Recycling Center	\$ 325,000	\$ 278,216	\$ 46,783
Properties	\$ 132,348	\$ 92,304	\$ 40,043
Parks	\$ 529,480	\$ 352,323	\$ 177,157

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

**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. This Fiscal Year the Recycling Center is anticipated to contribute \$46,000 to the park fund from net revenues per Board direction. This is approximately 30% less revenue than the prior fiscal year due to the need to charge 50% of the Supervisor’s salary and benefits to the Recycling Center operation as well as an increase in operating supplies. Recycling Center/Thrift Store revenues are anticipated to increase slightly in the upcoming year. 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 resolution and repayment plan. Each year \$42,100 is repaid on this loan. In the event that the Park fund has additional revenue it can accelerate the repayment of the loan to the Wastewater fund

**Administration:**

The Administration department provides support for all District operations. The budget for this fund represents a pass through.

**FISCAL IMPACT:** As outlined in the draft Fiscal Year 2024 Budget

**REQUESTED ACTION:** Adopt Resolution 2023-16

**ATTACHMENTS:** Resolution 2023-16  
FY 2024 budget



**RESOLUTION NO. 2023-16**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE 2024 ANNUAL BUDGET AND AUTHORIZING APPROPRIATIONS THEREFROM.**

**WHEREAS**, a proposed annual budget for the Helendale Community Services District for the fiscal year commencing July 1, 2023, and ending June 30, 2024 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, 2023 and ending June 30, 2024.

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 2024 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 15<sup>th</sup> day of June, 2023.

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

By: \_\_\_\_\_  
Henry Spiller, President

Attest: \_\_\_\_\_  
Sandy Haas, Secretary



# Helendale Community Services District

Date: June 15, 2023  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #10  
Discussion and Possible Adoption of Resolution 2023-17: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2024 Pursuant to Article XIII B of the California State Constitution

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## **STAFF RECOMMENDATION:**

Adopt Resolution 2023-17 establishing the Helendale Community Services District Appropriations Limit for Fiscal Year 2024.

## **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 2023 the California Department of Finance provided these factors for San Bernardino County. The Price Factor is +4.44 and the Population Growth Factor for San Bernardino County is -.45%. 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 2024 the District Appropriation Limit is \$889,964.

Included in the appropriation limit are the following:

- “Proceeds from taxes”
- Solid Waste Disposal per 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 2024, the total of these taxes and property assessments is estimated to be \$424,182.44, 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 2023-17 establishes the District's FY2024 appropriations limit for proceeds of taxes at \$889,964 in accordance with Article XIII B of the California State Constitution.

**FISCAL IMPACT:** None.

**REQUESTED ACTION:** Approve Resolution 2023-17

**ATTACHMENTS:** Department of Finance Price Factor and Population letter  
Resolution 2023-17 with Exhibit A & B



May 2023

Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

*Gann Limit  
Info*

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

### **Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 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. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

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, 2023.**

**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.

JOE SPEPHENSHAW  
Director  
By:

Erika Li  
Chief Deputy Director

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 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
San Bernardino				
Adelanto	0.65	36,420	36,656	36,656
Apple Valley	-0.37	75,277	74,996	74,996
Barstow	-1.96	24,768	24,283	24,918
Big Bear Lake	-0.43	4,935	4,914	4,914
Chino	0.69	88,564	89,171	93,137
Chino Hills	-0.70	77,601	77,058	77,058
Colton	-0.67	53,513	53,154	53,154
Fontana	0.58	212,616	213,851	213,851
Grand Terrace	-0.73	12,908	12,814	12,814
Hesperia	0.19	99,855	100,041	100,041
Highland	-0.53	56,283	55,984	55,984
Loma Linda	-0.03	25,198	25,191	25,228
Montclair	-0.51	37,688	37,494	37,494
Needles	-0.77	4,793	4,756	4,756
Ontario	1.14	178,682	180,717	180,717
Rancho Cucamonga	-0.31	174,090	173,545	173,545
Redlands	-0.40	72,259	71,972	71,972
Rialto	-0.41	103,406	102,985	102,985
San Bernardino	1.25	219,218	221,949	223,230
Twentynine Palms	-0.94	15,687	15,539	25,929
Upland	-0.50	78,771	78,376	78,376
Victorville	0.90	132,189	133,384	137,193
Yucaipa	-0.46	54,242	53,991	53,991
Yucca Valley	-0.35	21,712	21,635	21,635
* Unincorporated	-0.45	290,306	289,011	297,482
County Total	0.12	2,150,981	2,153,467	2,182,056

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

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Benito				
Hollister	0.61	42,631	42,891	42,891
San Juan Bautista	-1.03	2,043	2,022	2,022
Unincorporated	-0.56	20,869	20,753	20,753
County Total	0.19	65,543	65,666	65,666

\*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. 2023-17**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024 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 2023-24, relying on the approved limit from fiscal year 2022-23, and the following two adjustment factors: Annual Percent Change in Population for January 1, 2023 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 \$935,693 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 15th day of June, 2023.

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

By: \_\_\_\_\_  
Henry Spiller, President

Attest: \_\_\_\_\_  
Sandy Haas, Secretary

# Exhibit A

## HELENDALE COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMIT FY 2023 - 2024

Per capita personal income	4.44%
Population growth - County	-0.45%
2022-2023 GANN limit	<u>\$ 889,964</u>
2023-2024 GANN limit	<u>\$ 935,693</u>

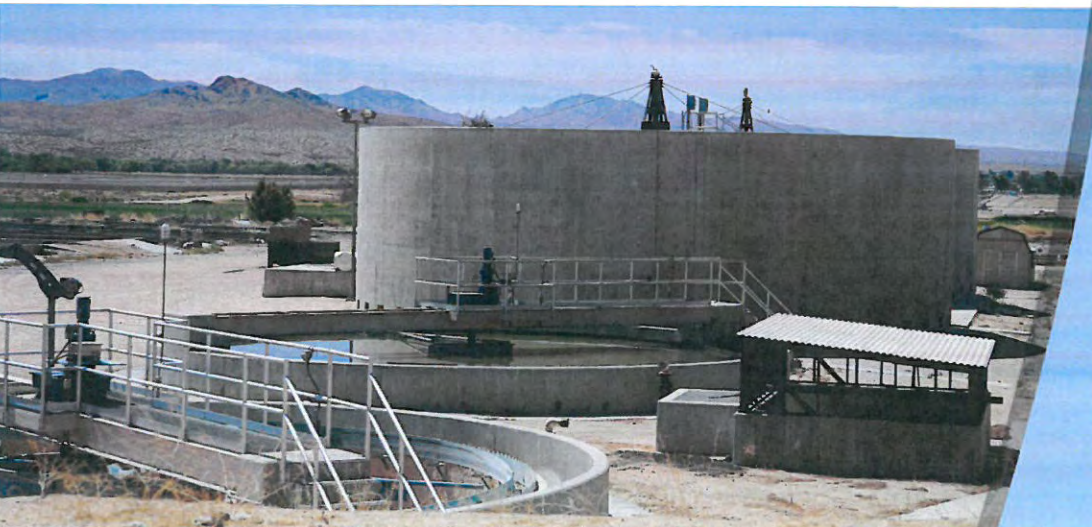
# Exhibit B

**HELENDALE COMMUNITY SERVICES DISTRICT  
APPROPRIATIONS LIMIT**

Historic GANN Calculations

<i>Year</i>	<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>
6/30/2014	\$ 553,066.00	5.12%	1.0512	0.65%	1.0065	1.0580	585,162
6/30/2015	\$ 585,162.00	-0.23%	0.9977	0.69%	1.0069	1.0046	587,844
6/30/2016	\$ 587,844.00	3.82%	1.0382	1.09%	1.0109	1.0495	616,952
6/30/2017	\$ 616,952.00	5.37%	1.0537	0.68%	1.0068	1.0609	654,503
6/30/2018	\$ 654,503.00	3.69%	1.0369	1.16%	1.0116	1.0489	686,527
6/30/2019	\$ 686,527.00	3.67%	1.0367	0.95%	1.0095	1.0465	718,484
6/30/2020	\$ 718,484.00	3.85%	1.0385	0.90%	1.0090	1.0478	752,861
6/30/2021	\$ 752,861.00	3.73%	1.0373	0.51%	1.0051	1.0426	784,926
6/30/2022	\$ 784,926.00	5.73%	1.0573	0.17%	1.0017	1.0591	831,313
6/30/2023	\$ 831,313.00	7.55%	1.0755	-0.46%	0.9954	1.0706	889,964
6/30/2024	\$ 899,964.00	4.44%	1.0444	-0.45%	0.9955	1.0397	935,693





# DRAFT Budget FY 2024

*Adopted June 15, 2023*

# Helendale Community Services District Board of Directors

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

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



Henry Spiller  
President



Ron Clark  
Vice President



Sandy Haas



George Cardenas



Annette Roper

## Staff

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

# Budget Guide

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

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

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

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

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

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

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

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

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

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

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

## MISSION & VISION STATEMENT

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

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



ESTABLISHED IN:

**2007**

# OF EMPLOYEES:

**26**



**Our mission is to:**



Provide adequate Well Maintained Infrastructure



Hire and retain high quality staff



Provide park spaces and recreational opportunities



Promote Partnerships

## Services



**Water**



**Wastewater**



**Solid Waste**



**Park & Recreation**



**Properties**



**Administration**



**Thrift Store/Recycling Center**

# History of Helendale

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

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

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

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

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



# Demographics

## Population Overview



TOTAL POPULATION

**6,317**

▲ 8.0%  
vs 2019

GROWTH RANK

**54** out of **493**

Municipalities in California



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



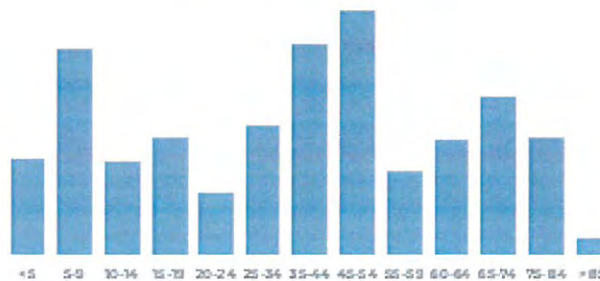
DAYTIME POPULATION

**4,079**

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

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



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

\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

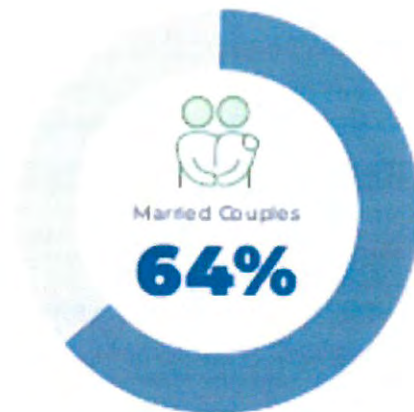
**2,239**

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



▲ 21%

higher than state average



▲ 29%

higher than state average



▼ 18%

lower than state average



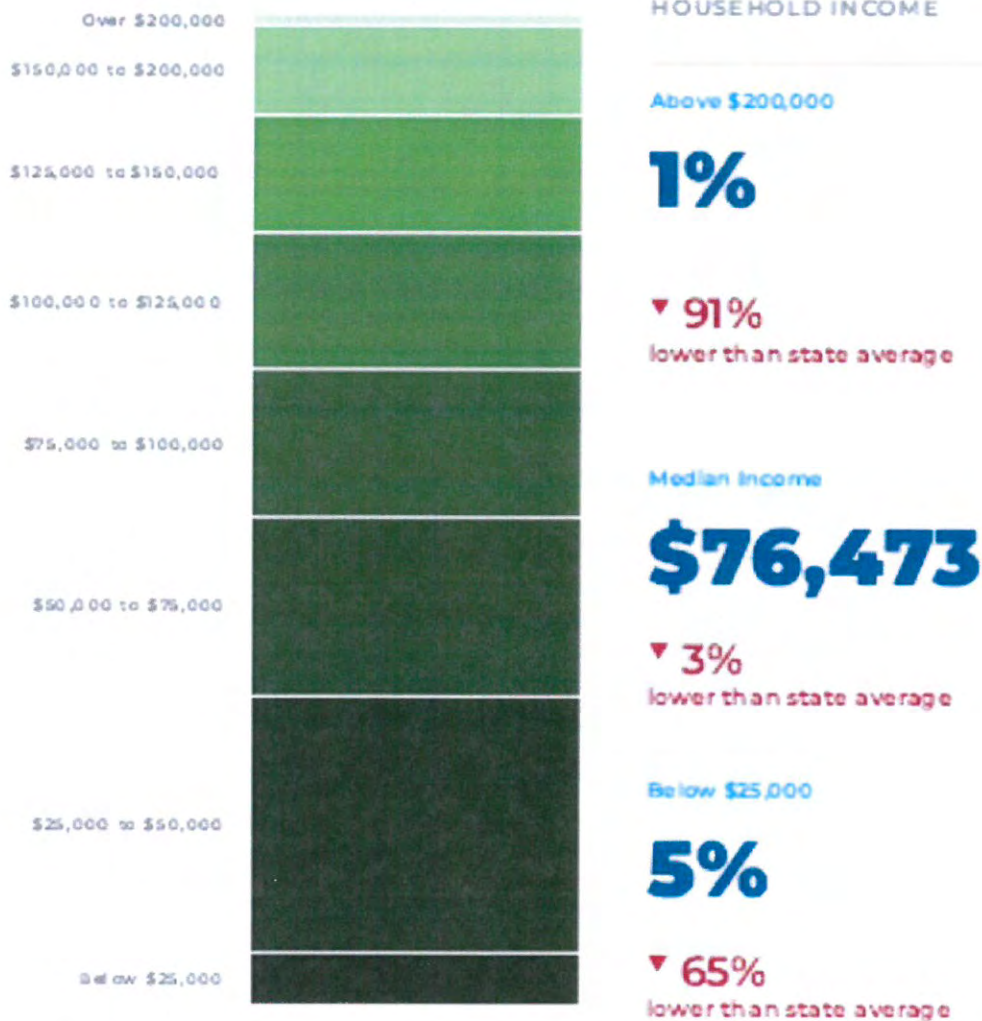
▼ 8%

lower than state average

\* Data Source: American Community Survey 5-year estimates

## Economic Analysis

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



\* Data Source: American Community Survey 5-year estimates



# Housing Overview



2020 MEDIAN HOME VALUE

**\$235,800**



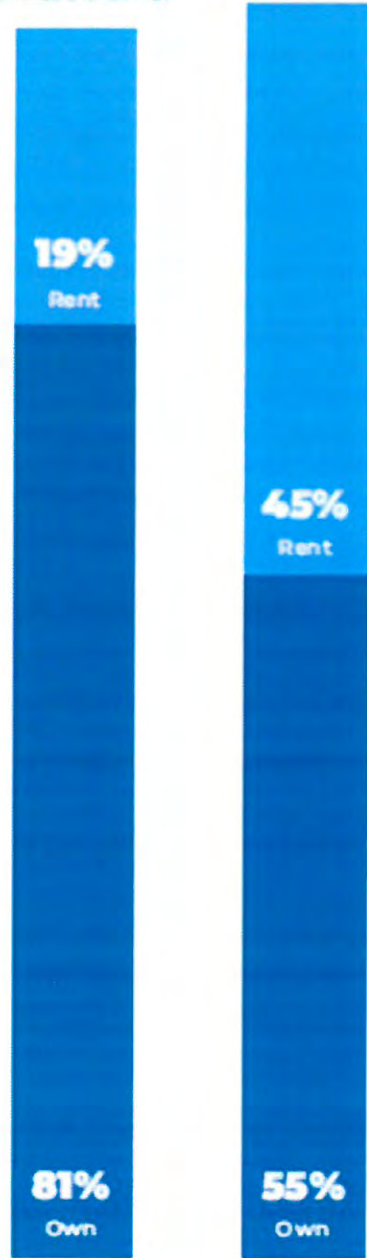
\* Data Source: 2020 US Census Bureau

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

## HOME OWNERS VS RENTERS

Helendale Community Services District

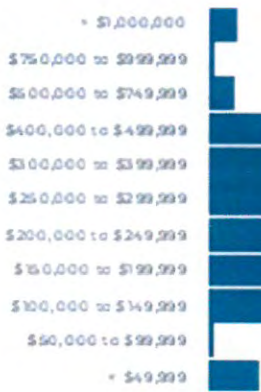
State Avg.



