



Budget FY 2026

*Adopted
June 19, 2025*

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 members elected in one cycle and three elected the following cycle. The Board of Directors sets the policies of the District and delegates management responsibilities to an at-will contracted General Manager. The General Manager is responsible for carrying out the policy direction of the Board and oversees the day to day operations of the District. The District's General Manager, General Counsel, and external Auditor report to the Board of Directors.

Board meetings are governed by the Brown Act, which requires the public's business to be conducted in an open and transparent manner. Helendale CSD holds regularly scheduled Board meetings 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.



Ron Clark
President



George Cardenas
Vice President



Artie DeVries
Director



Gail Guinn
Director



Billy Rosenberg
Director

Helendale Community Services District Staff

The management team at the Helendale Community Services District is committed to overseeing the reliable operation of our water and wastewater systems while ensuring responsible fiscal management.

Our leadership team works diligently to ensure prudent management of the water services, wastewater collection and treatment systems, parks and recreation, solid waste disposal, and street lighting. Through careful financial planning and resource allocation, we strive to enhance the quality of life in Helendale while supporting sustainable growth.

This budget reflects Management's collective efforts to uphold the highest standards of service, maximize efficiency, and prioritize projects that benefit our community.



Kimberly Cox

General Manager



Alex Aviles

Wastewater Operations
Manager



Craig Carlson

Water Operations
Manager



Cheryl Vermette

Administrative Services
Manager

MESSAGE FROM THE GENERAL MANAGER

June 19, 2025

Honorable Board of Directors and Residents of Helendale,

We are pleased to present the Annual Budget for Fiscal Year 2025-2026. The budget year for the Helendale CSD begins July 1, 2025, through June 30, 2026. The revenue and expenditures outlined in this budget represent Management's best judgment as to how the financial resources of the District need to be allocated to meet the health and safety requirements set forth by the primacy agencies as well as providing quality of life opportunities for our community through the recreational opportunities offered to our residents. The District begins this new year with an unprecedented \$9 million dollars of reserve funding to address capital infrastructure needs. This has been a long process to achieve this level of financial strength and was made possible by the dedication of staff to be efficient in their daily operations as well as the fiscal oversight of the Board who provides policy guidance.



On behalf of the Staff, I would like to express our gratitude for the leadership and policy direction of the Board of Directors, your fiscal oversight of District operations and the confidence you place in us to represent the best interests of the District, our customers and our community in our day-to-day activities. As we transition into a new budget year, it is with anticipation of positive things to come for the community, the Staff and the Board as new management will take the helm of the District with my retirement in April 2026. Through the continued development of a stellar management team, I am confident that it will be a seamless transition. It is important that the public be reassured of the thoughtful process the Board will undertake during the next few months. This budget is a testament to the collaborative teamwork amongst the management staff, each of whom have contributed to their departmental budgets and capital improvement plans.

The District continues to complete Capital Improvement Projects (CIP) that will sustain the infrastructure and enhance the operation. This Budget has been prepared based upon the best information available regarding anticipated revenues and expenses based upon prior years' experience and anticipating regulatory mandates. The District will continue to remain nimble and responsive to the ever-changing regulatory landscape. Further, the Budget reflects the District's dedication to provide services to our community with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost-effective while meeting all regulatory and legal requirements. This budget is balanced and has been developed to be fiscally responsible in support of the District's core functions of water, wastewater, solid waste management and park and recreation activities.

I would like to thank the dedicated CSD Staff for the professional and conscientious manner in which they carry out their duties understanding the importance of protecting public health and safety, providing excellent customer services and being fiscally responsible. The leadership of the Board sets the standard for all of your staff. Thank you for your dedication, prudent fiscal management, and for providing the vision and resources within this Budget. Your leadership allows Staff to meet all regulatory requirements encumbered upon us as a public agency and stewards of the public trust.

Respectfully submitted,
Dr. Kimberly Cox

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 Manager's letter to the Board of Directors and describes any challenges or budget issues.

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, and 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, and financial data 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, a community profile, and financial policies.

Mission

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

Vision

To be the community of choice for living in the high desert.

Values

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



ESTABLISHED IN

2007



OF EMPLOYEES

27

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

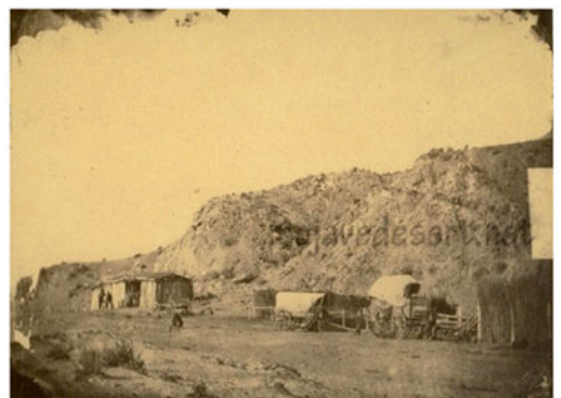
The original name given to the area by the Mojave Indians was Point of Rocks. The Santa Fe Railroad arrived in the 1880s and built a station at Point of Rocks, which provided a watering stop for the steam engine locomotives moving trains across the High Desert. On December 15, 1897, the name was changed 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 a 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 of 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, and tennis in a desert oasis.

During the 1990s, 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 as the overseer or Watermaster of the Adjudication. As water usage was reduced due to court-ordered reductions in water pumping, 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 of 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 County organization charged with overseeing boundary and service changes. LAFCO deemed the creation of the Helendale Community Services District feasible, and the 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, two annexations have occurred that expanded the District's boundaries to the south and the west. The first annexation expanded the District's boundary by 7,762 acres, and the second annexation added 14,720 acres, bringing the District to more than 120 square miles of primarily vacant land.



Demographics

Helendale Population

There are 6,677 residents in Helendale, with a median age of 39. Of this, 52% are males and 48% are females. US-born citizens make up 88.11% of the resident pool in Helendale, while non-US-born citizens account for 9.96%. Additionally, 1.93% of the population is represented by non-citizens. A total of 5,944 people in Helendale currently live in the same house as they did last year.

		Y-o-Y Change
Total Population	6,677	5.7%
Male Population	3,472	8.2%
Female Population	3,205	3.1%



Male population 52%



Female population 48%

		Y-o-Y Change
Median Age	39	-2.5%
Citizen US Born	5,883	10.4%
Citizen not US Born	665	-14.0%
Not Citizen	129	-40.3%

Citizen US Born 88.1%

Citizen not US Born 9.96%

Not Citizen 1.93%

		Y-o-Y Change
Moved from Same County	181	-23.6%
Moved from Same State	136	-52.8
Moved from Different State	416	109.0%
Same House as Last Year	5,944	6.3%

Moved from Same County 2.71%

Moved from Same State 2.04%

Moved from Different State 6.23%

Same House as Last Year 89.02%

Households in Helendale

There are a total of 2,545 households in Helendale, each made up of around 2 members. Family establishments represent 66.92% of these Helendale households, while non-family units account for the remaining 33.08%. Additionally, 23.69% of households have children and 76.31% of households are without children.

		Y-o-Y
Total Households	2,545	7.2%
Average People Per Household	2	-23.7%
Family Households	1,703	-4.3%
Non-family Households	842	41.8%

Family Households 66.92%

Non-family Households 33.08%

		Y-o-Y
Households with Children	603	-23.69%
Households without Children	1,942	76.31%

Households with Children 23.69%

Households without Children 76.31%

Demographics

Employment statistics

White-collar workers make up 76.77% of the working population in Helendale, while blue-collar employees account for 23.23%. There are also 400 entrepreneurs in Helendale (7.36% of the workforce); 3,022 workers employed in private companies (55.63%); and 1,556 people working in governmental institutions (28.65%).

		Y-o-Y
White Collar	4,170	107.0%
Blue Collar	1,262	68.5%

White Collar 76.77%

Blue Collar 32.3%

		Y-o-Y
Self Employed	400	86.9%
Private Companies	3,022	115.2%
Governmental Workers	1,556	73.5%
Not for Profit Companies	454	82.3%