\* Data Source: 2020 US Census Bureau

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

## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau

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

# Salary & Benefits

## Compensation

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

## Salary

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

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

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

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

## Retirement

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

## Part-time

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

## Medical

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

## Life

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

## Leave

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

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

## Personnel

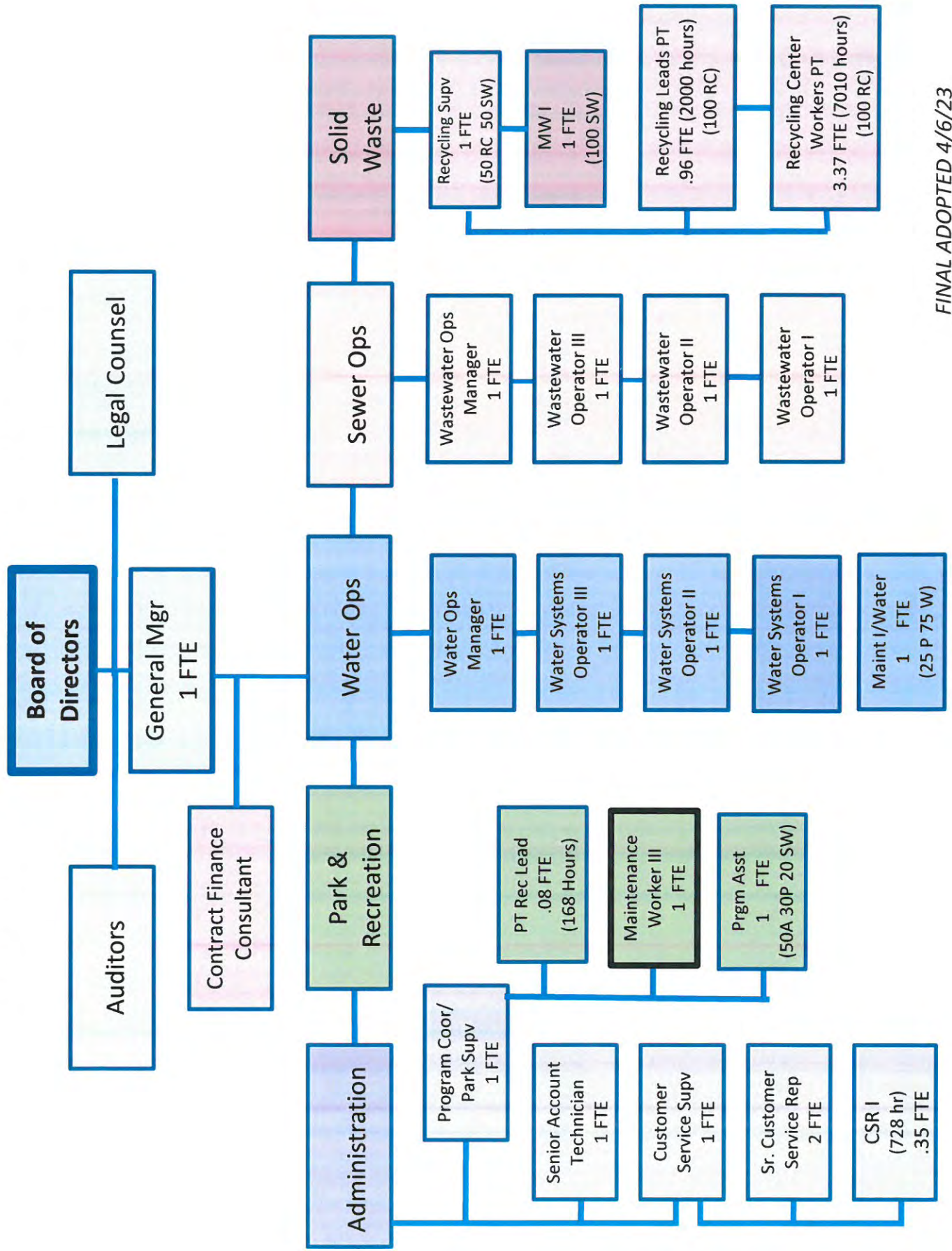
The staff includes both full and part-time employees who receive various levels of benefits. The full-time equivalent or FTE is a factor in employee hours based upon a 2080 work year. The District employs a stable workforce that includes a staff of 22.8 FTE which includes 17 full-time and 11 part-time.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

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

District Salary & Benefits



# Helendale Community Services District



# Table of Organization

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

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

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

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

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

Final Adopted April 6, 2023

# Budgetary Control

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

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

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

## **Accounting and Financial Practices**

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

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

Funds are organized into two major categories:

**Enterprise Funds** Water, Wastewater, Solid Waste

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

# Financial Policies

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

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

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

- Purchasing
- Investment
- Reserves

## **Purchasing Policy**

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

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

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

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

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

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



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

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

### 4) Purchases Exceeding \$25,000.

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

### Investment Policy

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

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

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

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

### Reserve Policy

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

### **Unrestricted Reserves.**

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

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

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

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

# Description of Funds, Fund Types & Account Codes

## **Enterprise Funds**

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

- Water Fund
- Wastewater Fund
- Solid Waste Fund

## **General Government Funds**

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

- Recycling Center
- District Properties
- Park
- Administration

## **Budgetary Control**

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

## **Water: Fund 01**

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

## **Wastewater: Fund 02**

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

## **Solid Waste: Fund 06**

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

### **Thrift Store/Recycling Center: Fund 03**

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

### **Properties: Fund 04**

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

### **Parks: Fund 05**

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

## **Administration: Fund 10**

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

# Budget Process

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

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

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

## **Capital Improvement Projects Budget Process**

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

## **Summary**

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

# User Fees and Charges

## Water Rates

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

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

## Wastewater Rates

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

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

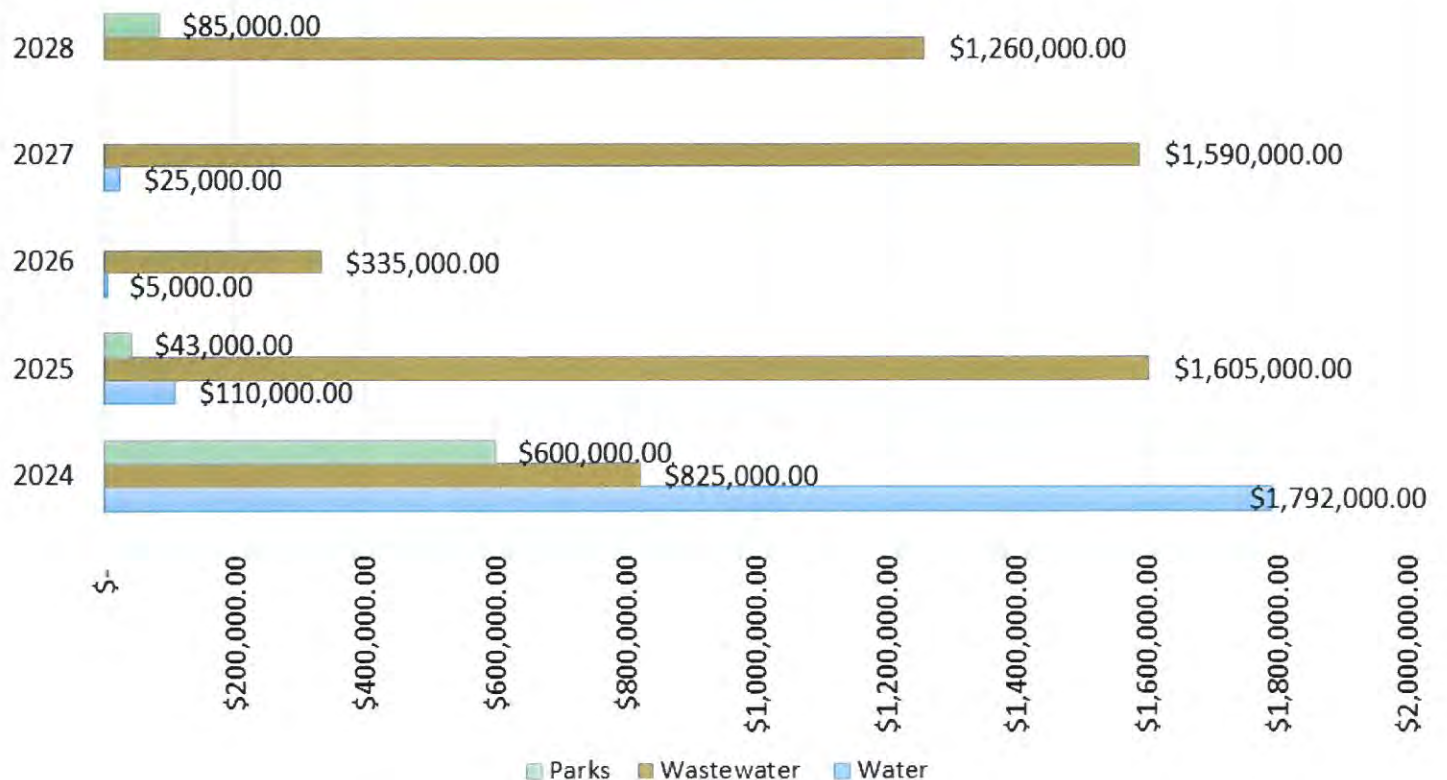


# Capital Improvement Projects

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

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

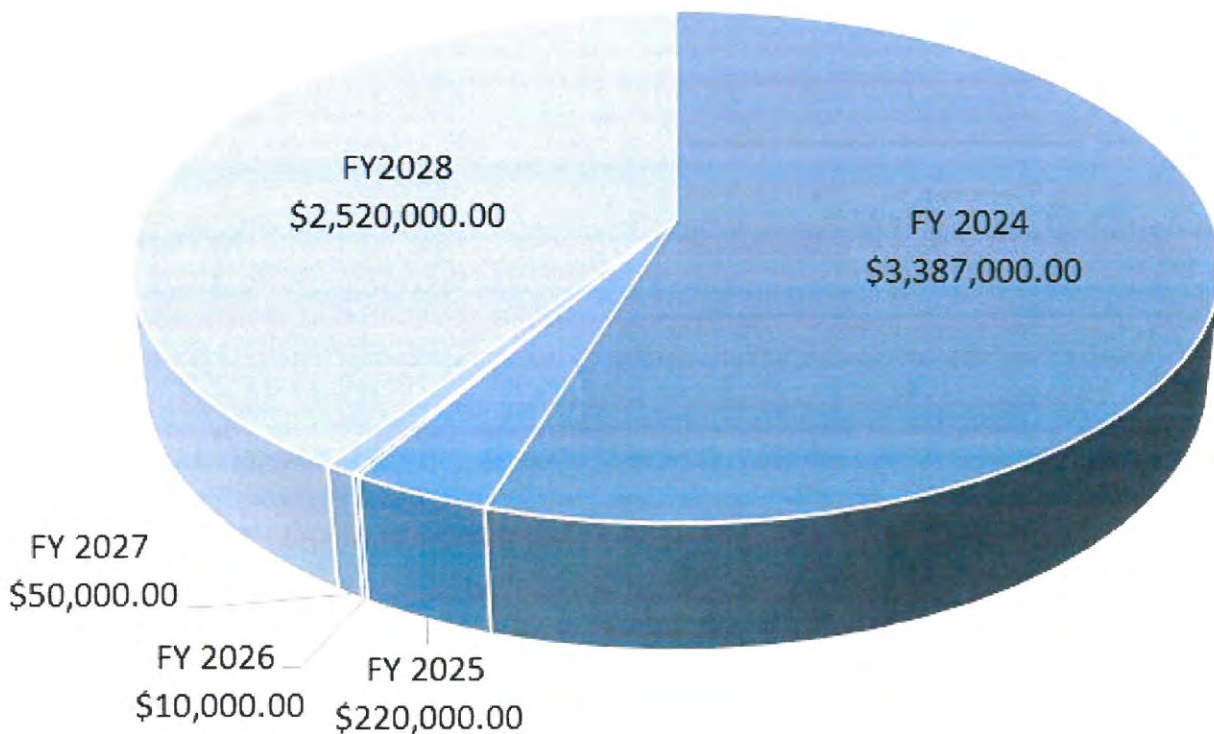
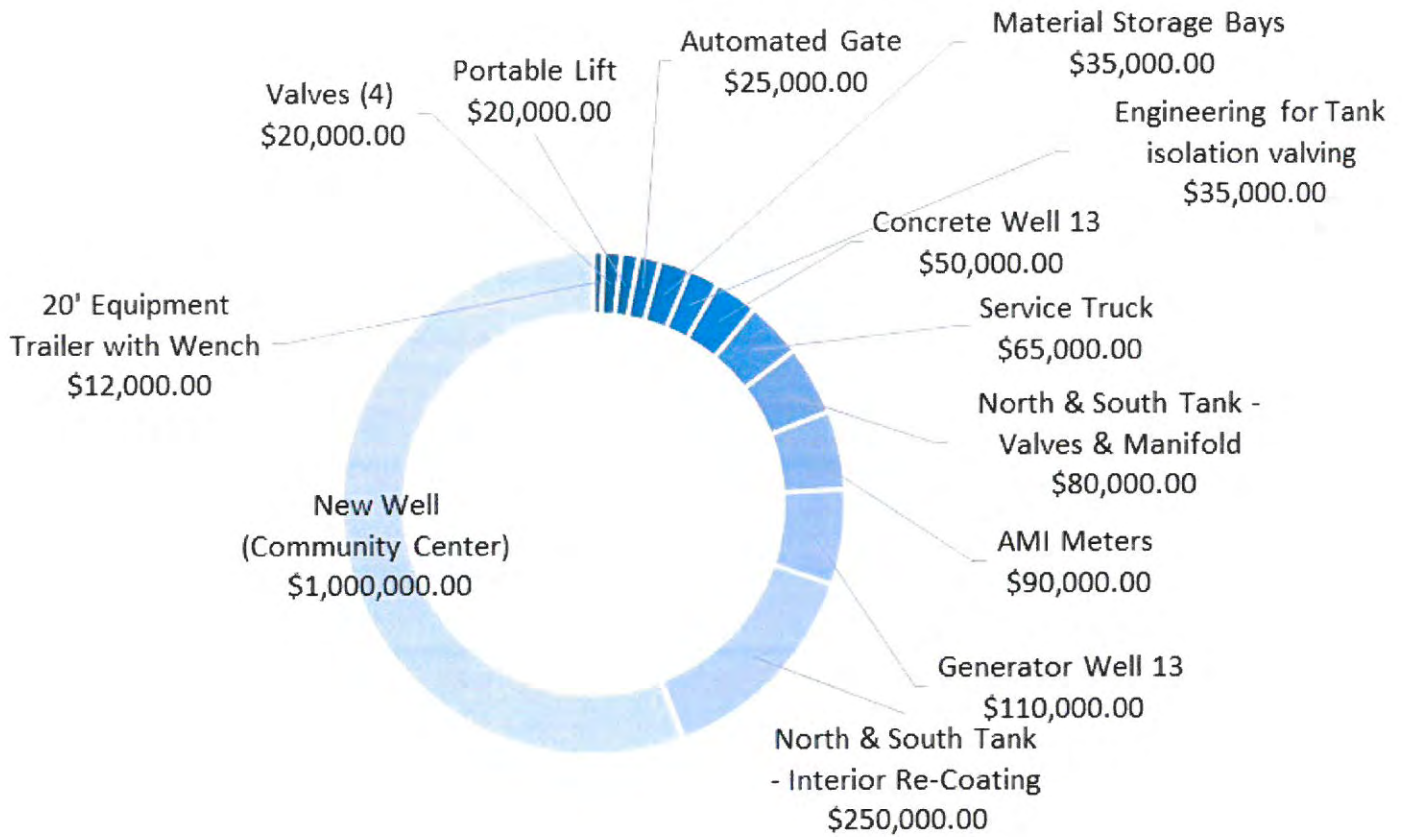
5 Year Capital Improvement Plan



# 5 Year Water Capital Improvement Plan

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

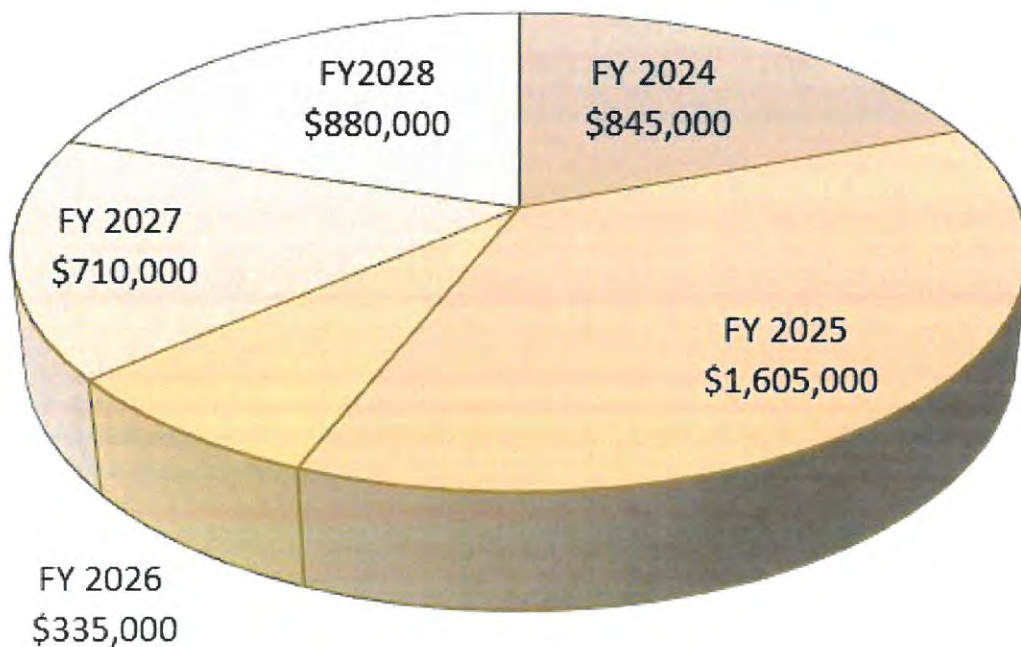
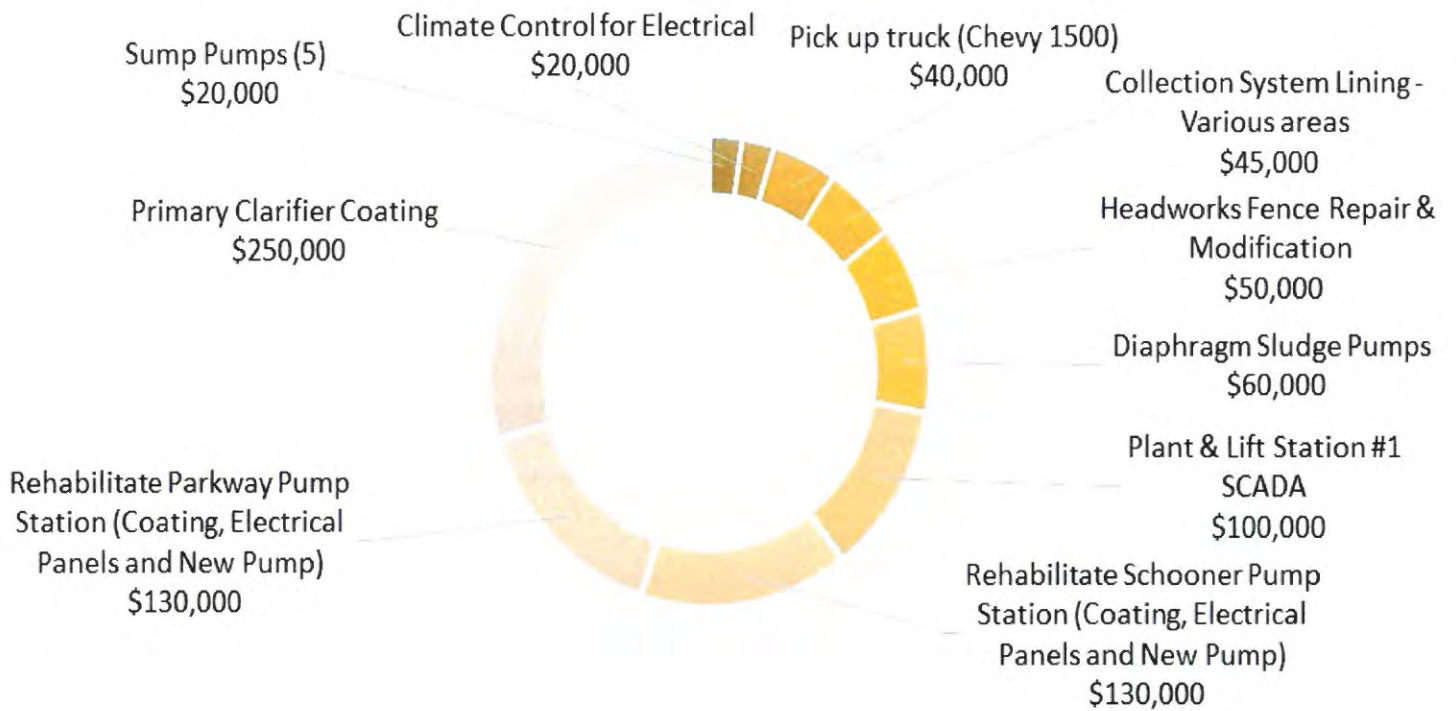
# 5 Year Water Capital Improvement Plan



# 5 Year Wastewater Capital Improvement Plan

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

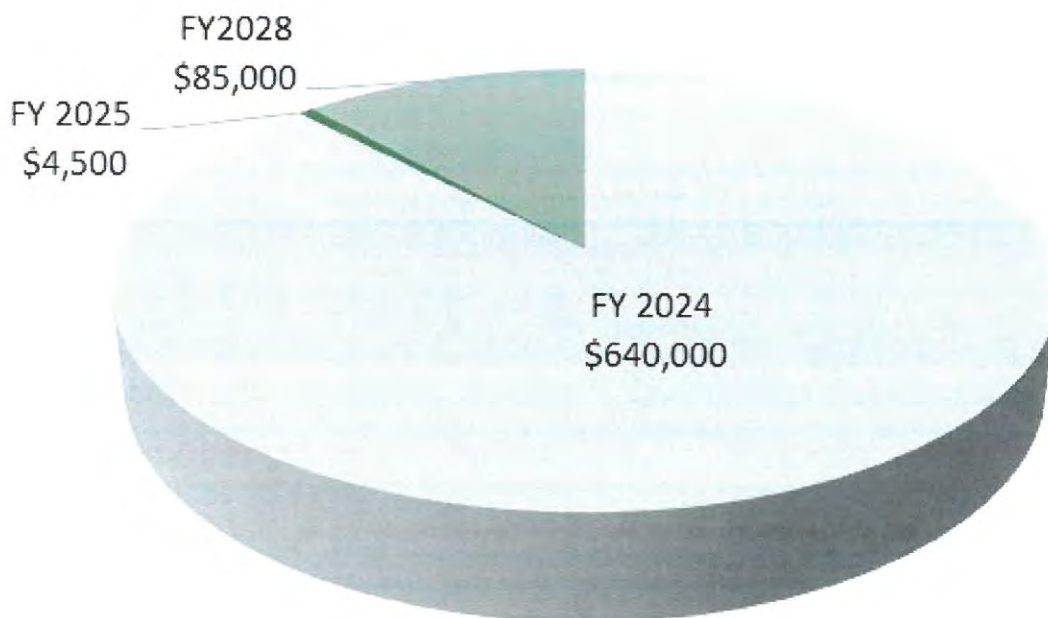
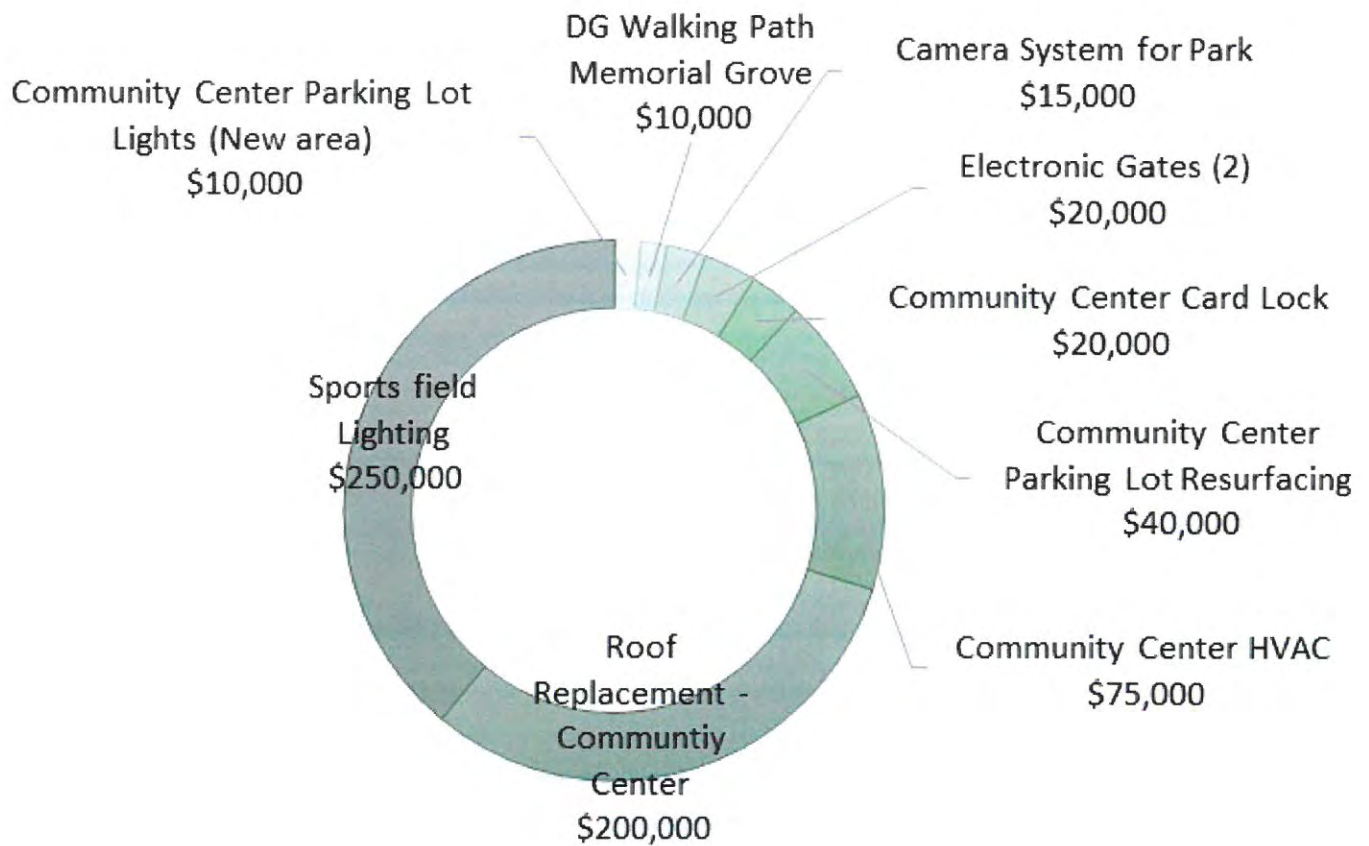
# 5 Year Wastewater Capital Improvement



# 5 Year Park Capital Improvement Plan

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

# 5 Year Parks Capital Improvement Plan



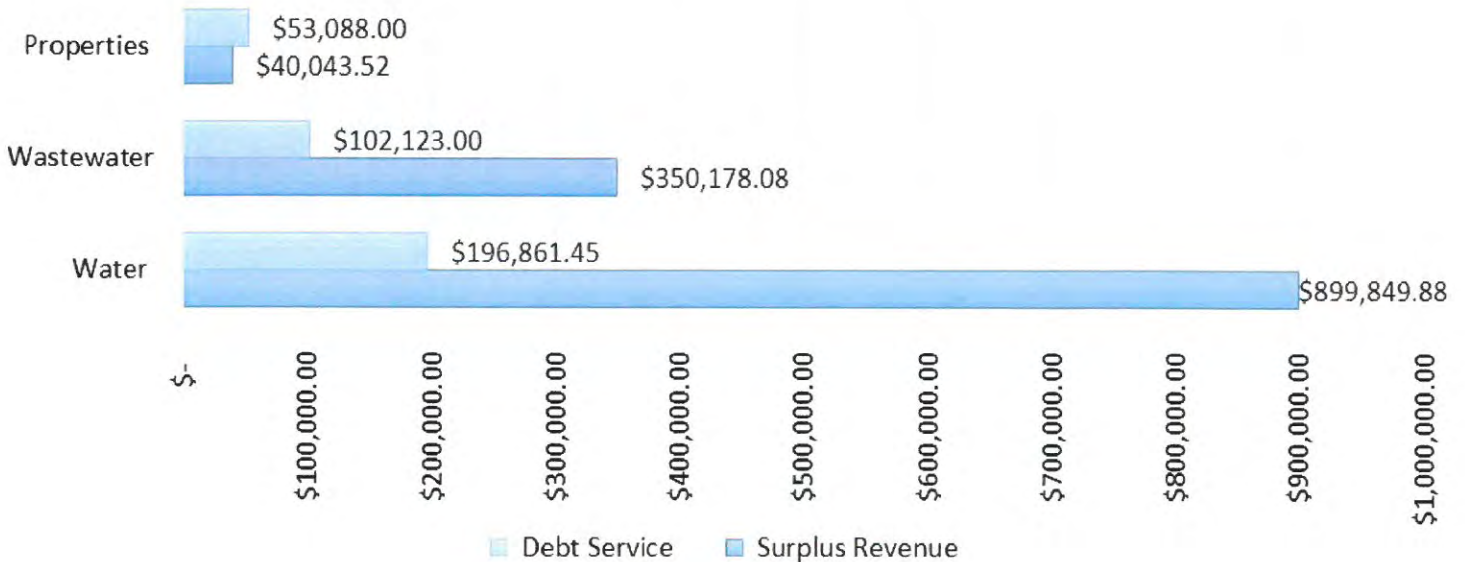
# Debt Service

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

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



Debt vs. Annual Surplus by fund

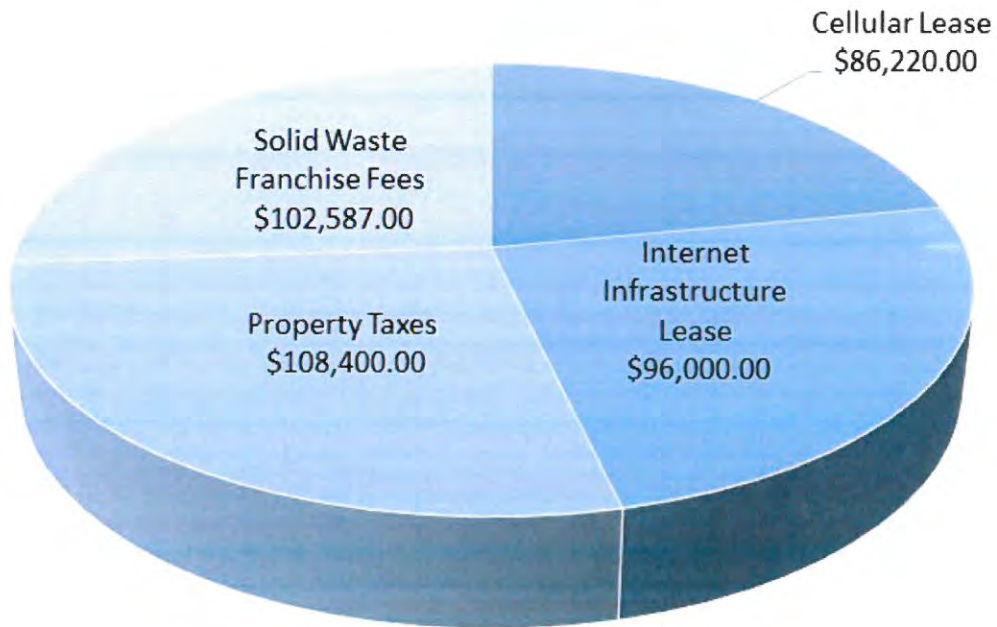




# Board Discretionary Revenue

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

Discretionary Revenue Sources



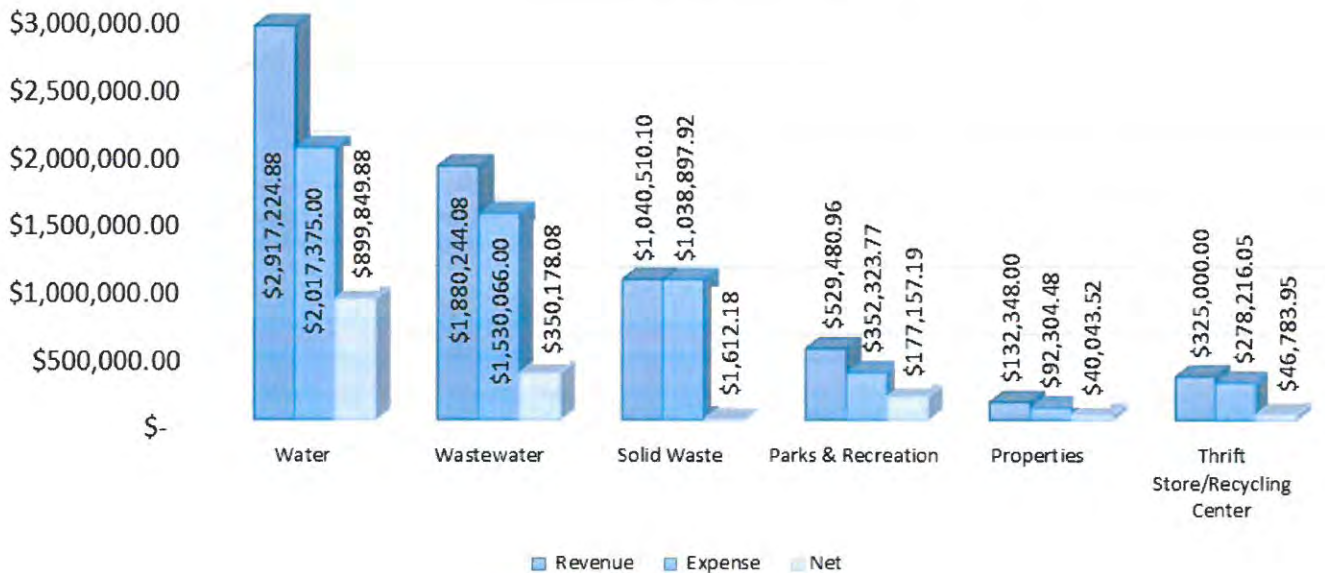
# Budget Summary

## Operating Budget

The operating budget covers the routine operations and maintenance of District facilities and services at current levels and does not directly include funds for capital improvements or increased capacity.