Self Employed 7.36%

Private Companies 55.63%

Governmental Workers 28.65%

Not for Profit Companies 8.36%

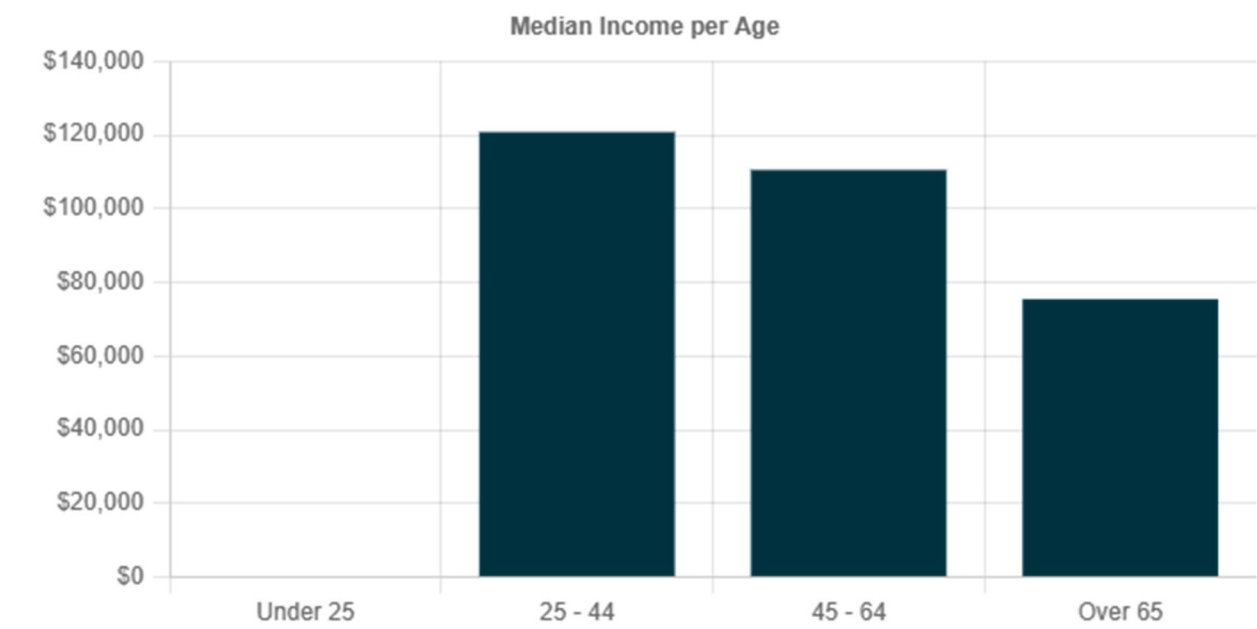
Education Level

Approximately 29.08% of the population in Helendale holds a high school degree (that's 1,498 residents), while 37.29% have attained a college certificate (1,921 locals) and 12.29% have a bachelor's degree (633 people.)

		Y-o-Y
No High School	132	10.9%
Some High School	1,498	-2.6%
Some College	1,921	-8.7%
Associate degree	506	17.1%
Bachelor's Degree	633	33.5%
Graduate Degree	462	-12.8%

Median and average incomes in Helendale

The average annual household income in Helendale is \$141,866, while the median household income sits at \$110,586 per year. Residents aged 25 to 44 earn \$120,840, while those between 45 and 64 years old have a median wage of \$110,568.



Y-o-Y Change		
Average Household Income	\$141,866	33.0%
Median Household Income	\$110,586	11.4%
People below Poverty Level	436	24.9%
People above Poverty Level	6,241	4.6%

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, all other 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 Consumer Price Index (CPI) for all urban consumers within Riverside and San

Bernardino County is used as a guideline. The 12-month year over year CPI period ending January 31st establishes the Cost-of-Living Adjustment (COLA) rate each year. 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 FY2026 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2026 is 3.7%.

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 manager/supervisor. Once an employee is at the top of their range, only the COLA increases will apply.

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.



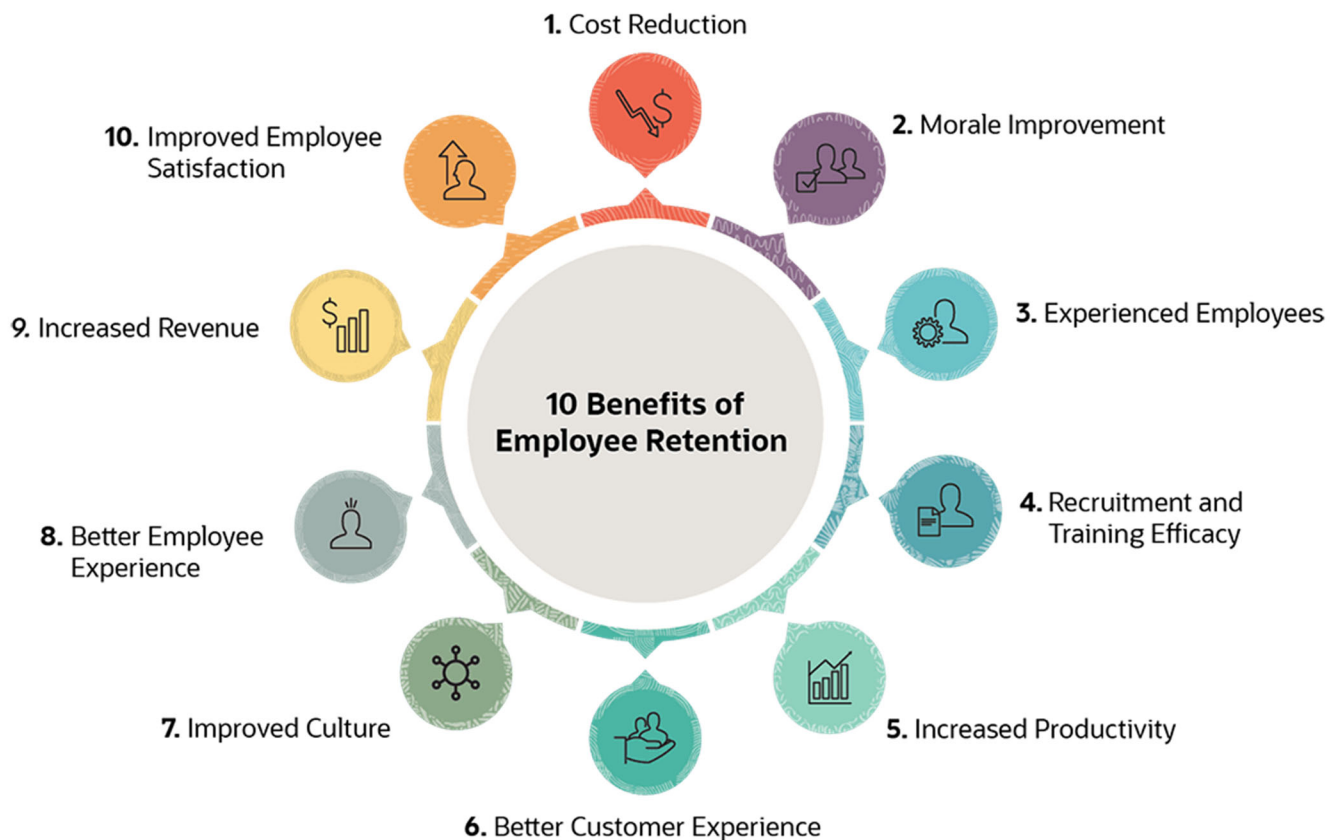
Salary & Benefits

Benefits

The District offers a competitive benefits package that includes vacation, sick leave and thirteen paid holidays. In addition quality medical insurance packages are offered along with \$1750 per employee per month towards medical, dental and vision coverage.

Employee Retention

Retaining our certified and highly trained staff is critical in this competitive market. While the District has enjoyed minimal turn over this past year the District must remain vigilant to ensure we retain our critical technical staff. There is a shortage in wastewater operators statewide which resulted in the loss of one certified wastewater operator this year who left for a salary that the District could not match. The Board has played a key role in maintaining competitive benefits, providing an annual cost of living adjustment and supporting the recommendations of management in an effort to remain competitive.



Retirement



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 to 2% at 62. Through attrition, eventually the workforce will all be on the new PEPRA formula. The District does not participate in Social Security for full-time employees.

Medical

Having adequate medical insurance coverage is an important consideration for employees and can impact their job choices. In fiscal year 2025, the District increased the medical benefit for full-time staff based upon a market analysis of comparable Districts the result of which was a significant increase in benefit offered for medical coverage. The benefit was increased to \$1750 per month per employee to be used for medical, dental, and vision insurance. In an effort to help employees save for retirement, any unused portion of the defined benefit amount can be invested in a 457 retirement savings account to augment retirement income.



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.

Disability Insurance

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 (pp). Below is a chart depicting the accrual rate for full-time employees:

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

Part-time

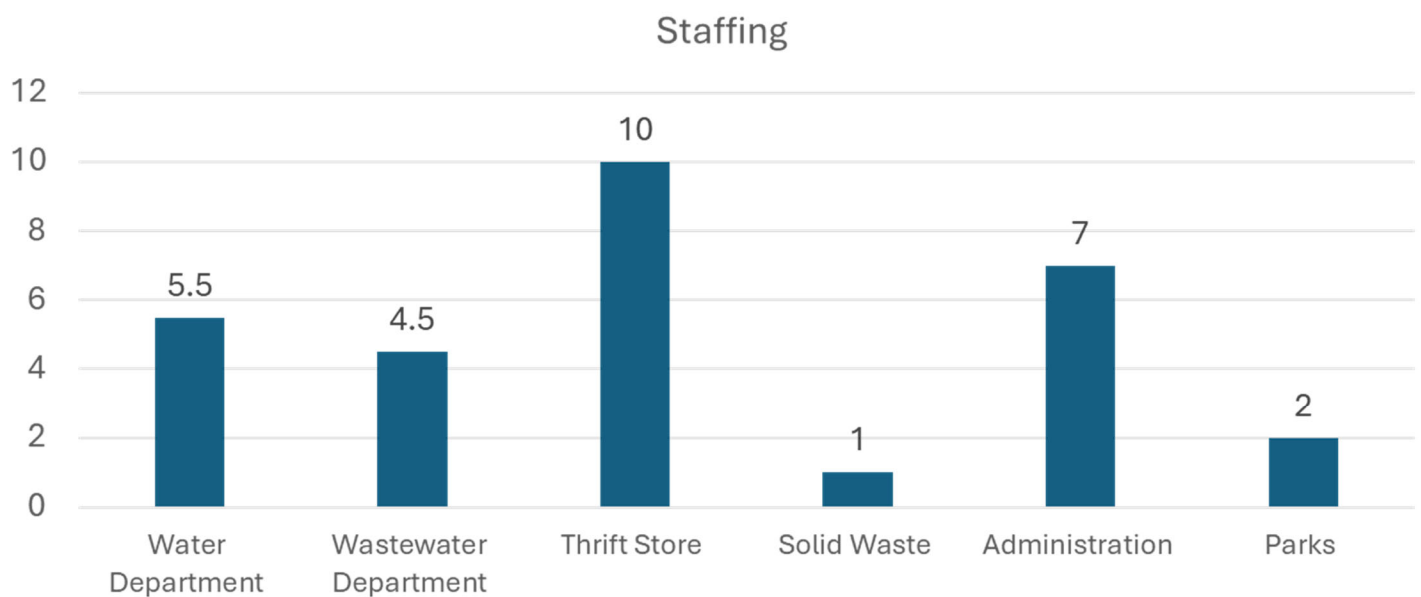
The District employs part-time employees in the Recycling Center and Parks. Social Security is paid for part-time staff who work less than 1000 hours or less. Forty hours of sick leave is provided annually for all part-time staff members.

Personnel

The District’s workforce consists of both full-time and part-time employees. The full-time equivalent (FTE) measure of employee labor hours is based on an annual total of 2,080 working hours. The District maintains a stable workforce of 23.2 FTE. The average tenure of full-time staff is 11.4 years, while part-time employees have an average tenure of 3.3 years.

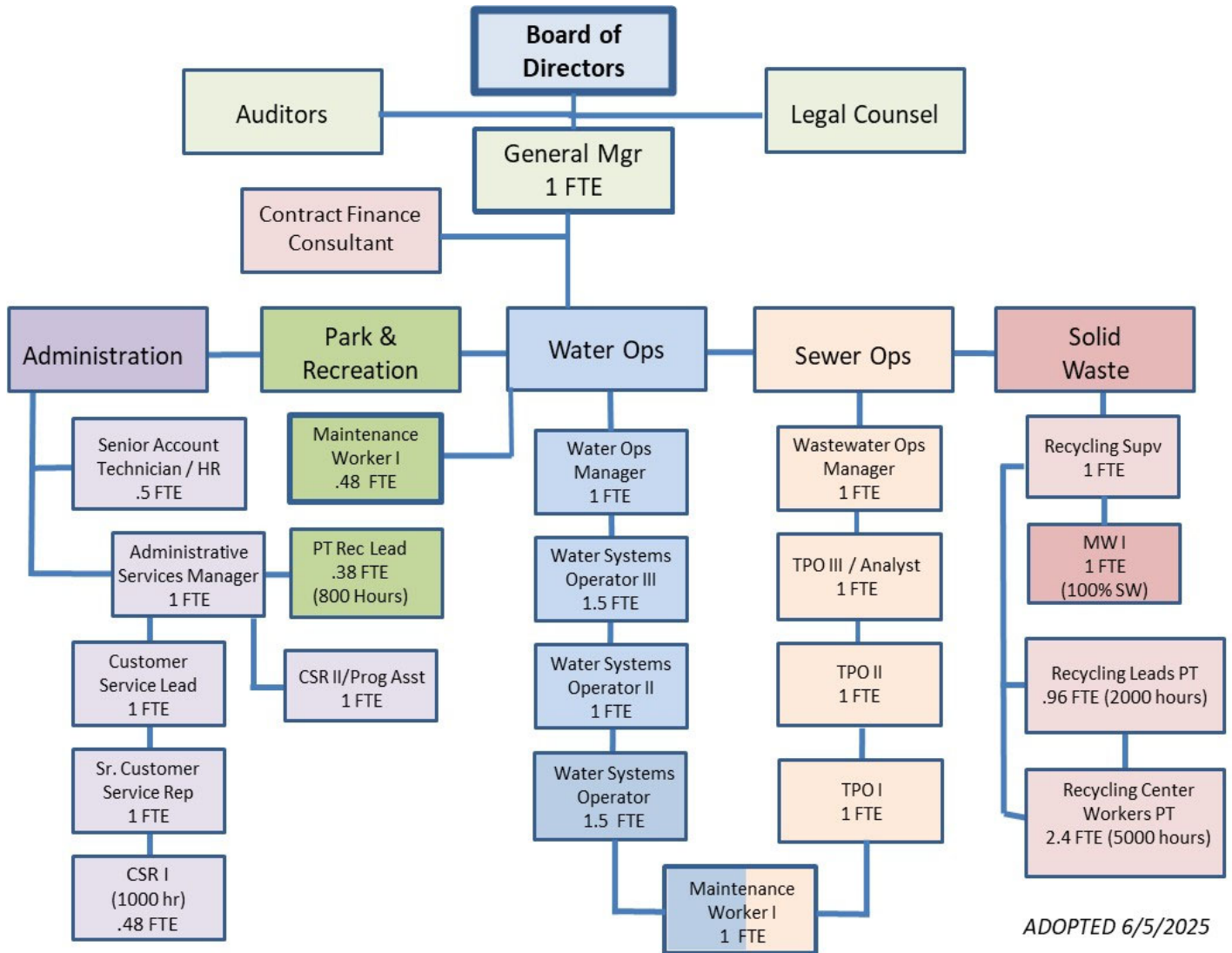
The District’s staff includes highly skilled professionals certified in water treatment and distribution, wastewater collection, and wastewater treatment—all regulated technical fields requiring specialized expertise. In addition to these certifications, employees bring a diverse range of educational qualifications, from bachelor’s and master’s degrees to doctoral degrees, ensuring a knowledgeable and well-equipped team. To attract and retain qualified personnel, the District offers competitive medical and retirement benefits for full-time employees.

In FY 2026, staffing will expand with the addition of two new full-time positions—one dedicated to the wastewater department and another shared between the water and wastewater departments to support operational needs.



Staffing as of 6/19/2025—includes both full and part time staff.

Organizational Chart



ADOPTED 6/5/2025

Table of Organization

Pay Schedule for FY2026
Effective 7/1/2025 through 6/30/2026

Title	Range	Annually		Monthly		Per Pay Period		Hourly		
Parks		Min	Max	Min	Max	Min	Max	Min	Max	FTE
Rec Leader	9							\$ 19.14	\$ 23.91	0.38
MM	16							\$ 22.75	\$ 28.42	0.45

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MM	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$ 1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	0.5
WSO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	1.5
WSO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
WSO III	36	\$ 77,555	\$ 96,855	\$ 6,463	\$ 8,071	\$ 2,982.88	\$ 3,725.21	\$ 37.29	\$ 46.57	1.5
WOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MM	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$ 1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	0.5
OIT	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	0
TPO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	2
TPO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
TPO III / Analyst	45	\$ 96,855	\$ 120,959	\$ 8,071	\$ 10,080	\$ 3,725.21	\$ 4,652.27	\$ 46.57	\$ 58.15	1
VWOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Worker-PT	5							\$ 16.50	\$ 20.89	2.4
Recycling Center Lead-PT	10							\$ 19.62	\$ 24.50	0.96
MMI	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$ 1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	1
Recycling Center Supv	20	\$ 5,223	\$ 65,244	\$ 4,354	\$ 5,437	\$ 2,009.34	\$ 2,509.39	\$ 25.12	\$ 31.37	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR I	15							\$ 22.20	\$ 27.72	0.48
CSR II	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	1
Sr. CSR	23	\$ 56,260	\$ 70,261	\$ 4,688	\$ 5,855	\$ 2,163.84	\$ 2,702.34	\$ 27.05	\$ 33.78	1
Sr. Acct Tech	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	0.5
CS Lead	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	1
Admin Svcs Manager	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1
General Manager	80	\$ 229,858	\$ 287,061	\$ 19,155	\$ 23,922	\$ 8,840.68	\$ 11,040.80	\$ 110.51	\$ 138.01	1

Adopted 6/5/2025

23.2

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.

Each year the Board approves the Appropriation Limit which sets the maximum amount of tax funding that the District can receive. The District receives taxes equal to approximately 80% of the limit. The General Manager maintains budgetary controls to ensure compliance with the budget as required and ensures tax revenues are below the maximum limit. 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 the public's 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 are 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 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..." (This standard is established in the California Uniform Prudent Investor Act, codified in California Probate Code § 16045 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