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

Revenue vs. Expense



# Water Department



**2,077**

**Service Orders  
Completed**



**1,533**

**Acre Feet Pumped**



**654**

**New meters  
Installed**



**303**

**Water quality samples  
taken**



**37**

**Miles of pipeline**



**2,830**

**Service  
Connections**

## 2023-24 Goals

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

## Staffing

Water Operations Manager - 1 FTE

Water System Operator III - 1 FTE

Water System Operator II - 1 FTE

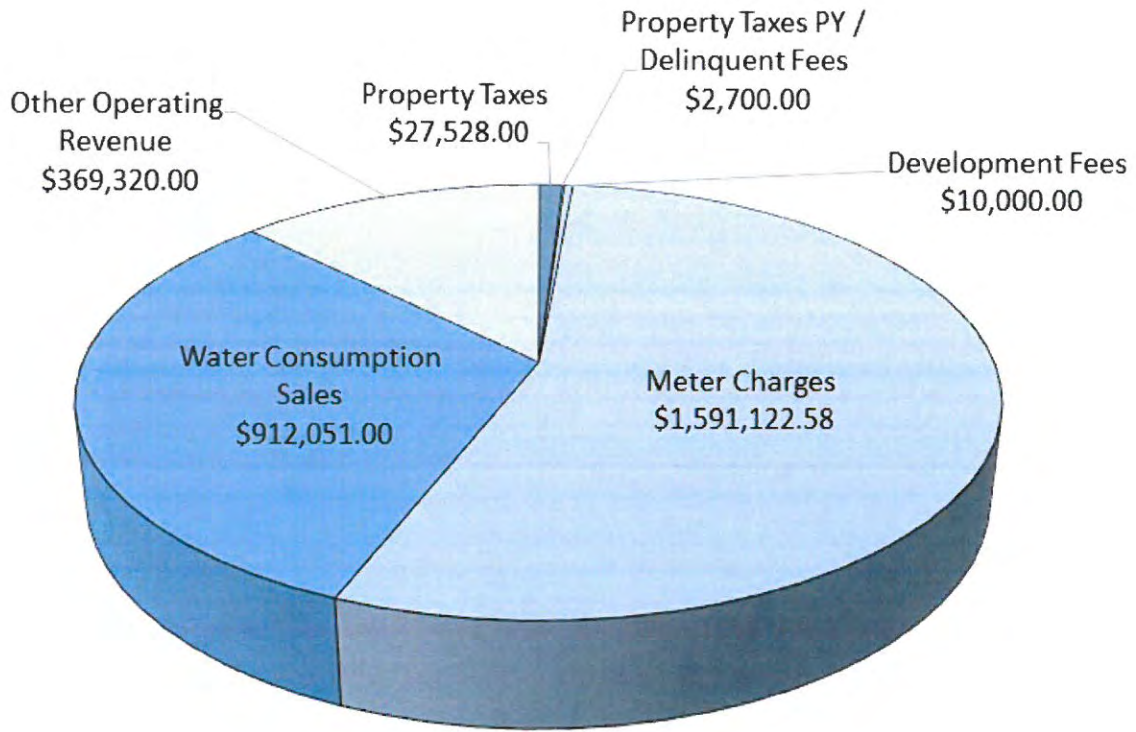
Water System Operator I - 1 FTE

Maintenance Worker I - 0.75 FTE

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

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

# Water Fund Revenue

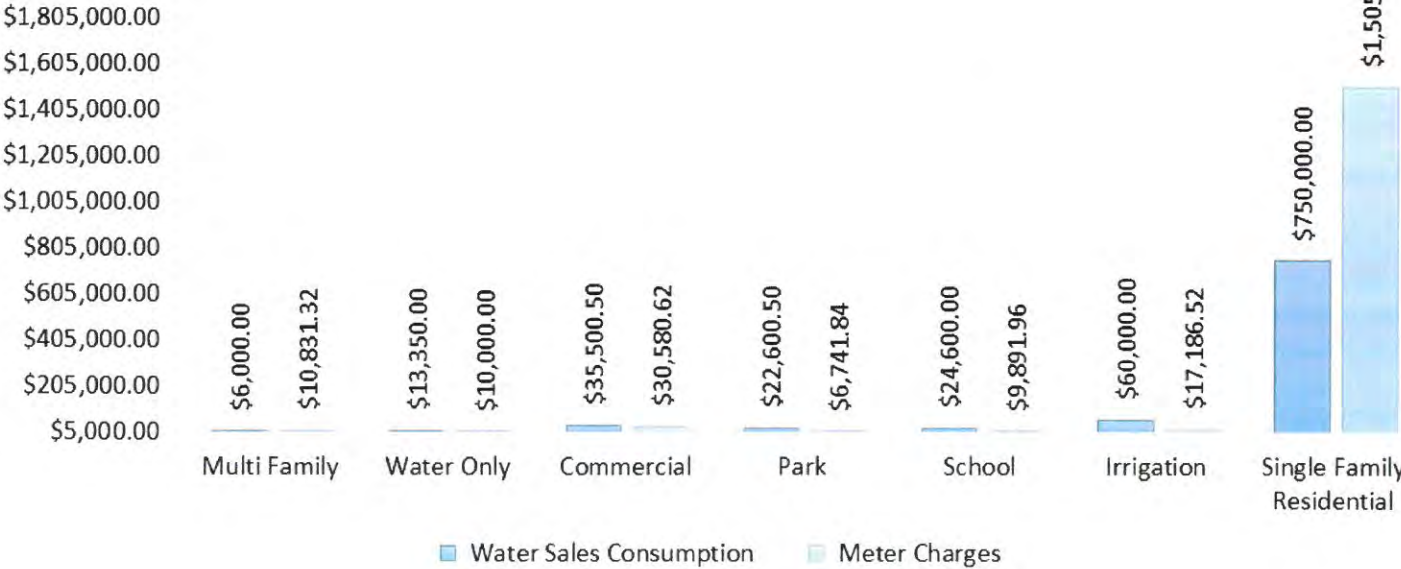


# Water Fund Revenue

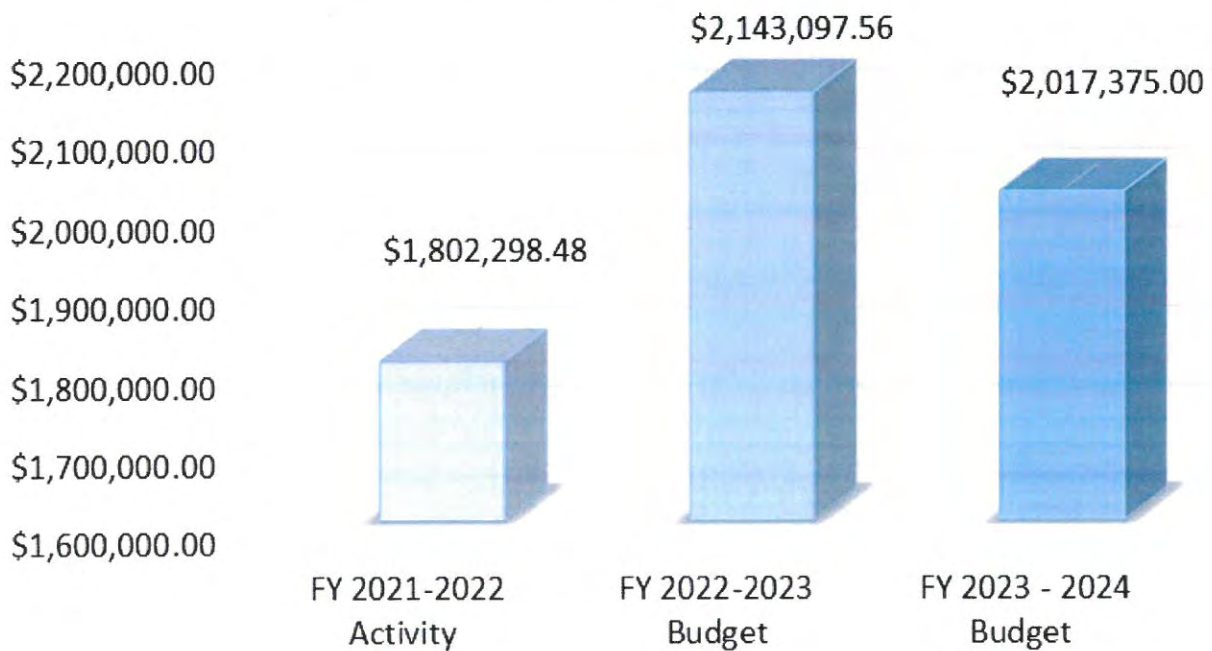
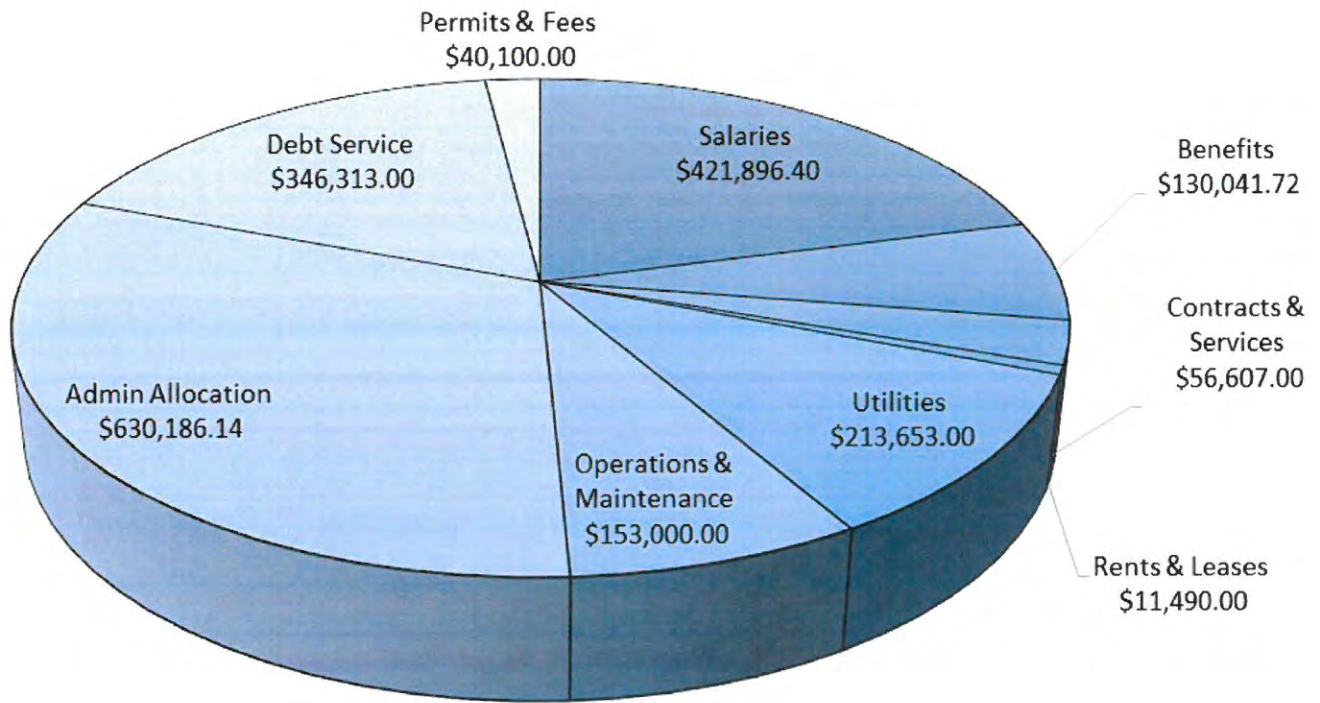
## Water Sales - Consumption