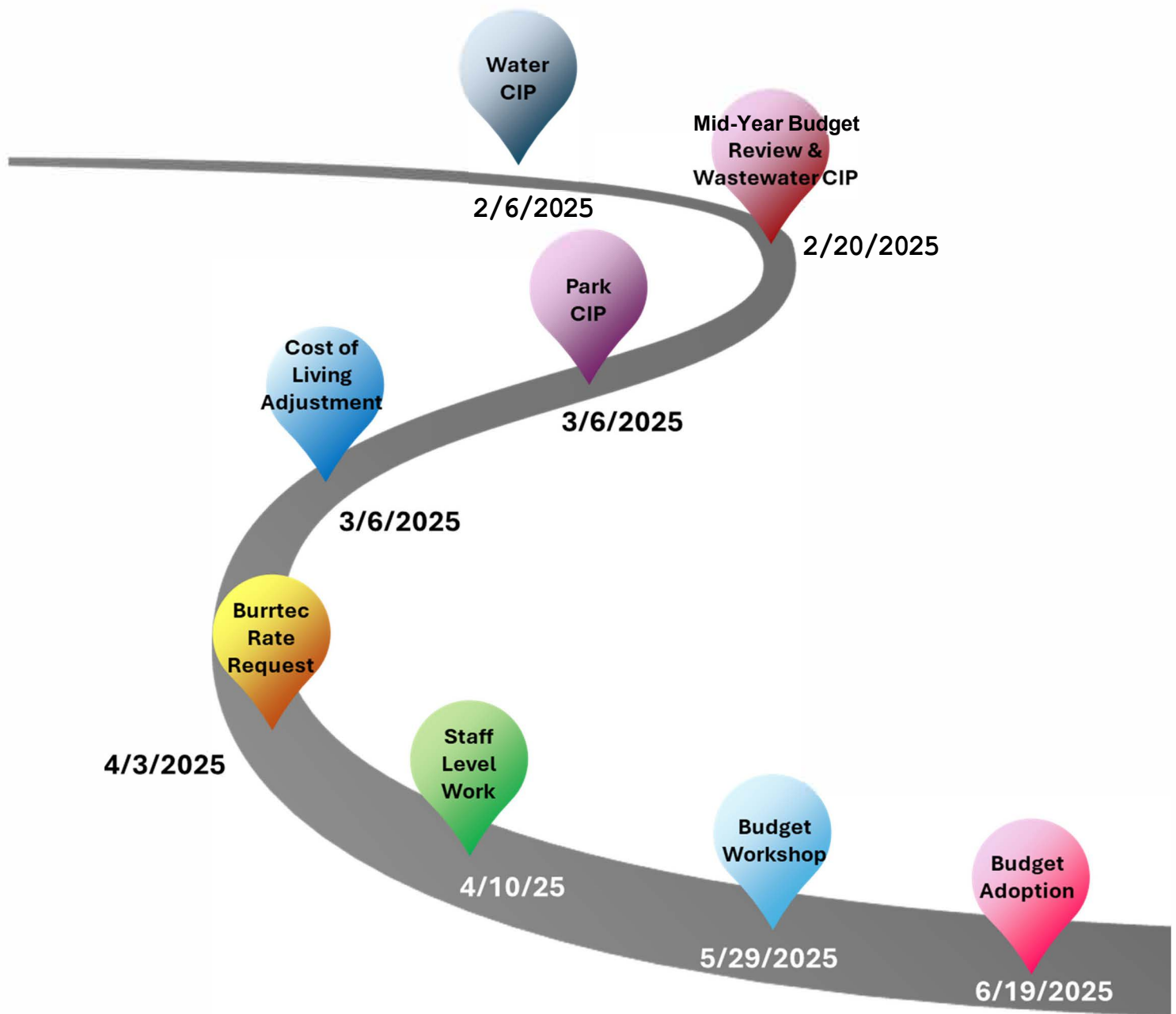
A "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. 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 fund.

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.

2025 Budget Timeline



Milestone Title	Description or Activity
Water CIP	Proposed water projects on 5-year CIP are reviewed with the Board
Mid-Year Budget Review	This review provides the baseline for budget projects for FY26
Wastewater CIP	Proposed wastewater projects on 5-year CIP are reviewed with the Board
Park CIP	Proposed park projects on 5-year CIP are reviewed with the Board
Cost of Living Adjustment	The COLA based upon the CPI helps keep salary current with economic issues
Contract related acceptance of Burrtec Rate Request	This item is the first step in scheduling the public hearing for possible rate increase
Staff Level Work	Staff will work through budget
Budget Workshop	Detailed review with Board
Budget Adoption	Public Hearing for Adoption of Budget

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 analyses for their areas of responsibility, such as water quality, customer service, conservation, production, and operations. Staff considers the age, condition, and other impacts on assets to determine any necessary repairs or replacements. Staff reviews and considers 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 such as 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 includes Board direction and information received from each department to create a comprehensive budget document designed to enhance the reader's 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 public input is welcomed and encouraged. The events listed below outline various discussions held during public meetings to promote public participation in 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 as funds are available and as operational necessity may dictate. If a project is not completed in the year designated on the CIP, it can be moved to a subsequent year. All capital projects exceeding the General Manager's signing authority are approved by the Board of Directors prior to award and comply with the District's purchasing policy.

Summary

The Fiscal Year 2026 Budget reflects Staff's best estimates of expenditures anticipated for the fiscal year. The District continues its commitment to responsible stewardship of public funds through sound fiscal management practices. District Staff remains focused on providing excellent services and programs to District customers while maintaining the water and wastewater infrastructure, providing solid waste services, and creating recreation programs that enhance quality of life.

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 three groundwater wells located within the District Service area. 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 customer meter rates are listed in the chart below. Customer usage is billed at \$1.50 per hundred cubic feet (HCF). One HCF is 748 gallons of water, which equates to \$0.002 cents per gallon.

Meter Size	Monthly Meter Charge
$\frac{3}{4}$ " – 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 staff's best efforts and keeping expenses down, rising operational costs and the necessity for capital projects required 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. This will be the last increase from the 2021 rate study.

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 projects and expenditures are completed in accordance with the District’s Purchasing Policy. Typically, the cost must exceed \$5,000 and have an expected life of more than five years to be capitalized. Capital Improvement Projects are unique construction projects that provide improvements or additions to structures and infrastructure. All Capital Improvement Projects over the General Manager’s 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 infrastructure needs, priorities, and grant funding opportunities. Maintenance of the community’s infrastructure is essential to protect public health and safety.

The District has capital improvement plans for its Water, Wastewater, and Park funds.



5 Year Water Capital Improvement Plan

	FY 2025	FY2026	FY2027	FY2028	FY2029	FY2030
Camera System & Lights - Will be done	\$ 10,000					
Automated Gate		\$ 12,000				
Material Storage Bays		\$ 12,000				
New Well (Community Center)		\$ 1,000,000				
Generator Well 13		\$ 125,000				
Well 13 Rehab						\$ 90,000
Well 1A Building Improvements			\$ 40,000			
Well Rehabilitation 1A					\$ 90,000	
Abandon Wells 5 & 6						\$ 30,000
Engineering for Tank isolation valving			\$ 50,000			
North & South Tank - Interior Re-Coating				\$ 500,000		
North & South Tank - Valves & Manifold				\$ 200,000		
New Turbine Pumps Well 4A & Rehab		\$ 125,000				
AMI Meters	\$ 60,000	\$ 75,000	\$ 75,000			
Mig Welder		\$ 5,000				
Valves (4) Were any completed in FY 24 or 25?		\$ 20,000	\$ 10,000			
River Crossing Permitting						\$ 50,000
River Crossing Water Pipeline						\$ 1,000,000
Portable Lift	\$ 20,000					
20' Equipment Trailer with Wench	\$ 12,000					
Chlorine Truck - Replace WOM Truck	\$ 55,000					
Air Compressor	\$ 6,000					
Concrete Well 13 - Done						
Hydrant Replacements (4) did we do any in FY25?	\$ 18,000	\$ 12,000				
Used Skip Loader		\$ 35,000				
Engineering for PFAS Treatment		\$ 75,000				
PFAS Well Manifold		\$ 50,000				
PFAS Treatment Plant			\$ 2,000,000			
Pipeline for Manifold			\$ 1,000,000			
Portable Generator Hook ups for Wells		\$ 75,000				
Total Water Capital Projects	\$ 181,000	\$ 1,621,000	\$ 3,175,000	\$ 700,000	\$ 90,000	\$ 1,170,000

5 Year Wastewater Capital Improvement Plan

	FY 2025	FY 2026	FY 2027	FY2028	FY2029	FY2030
Rehab Digester					\$ 250,000	
Generator replacement wiring & conduit					\$ 200,000	
Plant & Lift Station #1 SCADA		\$ 50,000				
Plant Sludge Lines (Replacement)				\$ 800,000		
Secondary Clarifier Rehabilitation			\$ 320,000			
Rehabilitate Schooner Pump Station (Coating, Electrical Panels and New Pump)			\$ 150,000			
Rehabilitate Parkway Pump Station (Coating, Electrical Panels and New Pump)			\$ 150,000			
Coating Parshall Flume, grit chamberand Concrete Repair & Replacement. New grating				\$ 360,000		
BioFilter Rebuild TF#1 & TF#2			\$ 95,000			
Collection System Lining - Various areas		\$ 30,000	\$ 30,000			
Fine Bar Screen - Completed this FY	\$ 130,000					
Pump Room Valve Replacements (18)			\$ 45,000			
Sump Pumps (5)		\$ 20,000				
Backhoe		\$ 140,000				
Diaphragm Sludge Pumps		\$ 40,000	\$ 40,000			
Headworks Electrical Repair/Replacement			\$ 115,000			
Coarse Barscreen Replacement				\$ 250,000		
Primary Clarifier Coating		\$ 350,000				
Filtrate Pumps, Electrical Panel & Sonic Meter-Done						
Solar Field						\$ 250,000
Collection System Lining - Vista to Sunshine		\$ 350,000				
Plant and Process Camera System -Done						
Electrical Replacement Primary, Secondary, Digester		-				\$ 150,000
Sewer Camera				\$ 75,000		
Trickling Filter Drives. Panels & enclosure					\$ 400,000	
Asphalt Road in Plant			\$ 350,000			
Pick up truck (Sm Chevy) - Completed this FY	\$ 40,000					
Blower Heads		\$ 60,000				
Effluent & Influent Meters with installation-Done	\$ 9,000					
Lift Systems in Blower Room - Done						
Influent Slide Gate Replacement						\$ 55,000
Blower Line & Diffuser Replacement				\$ 250,000		
Galleon Line Replacement/Repair						\$ 1,500,000
Trickling Filter Gate Vales and Check Valve		\$ 25,000				
Smithson Electrical Upgrade		\$ 35,000				
Total Wastewater Capital Projects		\$1,100,000	\$ 675,000	\$1,735,000	\$ 600,000	\$ 1,955,000

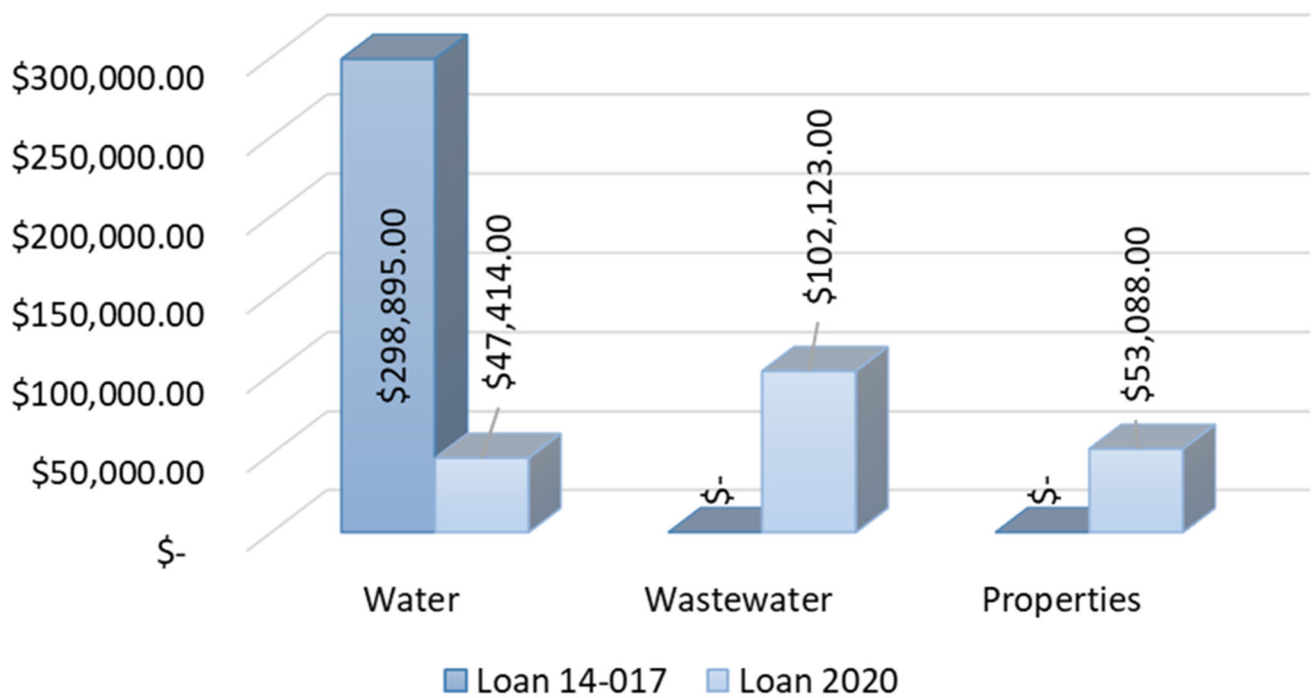
5 Year Park Capital Improvement Plan

Project List	FY 2025	FY 2026	FY 2027	FY2028	FY 2029	FY 2030	Grant Only
Electronic Gates (2)	\$ 20,000						
Community Center Card Lock	\$ 5,000						
Ride on Lawnmower	\$ 4,000						
Leaf and Lawn Vacuum	\$ 3,500						
Bathroom Unit for Park - Done							
Community Center Parking Lot Lights	\$ 10,000						
Sports field Lighting - Done							
DG Walking Path Memorial Grove		\$ 10,000					
Concrete for dancing at park		\$ 6,000					
Epoxy Floors in Park Bathrooms		\$ 3,000					
Sewer replacement Community Center		\$ 100,000					
Dog Park West			\$ 50,000				
Community Center Parking Lot Resurfacing			\$ 20,000				
Community Center HVAC Unit D			\$ 20,000				
Stadium seating (towable)			\$ 30,000				
Building for Basketball Court and Sr Center			\$ 2,000,000				
Parking Lot Lighting (Wild Road) using LED/Solar				\$ 20,000			
Additional Playground Features							\$20,000
Improvements to Unit D					\$ 65,000		
Parking Lot at Community Park					\$ 500,000		
Pickleball Courts - Done							
Solid Surfacing at Wild Rd playground							\$65,000
Lighting for Baseball Fields							\$500,000
New Flooring Community Center						\$ 30,000	
Total Park Capital Improvement Plan		\$ 119,000	\$ 2,120,000	\$ 20,000	\$ 565,000	\$ 30,000	\$585,000

Debt Service

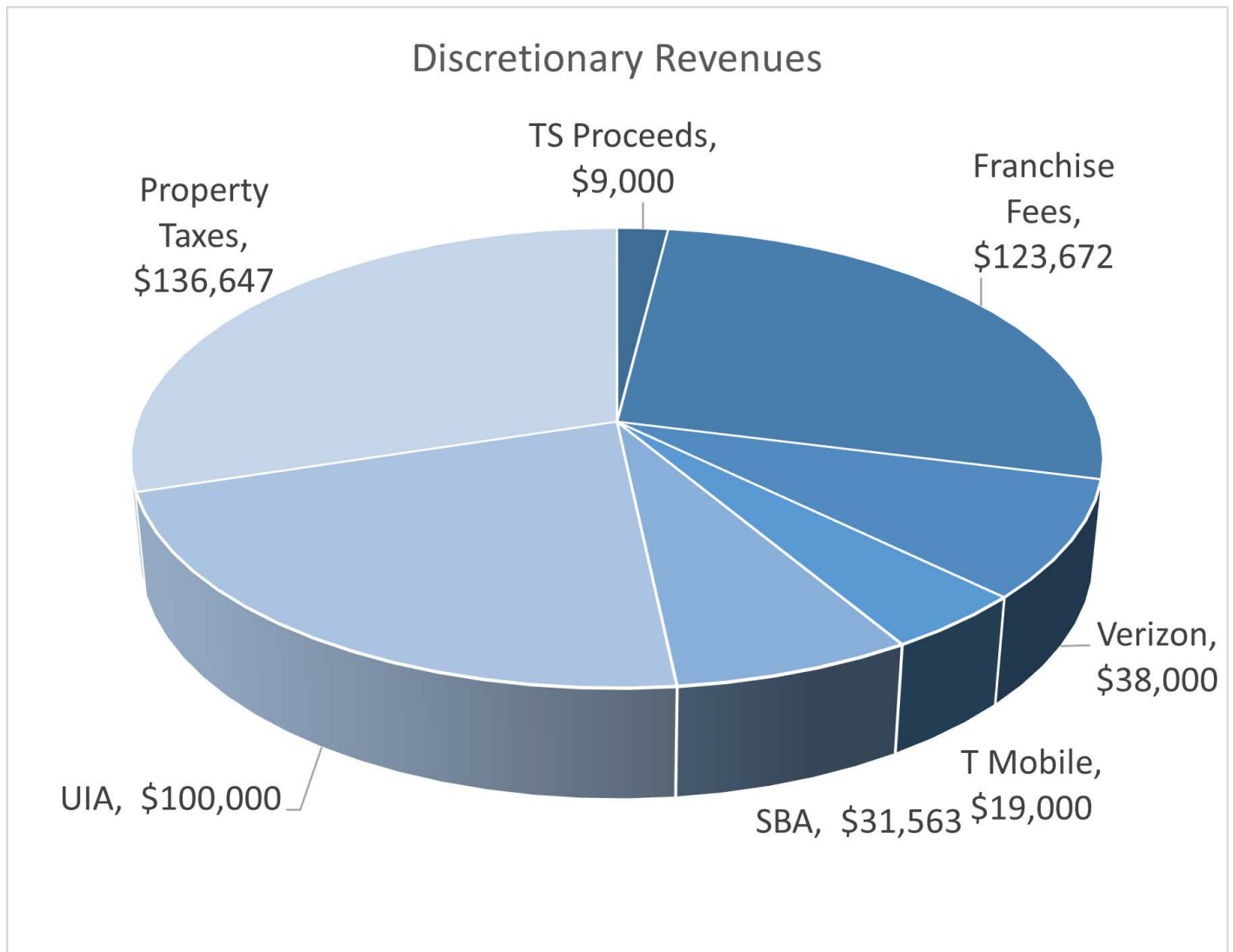
The following chart shows how the debt service is allocated to different funds.

	Water	Wastewater	Property	Balance Due after FY26
Loan 2014	\$ 298,896.00	\$0	\$0	\$ 2,839,501.55
Loan 2020*	\$ 47,414.00	\$ 102,123.00	\$ 53,088.00	\$ 118,428.00
TOTAL	\$ 346,309.00	\$ 102,123.00	\$ 53,088	\$ 2,957,929.55



Board Discretionary Revenue

Discretionary revenues are resources that are not legally restricted for particular uses and 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.