## Water Sales by Sector



# Water Fund Expense



## Water Fund Revenue

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

## Water Fund Revenue

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



## Water Fund Expense

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

## Water Fund Expense

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

## Water Fund Expense

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

# Wastewater Department



**55.84**

**Tons of Sludge  
Removed**



**428,000**

**Influent Gallons  
Per Day**



**413,000**

**Effluent Gallons  
Per Day**



**34**

**Miles of Pipeline**



**3.7**

**Miles of pipeline  
cleaned**



**527**

**Manholes**

## 2023-24 Goals

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

## Staffing

Wastewater Operations Manager - 1 FTE

Treatment Plant Operator III - 1 FTE

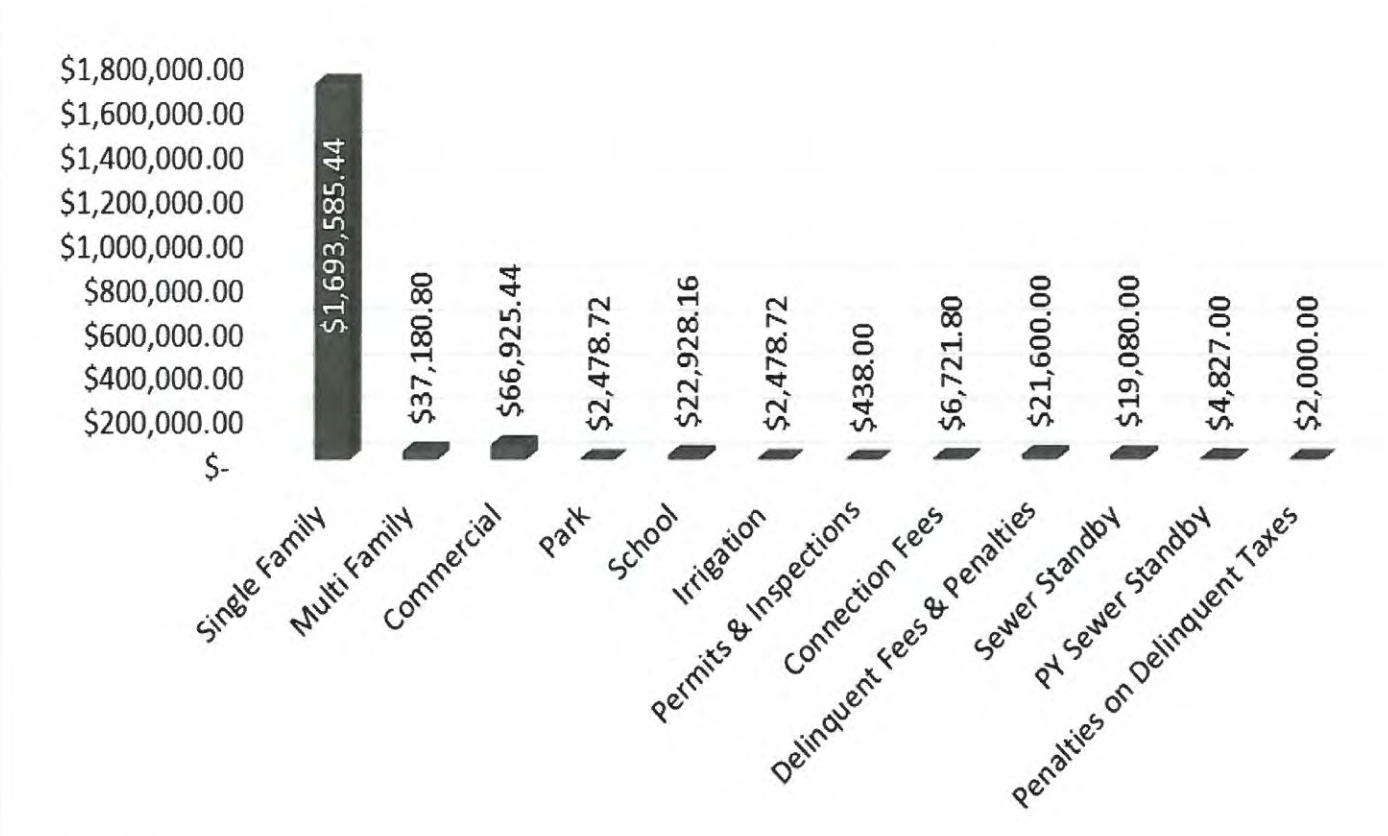
Treatment Plant Operator II - 1 FTE

Treatment Plant Operator I - 1 FTE

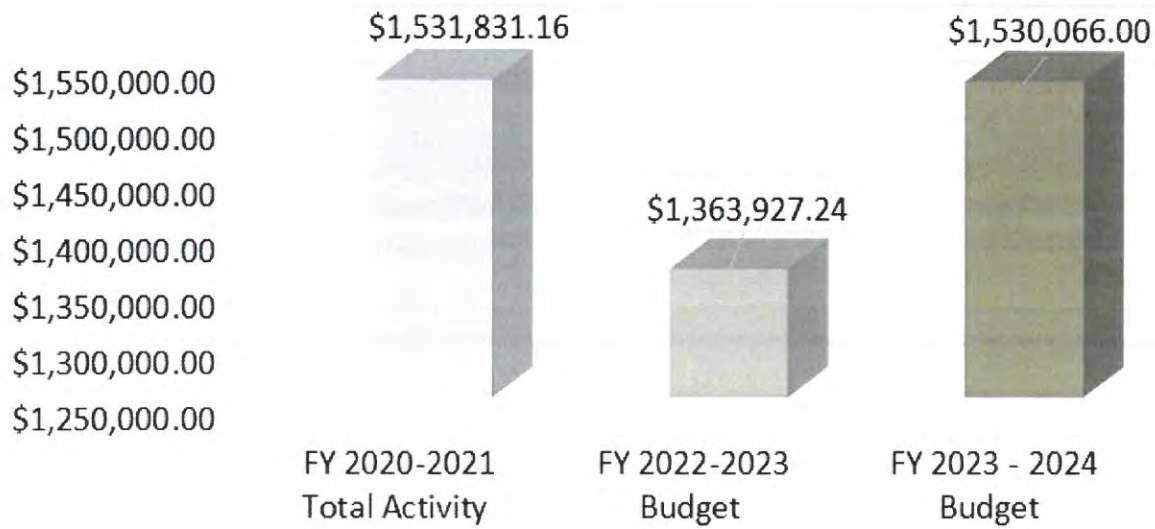
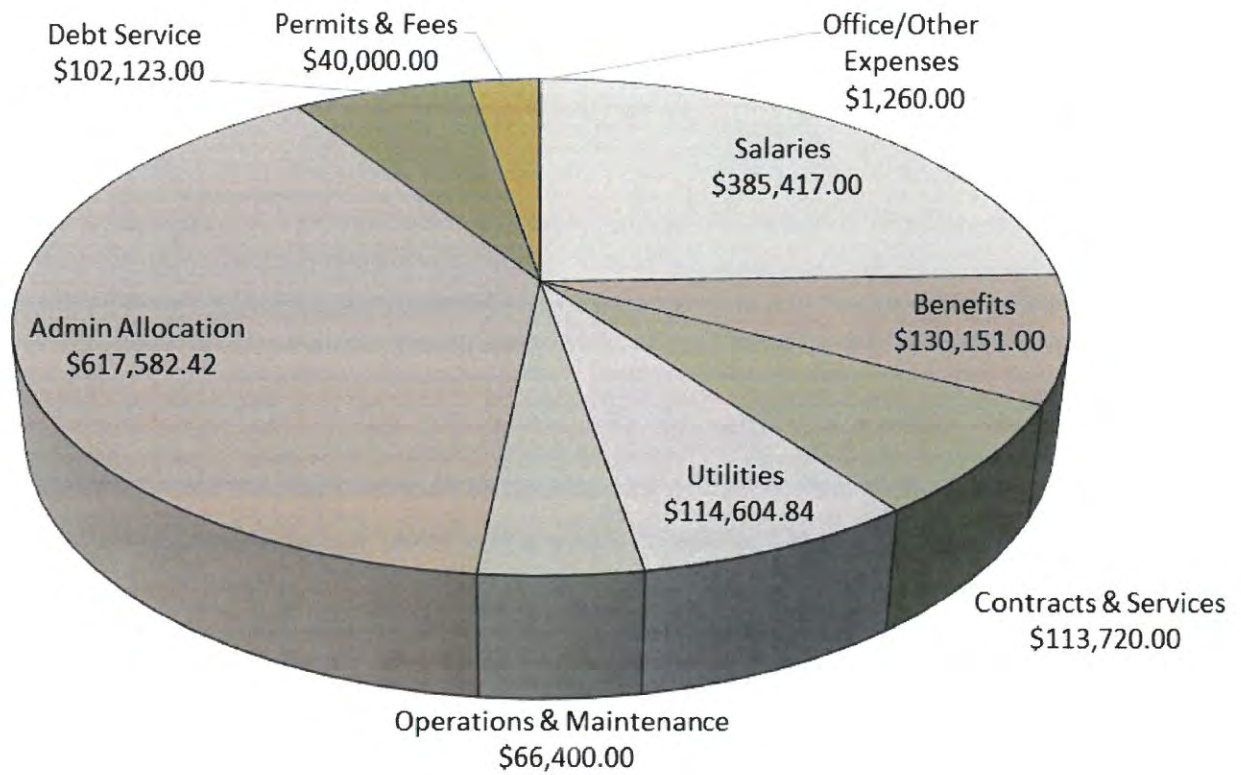
The wastewater operation provides for the on-going maintenance and operation of the District's sanitary sewer system and wastewater treatment plant including secondary effluent treatment. This department has the responsibility of meeting all regulatory mandates for the operation, maintenance and water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

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

# Wastewater Fund Revenue



# Wastewater Fund Revenue



## Wastewater Fund Revenue

Account Number	FY 2020-2021		FY 2022-2023		FY 2023-2024	
	Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
02-410010-00-0	\$ 1,192,557.25	\$ 1,599,212.16	\$ 1,192,557.25	\$ 1,599,212.16	\$ 1,192,557.25	\$ 1,599,212.16
<b>Sewer Charges - Single Family</b>						
Description						
	Units	Price	Amount			
Single Family = \$46.64 x 6 months= 279.84 / EDU	2712	\$ (279.84)	\$(758,926.08)			
Single Family = \$54.64 x 6 months= 309.84/ EDU	2712	\$ (309.84)	\$(840,286.08)			
02-410110-00-0	\$ 20,667.15	\$ 27,714.96	\$ 20,667.15	\$ 27,714.96	\$ 20,667.15	\$ 27,714.96
<b>Sewer Charges - Multi-Family</b>						
Description						
Sewer rate = \$46.64 x 6 month =279.84 / EDU	47	\$ (279.84)	\$(13,152.48)			
Sewer rate = \$51.64 x 6 months= 309.84 / EDU	47	\$ (309.84)	\$(14,562.48)			
02-411020-00-0	\$ 47,027.44	\$ 63,095.76	\$ 47,027.44	\$ 63,095.76	\$ 47,027.44	\$ 63,095.76
<b>Sewer Charges - Commercial</b>						
Description						
Church = \$46.64 x 6 months=\$279.84 / EDU	5	\$ (279.84)	\$(1,399.20)			
Church = \$51.64 x 6 months=\$309.84 / EDU	5	\$ (309.84)	\$(1,549.20)			
Commercial = \$46.64 x 6 months= \$279.84 / EDU	68	\$ (279.84)	\$(19,029.12)			
Commercial = \$51.64 x 6 months= \$309.84 / EDU	68	\$ (309.84)	\$(21,069.12)			
Mobile Home = \$46.64 x 6 months=\$279.84 / EDU	3	\$ (279.84)	\$(839.52)			
Mobile Home = \$51.64 x 6 months= \$309.84 / EDU	3	\$ (309.84)	\$(929.52)			
Motel = \$46.64 x 6 months=\$279.84 / EDU	31	\$ (279.84)	\$(8,675.04)			
Motel = \$51.64 x 6 months=\$309.84 / EDU	31	\$ (309.84)	\$(9,605.04)			
02-411420-00-0	\$ 2,209.67	\$ 2,948.40	\$ 2,209.67	\$ 2,948.40	\$ 2,209.67	\$ 2,948.40
<b>Sewer Charges - Park</b>						
Description						
Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	5	\$ (279.84)	\$(1,399.20)			
Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	5	\$ (309.84)	\$(1,549.20)			
02-411520-00-0	\$ 16,268.16	\$ 21,818.16	\$ 16,268.16	\$ 21,818.16	\$ 16,268.16	\$ 21,818.16
<b>Sewer Charges - School</b>						
Description						
Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	37	\$ (279.84)	\$(10,354.08)			
Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	37	\$ (309.84)	\$(11,464.08)			
02-413040-00-0	\$ 1,758.72	\$ 2,358.72	\$ 1,758.72	\$ 2,358.72	\$ 1,758.72	\$ 2,358.72
<b>Sewer Charges - Irrigation w/Restroom</b>						
Description						
Sewer rate = \$46.64 x 6 months= \$279.84 / EDU	4	\$ (279.84)	\$(1,119.36)			
Sewer rate = \$51.64 x 6 months= \$309.84 / EDU	4	\$ (309.84)	\$(1,239.36)			
02-415000-00-0	\$ 2,409.00	\$ 876.00	\$ 2,409.00	\$ 876.00	\$ 2,409.00	\$ 876.00
<b>Permits &amp; Inspection</b>						
Description						
Permit & Inspection Fees	4	\$ (219.00)	\$(876.00)			
02-416000-00-0	\$ 36,970.45	\$ 13,443.60	\$ 36,970.45	\$ 13,443.60	\$ 36,970.45	\$ 13,443.60
<b>Connection Fees</b>						
Description						
Sewer Connection Fees	4	\$ (3,360.90)	\$(13,443.60)			
02-419000-00-0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fees &amp; Services</b>						
Description						
Delinquent Fees & Penalties			\$ 16,488.71	\$ 17,000.00	\$ 16,488.71	\$ 17,000.00
02-419500-00-0	\$ 12,799.05	\$ 19,440.00	\$ 12,799.05	\$ 19,440.00	\$ 12,799.05	\$ 19,440.00
<b>Special Assmnts - Sewer Standby</b>						
Description						
Special Assmnts - PY Sewer Standby			\$ 2,635.23	\$ 4,827.00	\$ 2,635.23	\$ 4,827.00
02-705500-00-0	\$ 2,254.66	\$ -	\$ 2,254.66	\$ -	\$ 2,254.66	\$ -
<b>Other Income</b>						
Description						
Other Income			\$ 1,358,414.28	\$ 1,774,334.76	\$ 1,358,414.28	\$ 1,774,334.76
<b>Total Revenue:</b>			<b>\$ 1,358,414.28</b>	<b>\$ 1,774,334.76</b>	<b>\$ 1,358,414.28</b>	<b>\$ 1,774,334.76</b>

# Wastewater Fund Expense

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



## Wastewater Fund Expense

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

# Solid Waste Department



**2**

Clean-Up Day events held



**33**

Tons of Green Waste Recycled



**3,700**

Tons of recycled material collected curbside



**3,071**

Tons of refuse collected curbside



**15,274**

Pounds of electronic waste recycled



**28,960**

Pounds of food waste collected

## 2023-24 Goals

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

## Staffing

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

Maintenance Worker I - 1 FTE

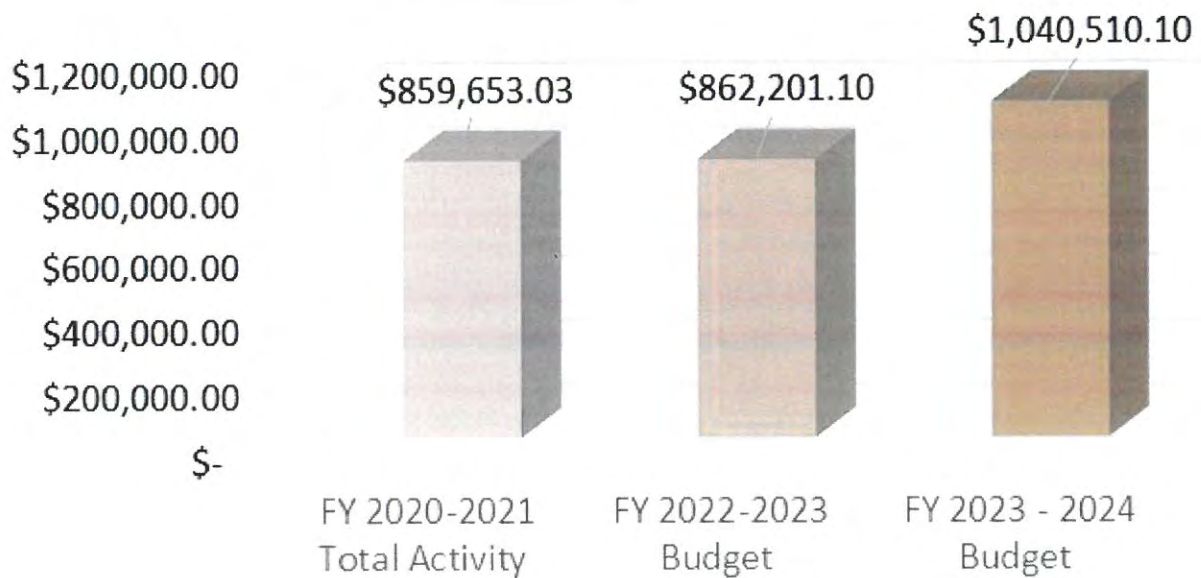
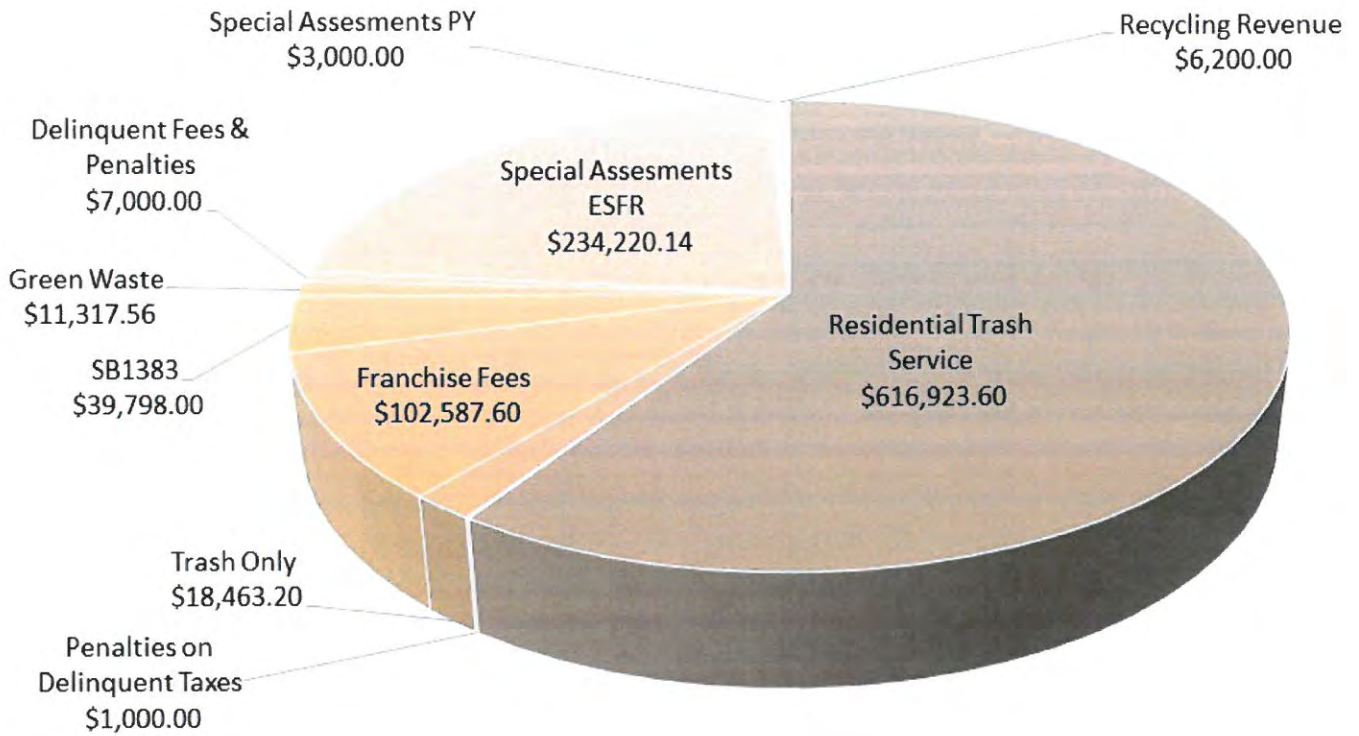
Program Assistant - .2 FTE  
(This position is funded 20% in Solid Waste)