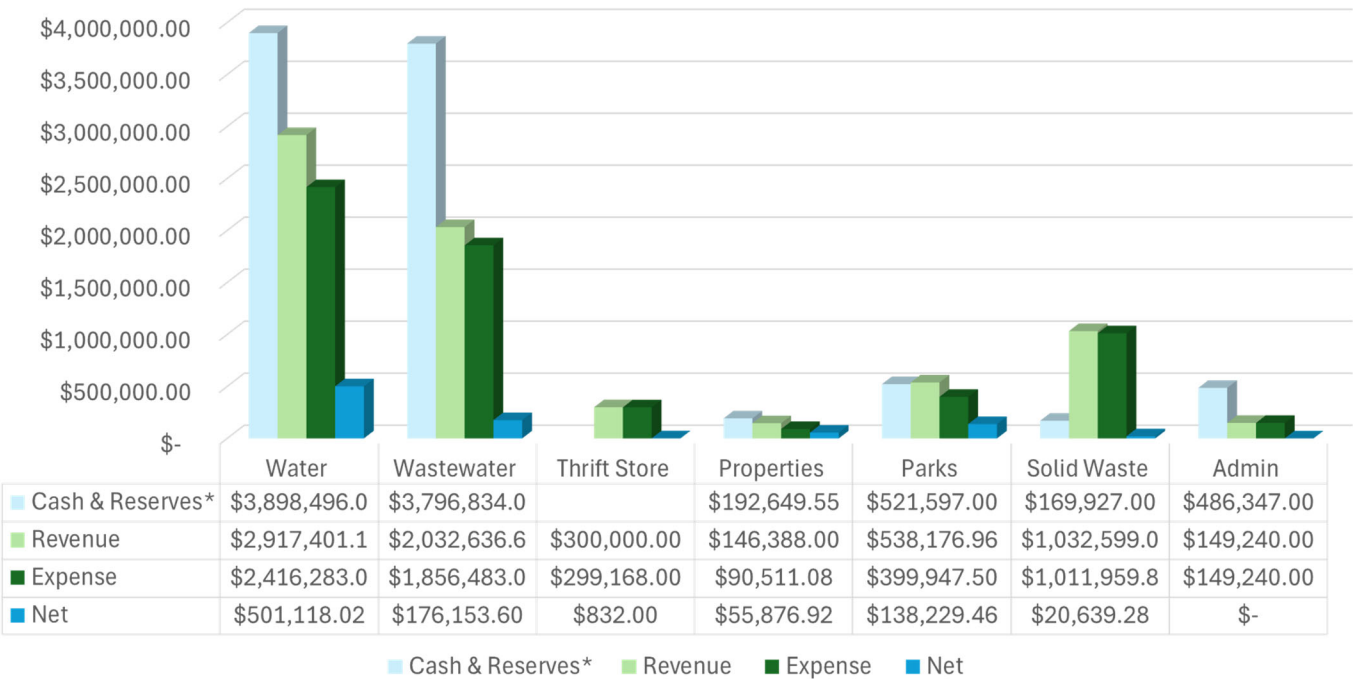
Budget Summary

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.

Cash & Reserves, Expense & Net by Fund



Budget Summary

Account Type	FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 01 - Water Operations							
Revenue	3,074,857.60	3,039,837.49	2,917,224.88	3,164,542.22	2,780,314.34	3,136,170.89	2,917,401.11
Expense	2,143,097.56	2,367,147.27	2,015,275.26	2,105,386.58	2,128,946.89	2,178,833.31	2,416,283.09
Fund: 01 - Water Operations Surplus (Deficit):	931,760.04	672,690.22	901,949.62	1,059,155.64	651,367.45	957,337.58	501,118.02
Fund: 02 - Sewer Operations							
Revenue	1,774,334.76	1,798,296.92	1,880,244.08	1,942,458.68	1,952,366.60	1,988,761.38	2,032,636.60
Expense	1,363,927.24	1,526,365.00	1,528,008.26	1,623,527.82	1,628,303.29	1,537,225.52	1,856,483.28
Fund: 02 - Sewer Operations Surplus (Deficit):	410,407.52	271,931.92	352,235.82	318,930.86	324,063.31	451,535.86	176,153.32
Fund: 03 - Recycling Center							
Revenue	258,000.00	330,116.52	325,000.00	282,721.32	300,000.00	288,223.02	291,000.00
Expense	255,744.50	330,116.52	278,216.05	282,721.32	260,845.60	235,352.35	290,168.00
Fund: 03 - Recycling Center Surplus (Deficit):	2,255.50	0.00	46,783.95	0.00	39,154.40	52,870.67	832.00
Fund: 04 - Property Rental							
Revenue	125,480.00	126,966.07	132,348.00	135,180.79	146,388.00	128,106.37	146,388.00
Expense	85,270.48	94,292.38	92,304.48	97,483.45	93,690.25	81,924.03	90,511.08
Fund: 04 - Property Rental Surplus (Deficit):	40,209.52	32,673.69	40,043.52	37,697.34	52,697.75	46,182.34	55,876.92
Fund: 05 - Parks & Recreation							
Revenue	531,894.54	488,350.77	529,480.96	641,184.06	551,772.96	576,200.79	538,176.96
Expense	356,575.49	356,828.28	352,323.77	420,310.54	389,280.12	676,105.11	399,947.50
Fund: 05 - Parks & Recreation Surplus (Deficit):	175,319.05	131,522.49	177,157.19	220,873.52	162,492.84	-99,904.32	138,229.46
Fund: 06 - Solid Waste Disposal							
Revenue	862,201.10	869,925.21	1,040,510.10	977,707.63	979,316.33	1,061,756.83	1,032,599.08
Expense	885,128.07	940,951.68	1,038,855.92	972,137.39	961,070.28	901,982.54	1,011,959.80
Fund: 06 - Solid Waste Disposal Surplus (Deficit):	-22,926.97	-71,026.47	1,654.18	5,570.24	18,246.05	159,774.29	20,639.28
Report Surplus (Deficit):	1,537,024.66	1,037,791.85	1,519,824.28	1,642,227.60	1,248,021.80	1,567,796.42	892,849.00

Water Department



1,126

**Service Orders
Completed**



1,495

Acre Feet Pumped



440

**New meters
Installed**



443

**Water quality samples
taken**



37

Miles of pipeline



2,902

**Service
Connections**

2025-26 Goals

- ⇒ Complete meter replacement program
- ⇒ Rehab Well 4
- ⇒ Install new entrance gate at the operations yard
- ⇒ Install new SCADA system
- ⇒ Complete operations building office
- ⇒ Engineer pipeline manifold
- ⇒ Engineer treatment plan
- ⇒ Replace 4 fire hydrants
- ⇒ Replace 2 system valves