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

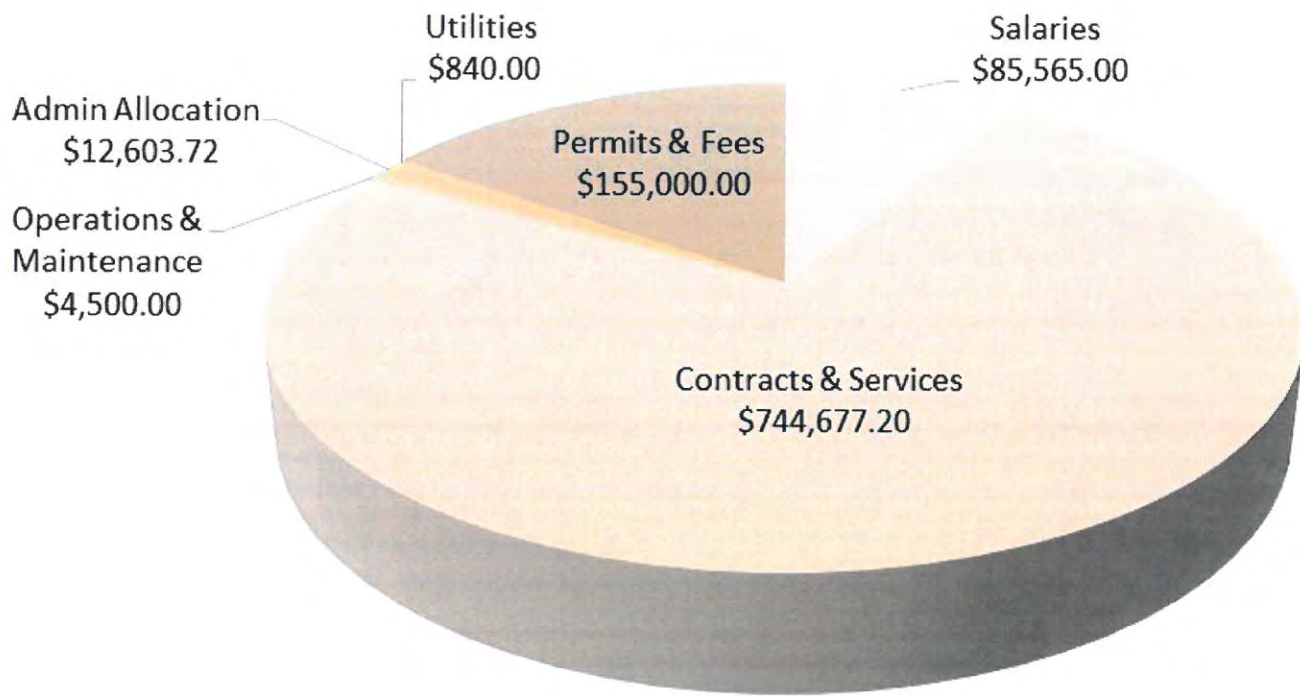
The District also assumed the disposal assessment of \$85.14 from the County to help fund landfill costs for all solid waste picked up by the franchise trash hauler as well as the self-haul dump pass program. District staff delivers and picks up trash carts as needed by the customers.

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

# Solid Waste Fund Revenue



# Solid Waste Fund Expense



## Solid Waste Fund Revenue

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

## Solid Waste Fund Revenue

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

## Solid Waste Fund Expense

Account Number	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
06-500001-00-0	\$ 89,927.67	\$ 66,349.50	\$ 85,565.00
06-500002-00-0	\$ -	\$ -	\$ -
06-510000-00-0	\$ (692.89)	\$ -	\$ -
06-510001-00-0	\$ 24,304.24	\$ 31,440.00	\$ 19,500.00
06-510002-00-0	\$ 1,597.59	\$ 3,021.00	\$ 4,425.00
06-510003-00-0	\$ 1,259.87	\$ 1,375.00	\$ 1,353.00
06-510005-00-0	\$ 1,415.88	\$ -	\$ -
06-510007-00-0	\$ 6,559.48	\$ -	\$ -
06-510009-00-0	\$ 6,067.73	\$ 7,081.00	\$ 6,692.00
06-510100-00-0	\$ (27,484.00)	\$ -	\$ -
06-521510-00-0	\$ 577,069.27	\$ 585,367.08	\$ 734,677.20
<b>SB County Disposal Fees</b>			
	Units	Price	Amount
Duplex \$43.14x 12 months = \$517.68	1	\$ 517.68	\$ 517.68
Extra Recycling	5	\$ 20.16	\$ 100.80
Extra Recycling Barrel \$1. x 12 months = \$20.16	8	\$ 20.16	\$ 161.28
Extra Trash	380	\$ 103.20	\$ 39,216.00
Extra Trash Barrel \$8.60 x 12 months = \$103.20	344	\$ 103.20	\$ 35,500.80
Non-ESFR \$21.57 x 12 months = \$258.84	59	\$ 258.84	\$ 15,271.56
Trash Only Svc	74	\$ 247.20	\$ 18,292.80
Trash Service \$21.57x 12 months = \$258.84	2417	\$ 258.84	\$ 625,616.28
<b>SB County Disposal Fees</b>			
06-523500-00-0	\$ 167,274.76	\$ 156,768.00	\$ 155,000.00
06-523550-00-0	\$ 19,804.31	\$ 9,000.00	\$ 10,000.00
06-532500-00-0	\$ 437.27	\$ 258.84	\$ 840.00
<b>Vehicle Maintenance</b>			
	Units	Price	Amount
Verizon Wireless - Tablet & Data Plan	12	\$ 70.00	\$ 840.00
<b>Vehicle Fuel</b>			
	Units	Price	Amount
Parts & Services	1	\$ 1,500.00	\$ 1,500.00
<b>Mileage and Travel Reimbursement</b>			
06-545001-00-0	\$ 5,802.49	\$ 4,500.00	\$ 3,000.00
06-552700-00-0	\$ -	\$ -	\$ -
06-553000-00-0	\$ 593.27	\$ -	\$ -
06-553200-00-0	\$ 863.44	\$ 900.00	\$ 900.00
06-553555-00-0	\$ 139.03	\$ 1,735.00	\$ 1,300.00
<b>Capital Transfer</b>			
	Units	Price	Amount
Clean Up Day - Bags & Gloves	1	\$ 100.00	\$ 100.00
Clean Up Day - Banner	1	\$ 100.00	\$ 100.00
Clean Up Day - Foods	2	\$ 150.00	\$ 300.00
Earth Day - Foods	1	\$ 150.00	\$ 150.00
Earth day - Supplies	1	\$ 300.00	\$ 300.00
Misc	1	\$ 100.00	\$ 100.00
Recycled Art Contest	1	\$ 250.00	\$ 250.00
<b>Capital Transfer</b>			
06-800599-00-0	\$ (8,405.30)	\$ -	\$ -
06-860001-00-0	\$ 8,405.30	\$ 500.00	\$ -
06-999100-00-0	\$ 12,190.80	\$ 12,920.51	\$ 12,553.72
<b>Total Expense:</b>			
	Units	Price	Amount
1% of Admin allocation	0.01	\$ 1,255,372.28	\$ 12,553.72
<b>Total Expense:</b>			
	Revenue	Expense	Surplus
	\$ 892,066.87	\$ 885,128.07	\$ 1,038,855.92
	\$ 892,066.87	\$ 885,128.07	\$ 1,038,855.92
	\$ 859,653.03	\$ 862,201.10	\$ 1,040,510.10
	\$ (32,413.84)	\$ (22,926.97)	\$ 1,654.18

# Recycling Center / Thrift Store



## Hours

Monday through Saturday  
11 am - 4 pm



## Sales

New sales every week



## Donations

Donations are accepted during  
normal business hours



## Funds the Park

Revenue helps fund the park  
department.



## Services

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

## Staffing

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

Part time Recycling Center Leads - .96 FTE

Part Time Recycling Center Workers - 3.37 FTE

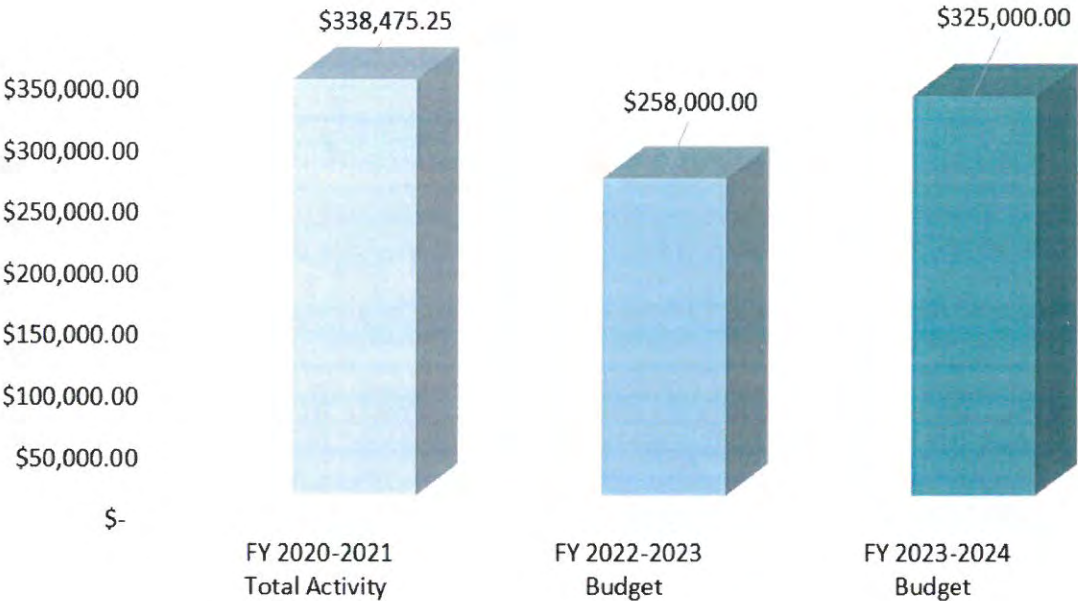
The award-winning Recycling Center is located in Suite A at the Community Center on Vista Road. The District offers a variety of recycling programs such as green waste, electronic waste (anything with a cord), metal, and mattress recycling.

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

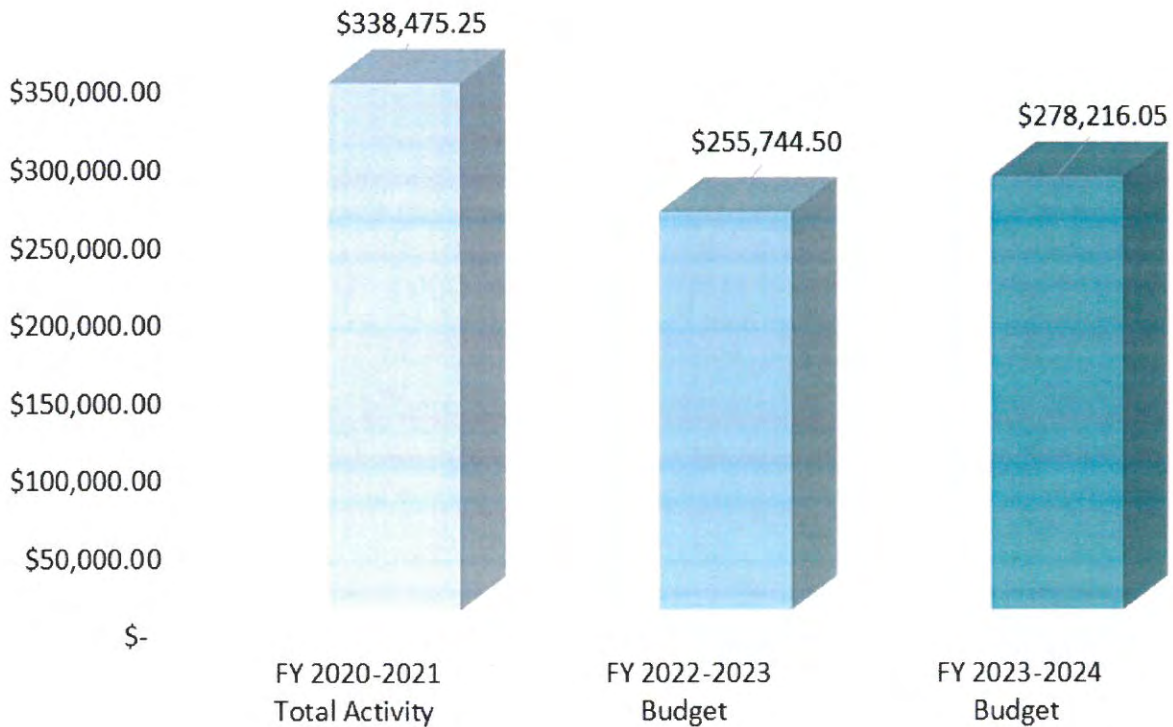
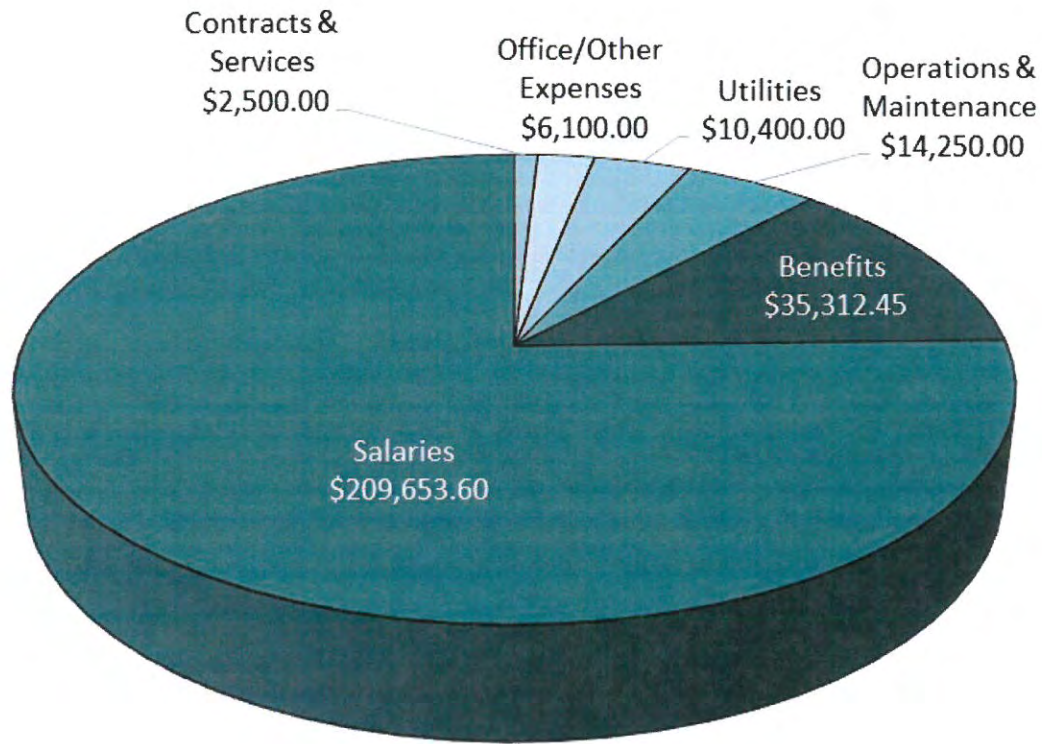
The District continues to look for new opportunities for recycling. One of the recycling goals for FY 2024 is to start a tire recycling program for the community. The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate.



# Recycling Center/Thrift Store Fund Revenue



# Recycling Center/Thrift Store Fund Expense



## Recycling Center/Thrift Store Fund Revenue

Account Number	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
03-480000-00-0 Retail Sales - Recycling Center	\$ 330,852.36	\$ 325,000.00	\$ 325,000.00
<b>Total Revenue:</b>	<b>\$ 338,475.25</b>	<b>\$ 258,000.00</b>	<b>\$ 325,000.00</b>

## Recycling Center/Thrift Store Fund Expense

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

## Properties



### Community Center

#### Home to:

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

#### Staffing

This fund does not have staff assigned.



### 4-Plex

Rental income pays debt service on park property



### Condos

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

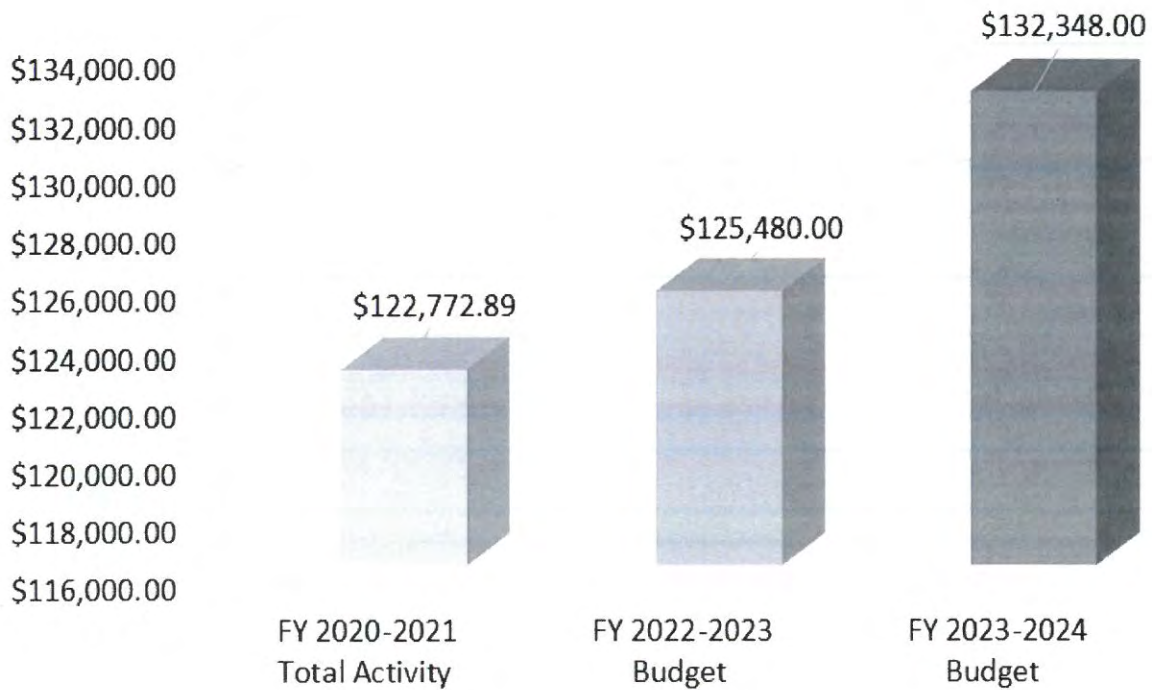


In 2008, the District purchased an 80-acre ranch that included 10 residential dwelling units. Rental of these units has paid the debt service on the park property helping all other available funds to be used for park maintenance and development.

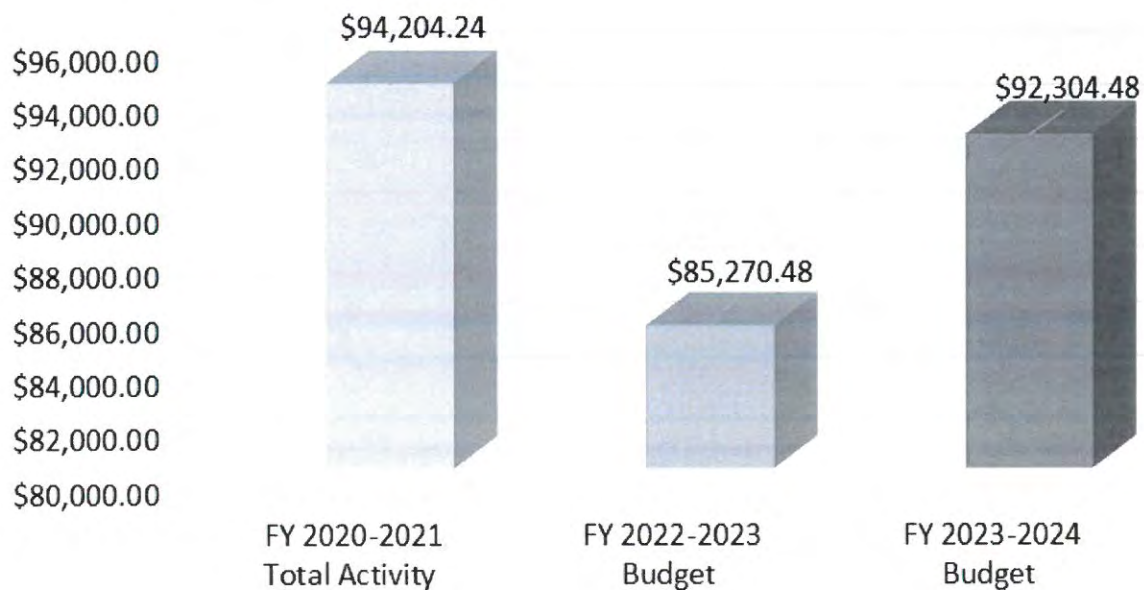
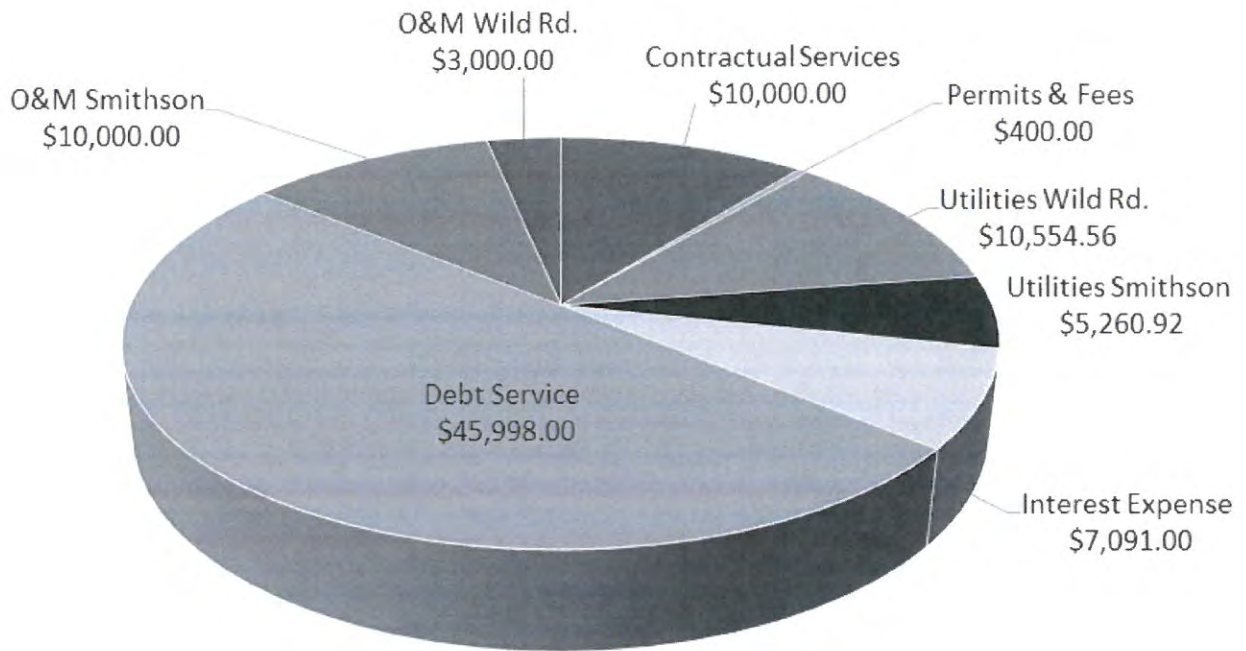
The Helendale Community Center, was purchased in 2011 and houses the District's administration office, recycling center, community room and a multipurpose room in Suite D.

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

# Property Fund Revenue



# Property Fund Expense



## Property Fund Revenue

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

# Parks Department

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

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

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

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

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



**134**  
Youth Basketball  
participants



**165**  
Youth Soccer  
Participants



**93**  
Participants in  
Flag Football



**7**  
Adult Softball  
Teams



**5**  
Concerts in the  
Park

## 2023-24 Goals

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

## Staffing

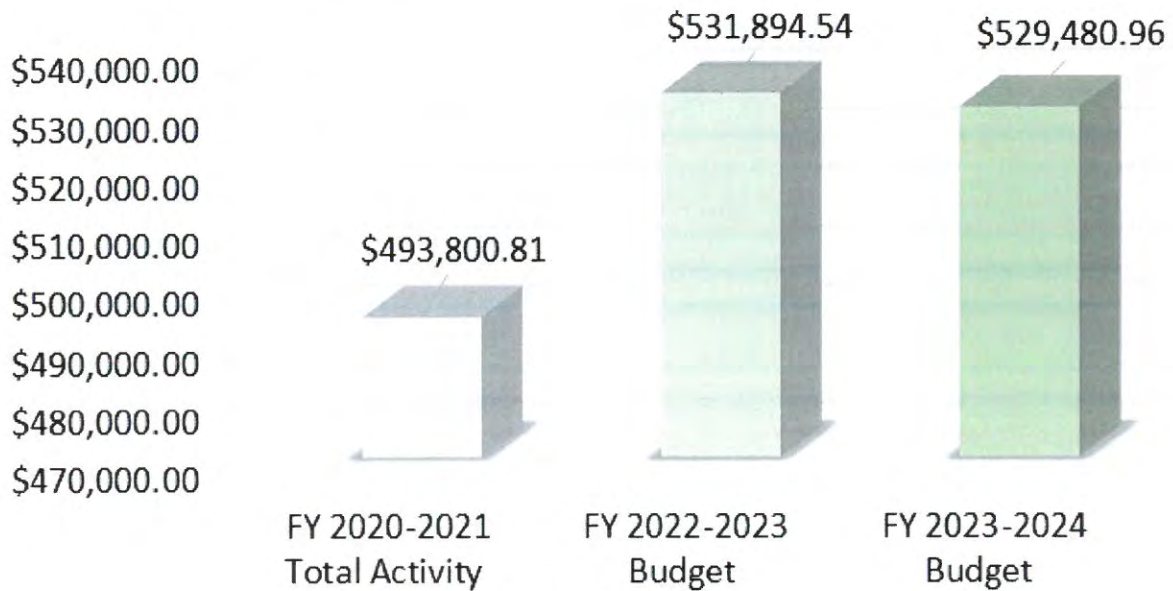
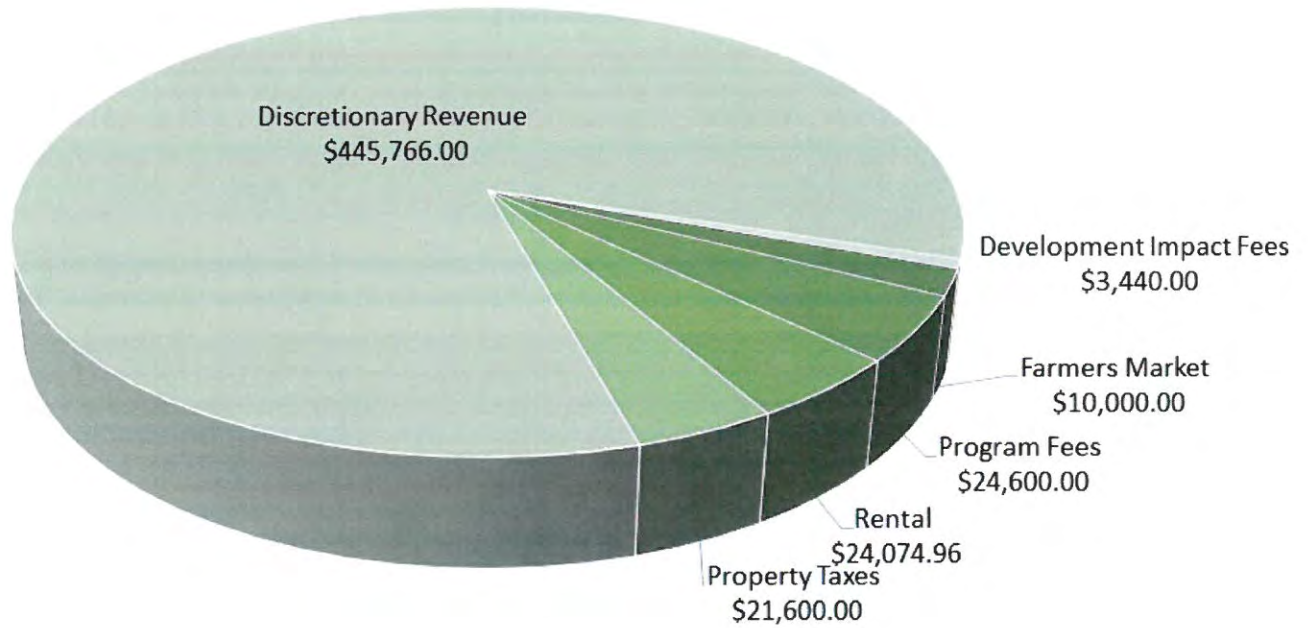
Program Assistant - .3 FTE

Maintenance Worker III - 1 FTE

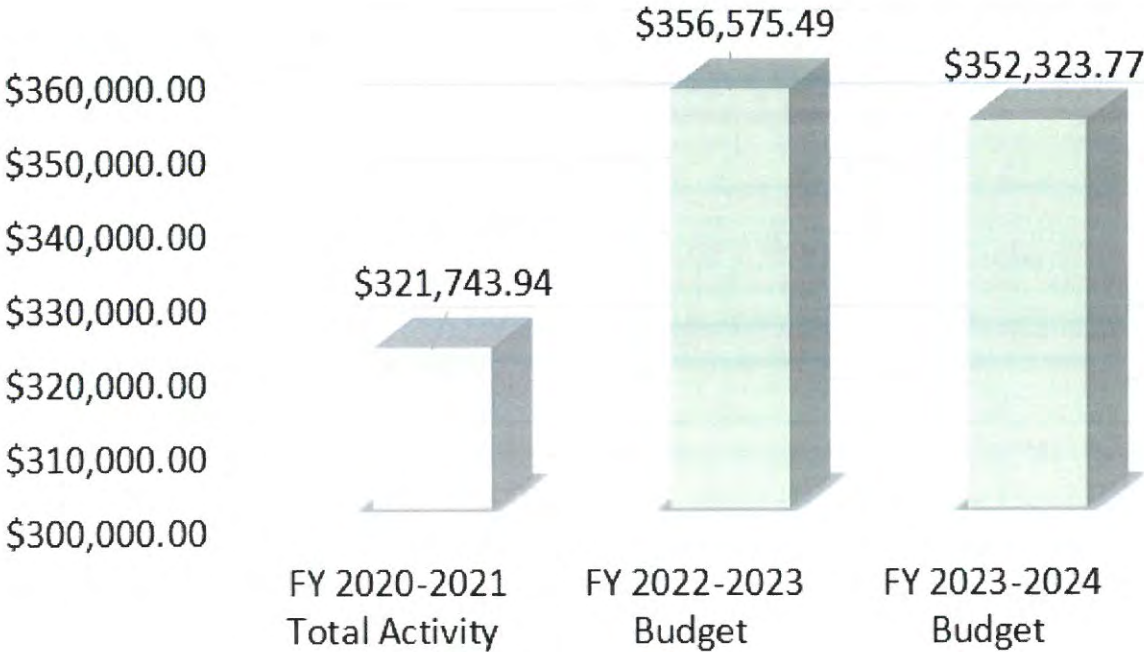
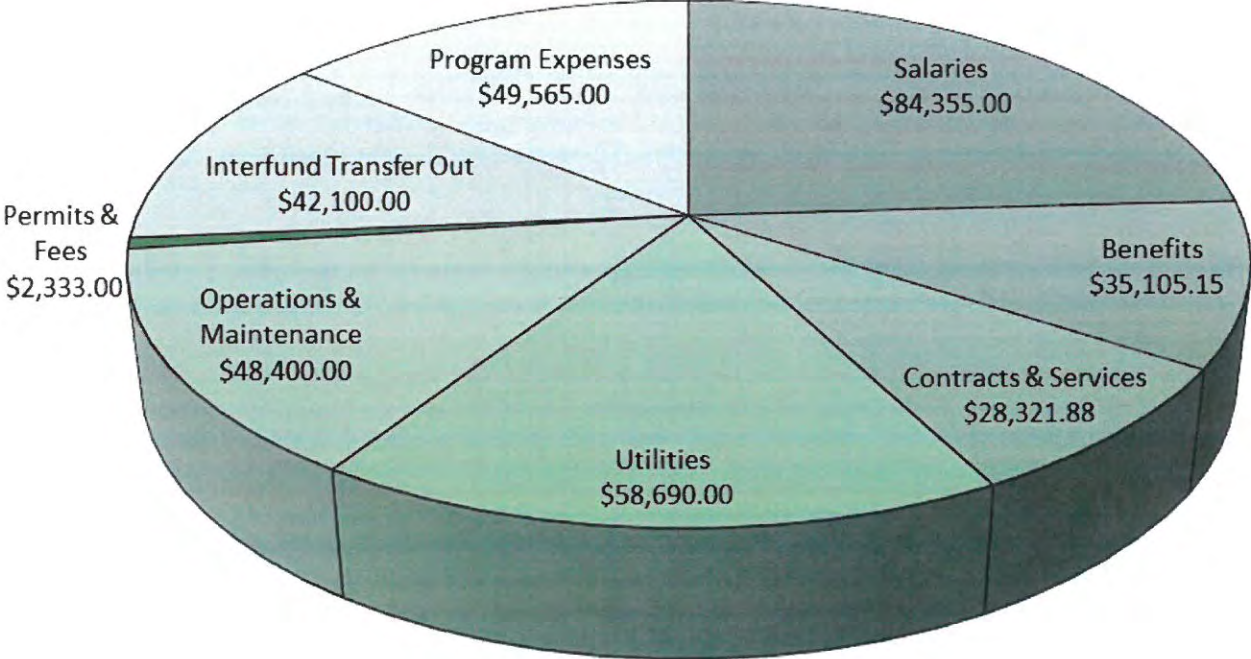
Maintenance Worker I - .25 FTE