Staffing

Water Operations Manager—1 FTE

Water System Operator III—1.5 FTE

Water System Operator II—1 FTE

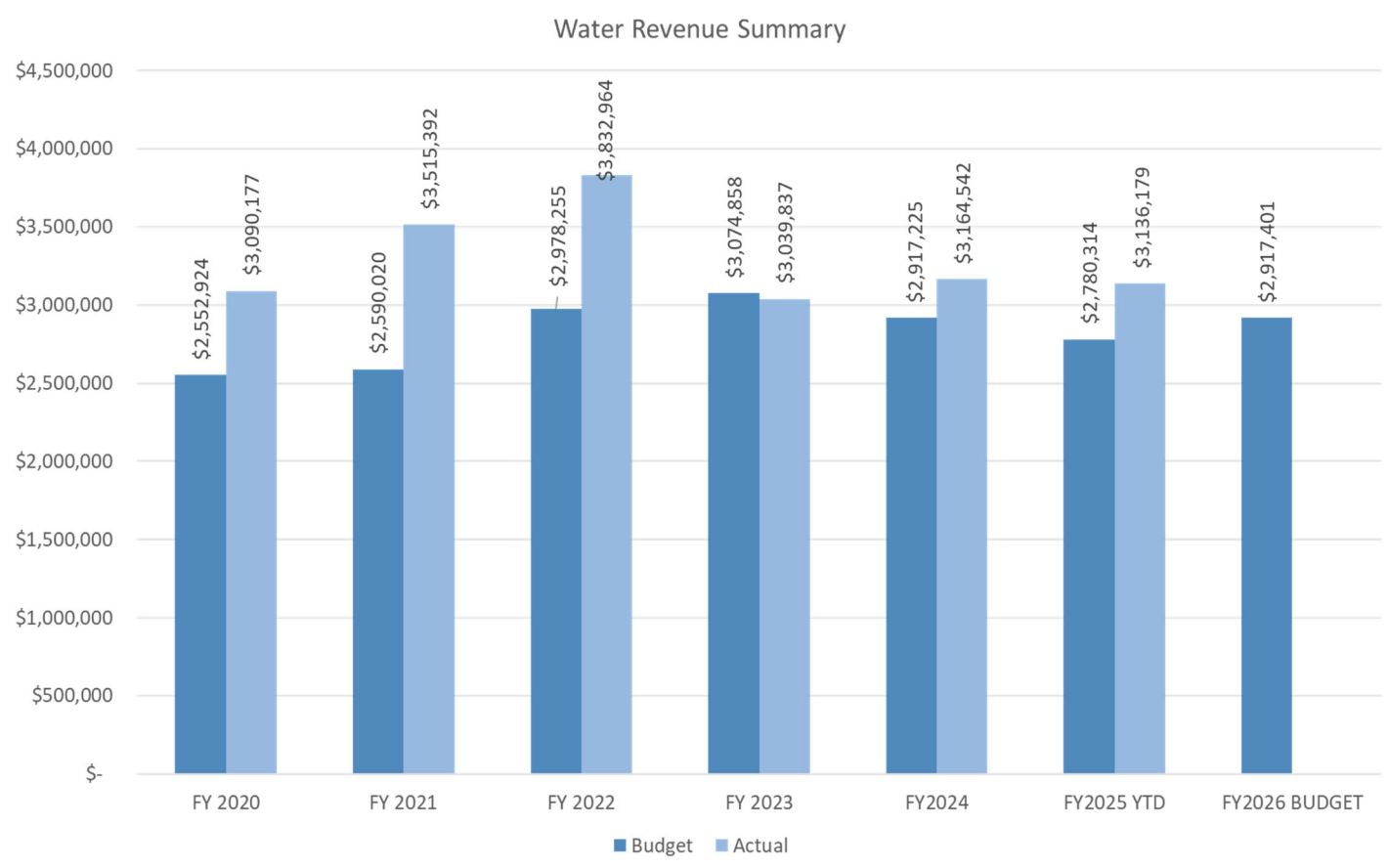
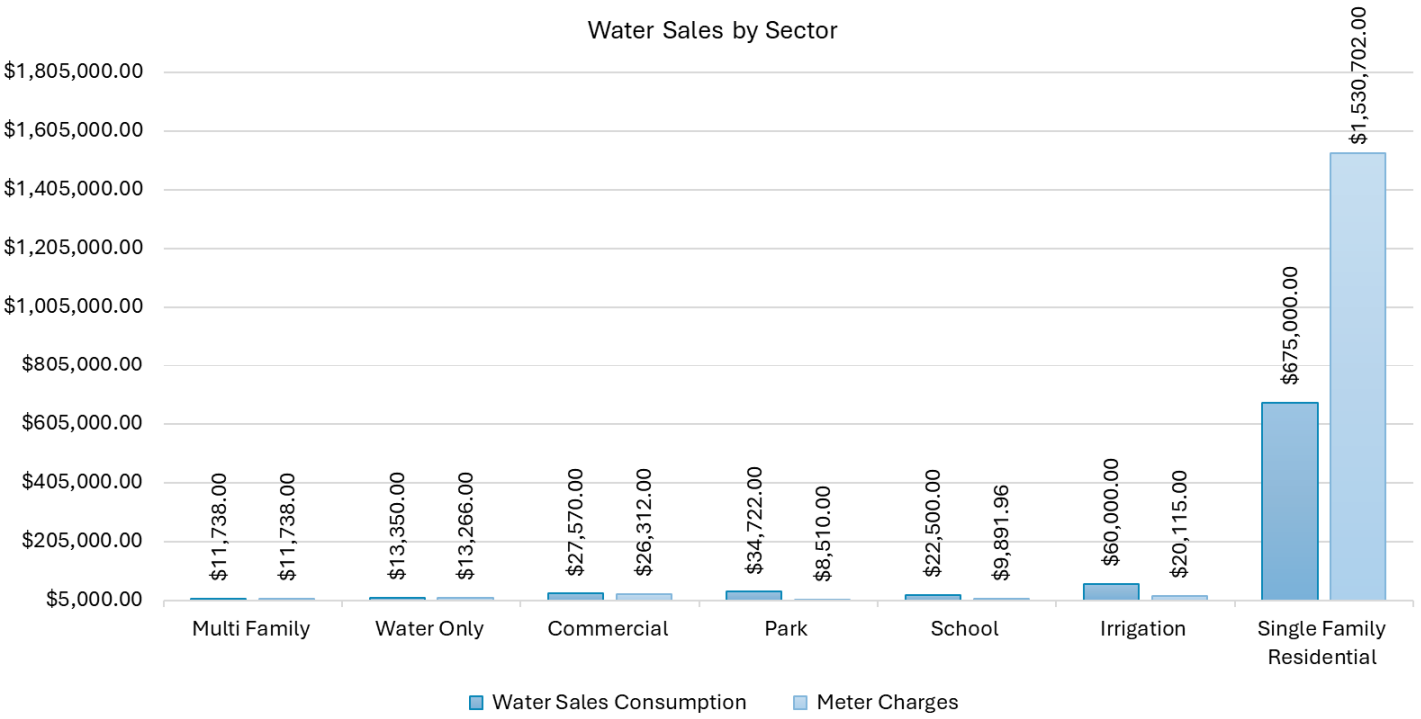
Water Maintenance Worker I—.5 FTE

The District's water supply is sourced from three wells and stored in two reservoirs with a combined capacity of 5 million gallons. Located within the Alto subarea of the Mojave Basin Area, the District operates under a court settlement that governs water pumping. The District holds sufficient water rights to meet the needs of the community.

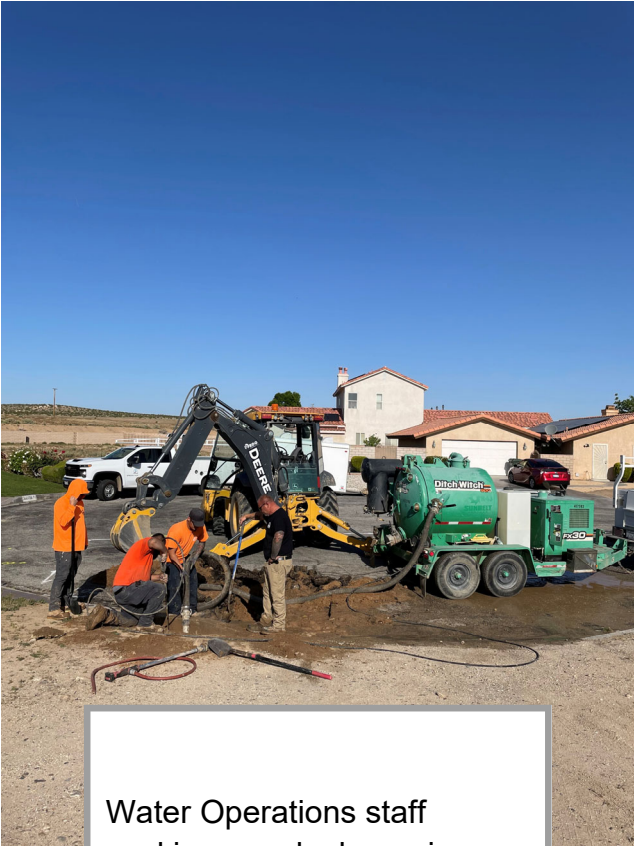
At the pump site, potable water is treated with a small amount of chlorine for disinfection before entering the distribution system. The Water Fund supports the operation and maintenance of the entire water supply and distribution network, ensuring a safe, reliable, and uninterrupted potable water supply with adequate volume and pressure for domestic, irrigation, and fire flow requirements.

District staff oversee water quality sampling and monitoring, disinfection processes, valve maintenance, meter reading and repairs, valve replacements, and water main leak repairs. Additional responsibilities include hydrant maintenance, system flushing, backflow prevention inspections, pump and reservoir monitoring, and coordination with regulatory agencies to maintain compliance with water quality standards.

Water Fund Revenue



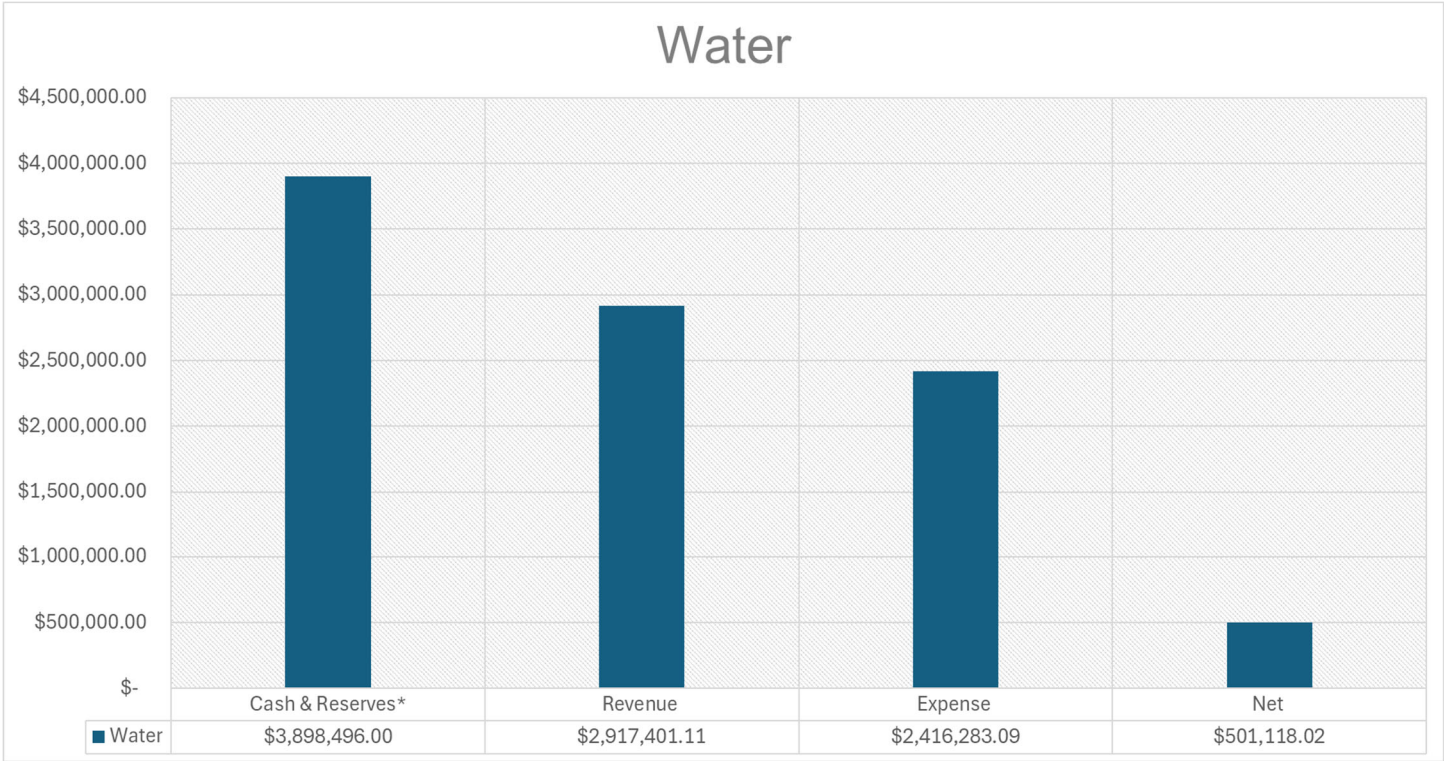
Water Fund



Water Operations staff working on a leak repair.