# Park & Recreation Fund Revenue



# Park & Recreation Fund Expense



## Park Fund Revenue

Account Number	Description	Units	Price	Amount	FY 2020-2021	FY 2022-2023	FY 2023-2024
					Total Activity	Budget	Budget
05-430000-00-0	Recreation Program Fees				\$ 7,867.00	\$ 1,000.00	\$ 1,000.00
05-430001-00-0	Flag Football League Fee				\$ -	\$ -	\$ 3,000.00
	Registration Fees	50	\$ (60.00)	\$ (3,000.00)			
05-430002-00-0	Basketball League Program Fee				\$ 7,450.36	\$ 8,400.00	\$ 8,400.00
	Basketball: \$70 each	120	\$ (70.00)	\$ (8,400.00)			
05-430003-00-0	Youth Soccer				\$ 9,488.41	\$ 9,100.00	\$ 10,500.00
	Soccer: \$75 each	150	\$ (70.00)	\$ (10,500.00)			
05-430004-00-0	Farmers Market Revenue				\$ 10,482.14	\$ 5,000.00	\$ 5,000.00
05-430004-00-8	Farmers Market EBT				\$ 14,307.81	\$ 5,000.00	\$ 5,000.00
	Market Match EBT Grant	500	\$ (10.00)	\$ (5,000.00)			
05-430008-00-0	Adult Softball				\$ 3,990.00	\$ 1,500.00	\$ 1,500.00
05-430009-00-0	Cornhole League				\$ 450.00	\$ 400.00	\$ 200.00
05-430020-00-0	Sr Nutrition Program				\$ -	\$ -	\$ -
05-460000-00-3	Water Shop Lease Income				\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	Water Shop	12	\$ (800.00)	\$ (9,600.00)			
05-461000-C1-3	Community Center Unit C Rental - Church				\$ 7,936.98	\$ 7,974.96	\$ 7,974.96
	Church Rental (Saturday)	52	\$ (37.98)	\$ (1,974.96)			
	Church Rental Sunday	12	\$ (500.00)	\$ (6,000.00)			
05-461000-P0-2	Park Field Rental				\$ 5,462.00	\$ 5,000.00	\$ 5,000.00
	Field Rental for HSD Football/Soccer/Softball	1	\$ (5,000.00)	\$ (5,000.00)			
05-461000-R0-3	Community Center Rental - C & D				\$ 2,285.00	\$ 1,500.00	\$ 1,500.00
05-700000-00-0	Property Taxes - Street Lights				\$ 22,466.78	\$ 23,533.00	\$ 21,600.00
05-712200-00-0	Other Income				\$ 2,969.26	\$ -	\$ -
05-713200-00-0	Park Development Impact Fees				\$ 8,600.00	\$ 6,880.00	\$ 3,440.00
	Park Development Impact Fees	2	\$ (1,720.00)	\$ (3,440.00)			
05-730002-00-0	Donations & Sponsorship				\$ 10,150.00	\$ 5,500.00	\$ -
05-999700-00-0	Board Discretionary Revenue				\$ 370,295.07	\$ 441,506.58	\$ 445,766.00
	Board Discretionary Revenue	1	\$ (399,766.00)	\$ (399,766.00)			
	Recycling Center Net	1	\$ (46,000.00)	\$ (46,000.00)			
<b>Total Revenue:</b>					<b>\$ 493,800.81</b>	<b>\$ 531,894.54</b>	<b>\$ 529,480.96</b>

## Park Fund Expense

Account Number	FY 2020-2021		FY 2022-2023		FY 2023-2024	
	Total Activity	Budget	Total Activity	Budget	Total Activity	Budget
<b>05-500001-00-0</b>	\$ 79,481.63	\$ 82,701.00	\$ 79,481.63	\$ 82,701.00	\$ 79,481.63	\$ 80,180.00
<b>Salaries - Full Time</b>						
Description	Units	Price	Amount			
Maintenance	1	\$ 66,976.00	\$ 66,976.00			
Program Assistant (30% FTE)	1	\$ 13,204.00	\$ 13,204.00			
<b>Salaries - Overtime</b>						
Description	Units	Price	Amount			
Salaries - PT Rec Lead				\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
PERS Retirement						\$ 3,175.00
Benefit Plan				\$ 31,440.00	\$ 20,400.00	
<b>05-500002-00-0</b>	\$ 421.52	\$ 1,000.00	\$ 421.52	\$ 1,000.00	\$ 421.52	\$ 1,000.00
<b>05-500004-00-0</b>	\$ 415.17	\$ -	\$ 415.17	\$ -	\$ 415.17	\$ 3,175.00
<b>05-510000-00-0</b>	\$ 41.92	\$ -	\$ 41.92	\$ -	\$ 41.92	\$ -
<b>05-510001-00-0</b>	\$ 17,036.86	\$ 31,440.00	\$ 17,036.86	\$ 31,440.00	\$ 17,036.86	\$ 20,400.00
<b>05-510002-00-0</b>	\$ 1,597.59	\$ 4,565.00	\$ 1,597.59	\$ 4,565.00	\$ 1,597.59	\$ 3,528.00
<b>05-510003-00-0</b>	\$ 1,596.80	\$ 1,200.00	\$ 1,596.80	\$ 1,200.00	\$ 1,596.80	\$ 1,171.15
<b>05-510004-00-0</b>	\$ 48.79	\$ -	\$ 48.79	\$ -	\$ 48.79	\$ -
<b>05-510005-00-0</b>	\$ 1,166.17	\$ -	\$ 1,166.17	\$ -	\$ 1,166.17	\$ -
<b>05-510007-00-0</b>	\$ 7,759.63	\$ -	\$ 7,759.63	\$ -	\$ 7,759.63	\$ -
<b>05-510009-00-0</b>	\$ 5,120.73	\$ 6,178.00	\$ 5,120.73	\$ 6,178.00	\$ 5,120.73	\$ 6,306.00
<b>05-510100-00-0</b>	\$ (3,927.00)	\$ -	\$ (3,927.00)	\$ -	\$ (3,927.00)	\$ -
<b>05-521500-00-0</b>	\$ 47,765.32	\$ 21,760.00	\$ 47,765.32	\$ 21,760.00	\$ 47,765.32	\$ 22,732.00
<b>05-521600-00-0</b>	\$ 228.00	\$ 589.88	\$ 228.00	\$ 589.88	\$ 228.00	\$ 589.88
<b>Software Support - Park</b>						
Description	Units	Price	Amount			
Apple Valley Communications	12	\$ 130.00	\$ 1,560.00			
Climate Control- A/C & Heater / Swamps	1	\$ 2,000.00	\$ 2,000.00			
Engineering Services	1	\$ 1,000.00	\$ 1,000.00			
Fire Crews	36	\$ 227.00	\$ 8,172.00			
Maintenance Contractor	1	\$ 5,000.00	\$ 5,000.00			
Miscellaneous	1	\$ 5,000.00	\$ 5,000.00			
<b>05-523000-00-0</b>	\$ 437.00	\$ 983.00	\$ 437.00	\$ 983.00	\$ 437.00	\$ 2,333.00
<b>Permits and Inspection Fees</b>						
Description	Units	Price	Amount			
Farmers Market Software	12	\$ 19.99	\$ 239.88			
Recreation Software	1	\$ 350.00	\$ 350.00			
<b>05-524000-00-0</b>	\$ 880.00	\$ -	\$ 880.00	\$ -	\$ 880.00	\$ -
<b>05-524000-00-0</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<b>05-524500-00-0</b>	\$ 2,105.75	\$ 4,100.00	\$ 2,105.75	\$ 4,100.00	\$ 2,105.75	\$ 3,500.00
<b>Permits and Fees - Community Center</b>						
Description	Units	Price	Amount			
County EHS Well Permit	1	\$ 1,200.00	\$ 1,200.00			
Farmers Market - Food Permit SB County	1	\$ 533.00	\$ 533.00			
Fireworks - SB County Fire	1	\$ 600.00	\$ 600.00			
<b>05-524500-00-0</b>	\$ 880.00	\$ -	\$ 880.00	\$ -	\$ 880.00	\$ -
<b>Equipment Rental</b>						
Description	Units	Price	Amount			
Herbicide/ Pesticide Training	1	\$ 200.00	\$ 200.00			
Irrigation Training	1	\$ 800.00	\$ 800.00			
Misc	1	\$ 500.00	\$ 500.00			
Park Training	2	\$ 1,000.00	\$ 2,000.00			
<b>05-524500-00-0</b>	\$ 2,105.75	\$ 4,100.00	\$ 2,105.75	\$ 4,100.00	\$ 2,105.75	\$ 3,500.00
<b>Education and Training</b>						

## Park Fund Expense

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

# Park Fund Expense

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

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

<b>05-550005-00-0 Adult Softball</b>	<b>\$ 2,342.83</b>	<b>\$ 900.00</b>	<b>\$ 900.00</b>
<b>05-550009-00-0 Cornhole League</b>	<b>\$ 950.00</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>
<b>05-550010-00-0 Cheer Camp</b>	<b>\$ 1,200.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-553000-00-0 Operating Supplies - Park</b>	<b>\$ 23,596.76</b>	<b>\$ 21,000.00</b>	<b>\$ 21,000.00</b>

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

<b>05-553000-00-3 Operating Supplies - Community Center</b>	<b>\$ 2,752.15</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>
<b>05-553300-00-0 Concert in the Park Expense</b>	<b>\$ 12,017.93</b>	<b>\$ 11,000.00</b>	<b>\$ 14,000.00</b>

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

<b>05-553400-00-0 Program Expenses</b>	<b>\$ 7,032.56</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
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Description	Units	Price	Amount
Classes & Programs	1	\$ 1,565.00	\$ 1,565.00
Memorial Trees	3	\$ 145.00	\$ 435.00

<b>05-553402-00-0 Senior Center</b>	<b>\$ 12.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>
<b>05-553404-00-0 Farmers Market Expense</b>	<b>\$ 3,296.35</b>	<b>\$ 3,400.00</b>	<b>\$ 3,400.00</b>

<b>05-553404-00-8 Farmers Market EBT</b>	<b>\$ 13,811.05</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
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Description	Units	Price	Amount
EBT Market Match	500	\$ 10.00	\$ 5,000.00

<b>05-553405-00-0 National Night Out Expense</b>	<b>\$ 1,083.12</b>	<b>\$ 1,300.00</b>	<b>\$ 1,300.00</b>
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Description	Units	Price	Amount
Band	1	\$ 400.00	\$ 400.00
Food	1	\$ 300.00	\$ 300.00
Promotional Items	1	\$ 600.00	\$ 600.00

<b>05-553600-00-0 Uniforms</b>	<b>\$ 568.89</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>
<b>05-553700-00-0 Printing Costs</b>	<b>\$ -</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>
<b>05-554600-00-0 Small Tools</b>	<b>\$ 1,191.86</b>	<b>\$ 800.00</b>	<b>\$ 800.00</b>
<b>05-999900-00-0 Interfund Transfer Out/(In)</b>	<b>\$ 42,099.96</b>	<b>\$ 42,100.00</b>	<b>\$ 42,100.00</b>

<b>Interfund Loan (Wastewater)</b>	<b>1</b>	<b>\$ 42,100.00</b>	<b>\$ 42,100.00</b>
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**Total Expense:** \$ 321,743.94 \$ 356,575.49 \$ 352,323.77

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

# Administration Fund



## Billing

Water, sewer and trash



## Human Resources

Handles personnel matters



## Payroll

Processes employee payroll



## Cashiering

Handles customer payments



## Accounting

Responsible for accounts receivable and accounts payable



## Customer Service

Assists customers with billing related questions



## Governance

Board meetings and District administration.

## How customers make payments

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

## Staffing

General Manager - 1 FTE

Parks, Recreation & Programs Supervisor - 1 FTE

Senior Accounting Technician - 1 FTE

Program Assistant - .5 FTE

Senior Customer Service Rep - 2 FTE

Customer Service Rep I - .35 FTE

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

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

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



## Administration Fund Revenue

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

# Administration Fund Expense

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

Description	Units	Price	Amount
Retirement Expense 457	1	\$ 39,395.00	\$ 39,395.00
PERPRA Retirement	12	\$ 1,900.00	\$ 22,800.00
Actuarial Pension Expense Adjustment	12	\$ 100.00	\$ 1,200.00
Contractual Services	1	\$ 10,300.00	\$ 10,300.00
Customer Billing - Infosend	26	\$ 165.00	\$ 4,290.00
District Answering Service	12	\$ 50.00	\$ 600.00
Misc	12	\$ 450.00	\$ 5,400.00
Office Cleaning	12	\$ 90.00	\$ 1,080.00
PERS Medical Admin Fee	2	\$ 239.88	\$ 479.76
Printer Maintenance	1	\$ 5,750.00	\$ 5,750.00
Shred Services	1	\$ 1,500.00	\$ 1,500.00
Tyler Software	12	\$ 2,500.00	\$ 30,000.00
Virtual Meeting Interface	1	\$ 28,000.00	\$ 28,000.00
Virtual Meeting Interface	1	\$ 150.00	\$ 150.00
Adobe Publisher	1	\$ 5,750.00	\$ 5,750.00
GIS Hosting	1	\$ 1,500.00	\$ 1,500.00
HCSD Website Support	12	\$ 2,500.00	\$ 30,000.00
IT Support	1	\$ 28,000.00	\$ 28,000.00
Tyler Software	1	\$ 150.00	\$ 150.00
Virtual Meeting Interface	1	\$ 150.00	\$ 150.00
Accounting Support	1	\$ 55,000.00	\$ 55,000.00
Audit & State Controllers Report	1	\$ 25,405.00	\$ 25,405.00
LAFCO fee	1	\$ 10,000.00	\$ 10,000.00
Property Tax Fee	1	\$ 700.00	\$ 700.00
Recording Fee	12	\$ 200.00	\$ 2,400.00

## Administration Fund Expense

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

Account Number	Description	Units	Price	Amount	FY 2020-2021 Total Activity	FY 2022-2023 Budget	FY 2023-2024 Budget
<b>Total Revenue:</b>					\$ 114,942.88	\$ 105,200.44	\$ 194,123.48
<b>Total Expense:</b>					\$ (38,183.12)	\$ 105,200.44	\$ 194,123.48