New production Well. Will be online FY 2026.





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FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 01 - Water Operations

Revenue

01-410011-00-0	Water Sales - Single Family-Me...	1,505,890.32	1,516,628.80	1,505,890.32	1,523,207.01	1,509,758.52	1,529,302.88	1,530,702.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Single Family .75" or 1" Mtr \$46.05 x 12 = \$552.60			2,770.00	-552.60	-1,530,702.00		
01-410012-00-0	Water Sales - Single Family-Con...	780,000.00	665,702.01	750,000.00	663,391.72	600,000.00	720,005.01	675,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption			450,000.00	-1.50	-675,000.00		
01-410111-00-0	Water Sales - Multi-Family-Met...	10,831.32	13,907.70	10,831.32	12,968.26	11,361.07	13,815.60	11,738.69
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Multi Family 2" Meter - Internal Condos			1.00	-96.71	-96.71		
Preliminary	Multi-Family .75 or 1" Meter: \$46.05x 12 = \$552.60			2.00	-552.60	-1,105.20		
Preliminary	Multi-Family .75" & 1" Meter - Internal 4plex			2.00	-46.05	-92.10		
Preliminary	Multi-Family 2" Meter: \$96.71x 12 = \$1160.52			9.00	-1,160.52	-10,444.68		
01-410112-00-0	Water Sales - Multi-Family-Con...	4,500.00	4,747.46	6,000.00	5,466.63	4,500.00	7,273.50	7,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption			5,000.00	-1.50	-7,500.00		
01-410311-00-0	Water Sales - Water Only-Meter	10,000.00	13,815.00	10,000.00	13,815.00	12,000.00	13,538.70	13,266.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	24 .75 & 1 inch meters x 46.06/mo =			24.00	-552.75	-13,266.00		
01-410312-00-0	Water Sales - Water Only-Cons...	10,950.00	13,105.50	13,350.00	12,115.50	12,000.00	14,148.00	13,500.00

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption			9,000.00	-1.50	-13,500.00		
01-411021-00-0	Water Sales - Commercial-Met...	34,559.54	36,003.25	30,580.62	33,058.70	32,708.24	40,071.77	38,454.80
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Comm 1" \$46.05x 12 = \$552.60 (1 church)			15.00	-552.60	-8,289.00		
Preliminary	Comm 2" \$96.71 x 12 = \$1160.52 (11 & 1 Church)			14.00	-1,160.52	-16,247.28		
Preliminary	Comm 2" Motel (SL Inn) 96.71x12			1.00	-1,160.52	-1,160.52		
Preliminary	Comm 2" WWTP 96.71x2=1160.52			2.00	-1,160.52	-2,321.04		
Preliminary	Comm-3" \$363.81x 12 = \$4365.72			1.00	-4,365.72	-4,365.72		
Preliminary	Const \$545.72 x 1 = \$545.72			1.00	-545.00	-545.00		
Preliminary	SLA RV 6" billed as 4"x460.52			12.00	-460.52	-5,526.24		
01-411022-00-0	Water Sales - Commercial-Con...	19,845.00	29,321.75	35,500.50	27,457.04	27,570.00	28,179.70	27,570.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption - Churches			1,717.00	-1.50	-2,575.50		
Preliminary	Consumption - Commercial			7,528.00	-1.50	-11,292.00		
Preliminary	Consumption - Construction Hydrant			50.00	-3.99	-199.50		
Preliminary	Consumption - Hotel			2.00	-1.50	-3.00		
Preliminary	Consumption - Wastewater Internal			9,000.00	-1.50	-13,500.00		
01-411421-00-0	Water Sales - Park-Meter	6,741.84	7,303.66	6,741.84	6,741.84	6,741.84	6,741.84	8,510.28
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Park .75 & 1" Meter: \$46.05 x 12 = \$552.60			7.00	-552.60	-3,868.20		
Preliminary	Park 2" Meter: \$96.71 x 12 = \$1160.52			4.00	-1,160.52	-4,642.08		
01-411422-00-0	Water Sales - Park-Consumption	45,363.00	58,454.25	22,600.50	7,161.75	34,263.75	37,686.00	34,722.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption - Park			8,148.00	-1.50	-12,222.00		
Preliminary	Consumption - SLA RV Park			500.00	-1.50	-750.00		
Preliminary	Consumption Park (Internal)			29,000.00	-0.75	-21,750.00		
01-411521-00-0	Water Sales - School-Meter	9,891.96	10,716.29	9,891.96	9,891.96	9,891.96	9,891.96	9,891.96

Budget Worksheet

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	School 3" Meter: \$363.81 x 12 = \$4365.72			1.00	-4,365.72	-4,365.72		
Preliminary	School 4" Meter :\$460.52 x12=\$5526.24			1.00	-5,526.24	-5,526.24		
01-411522-00-0	Water Sales - School-Consumpt...	24,900.00	25,599.00	24,600.00	26,554.50	23,250.00	20,577.00	22,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption			15,000.00	-1.50	-22,500.00		
01-413041-00-0	Water Sales - Irrigation-Meter	17,186.52	19,640.63	17,186.52	19,024.01	18,402.36	18,347.04	20,115.48
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	1" - \$46.05 x 12 = \$552.60			7.00	-552.60	-3,868.20		
Preliminary	2" - \$96.71x 12 = \$1160.52			14.00	-1,160.52	-16,247.28		
01-413042-00-0	Water Sales - Irrigation-Consu...	52,500.00	67,629.00	60,000.00	54,895.50	50,100.00	68,196.00	60,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Consumption			40,000.00	-1.50	-60,000.00		
01-415000-00-0	Permits & Inspections	360.00	360.00	120.00	840.00	480.00	660.00	600.00
01-416000-00-0	Connection Fees	9,006.60	13,509.90	4,503.30	31,523.10	9,006.60	24,768.15	13,509.90
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Connection Fee \$2251.65			6.00	-2,251.65	-13,509.90		
01-416500-00-0	Water Supply Fee	20,000.00	30,000.00	10,000.00	70,000.00	20,000.00	55,000.00	30,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Water Supply Fee			6.00	-5,000.00	-30,000.00		
01-417000-00-0	Meter Installation	2,400.00	3,600.00	1,200.00	8,400.00	2,400.00	6,600.00	3,600.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Meter Installation Fee			6.00	-600.00	-3,600.00		
01-419000-00-0	Fees & Charges	18,000.00	23,294.50	18,000.00	26,738.58	20,000.00	22,054.50	20,000.00
01-419500-00-0	Delinquent Fees & Penalties	35,000.00	50,090.86	50,000.00	51,516.01	50,000.00	57,039.45	50,000.00

Budget Worksheet

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
01-419815-00-0	Construction/Hydrant Water F...	0.00	0.00	0.00	0.00	0.00	53.30	
01-450000-00-0	Sale or Lease of Water Rights	0.00	401,244.93	300,000.00	428,474.84	300,000.00	311,040.90	300,000.00
01-705000-00-0	Special Assmts - Water Standby	22,820.00	16,496.40	22,670.00	16,904.10	17,880.00	16,633.77	17,220.00
Budget Detail Budget Code Preliminary	Description			Units	Price	Amount		
	Water Standby Fee for In-fill lots			574.00	-30.00	-17,220.00		
01-705500-00-0	Special Assmts - PY Water Stan...	4,858.00	4,657.20	4,858.00	9,808.95	5,000.00	5,671.05	5,000.00
01-706000-00-0	Penalties On Delinquent Taxes	2,700.00	2,888.67	2,700.00	7,465.28	3,000.00	5,993.55	4,000.00
01-740000-00-0	Grant Revenue	405,000.00	15,000.00	0.00	90,000.00	0.00	90,000.00	
Revenue Total:		3,074,857.60	3,039,837.49	2,917,224.88	3,164,542.22	2,780,314.34	3,136,179.10	2,917,401.11
Fund: 01 - Water Operations Total:		3,074,857.60	3,039,837.49	2,917,224.88	3,164,542.22	2,780,314.34	3,136,179.10	2,917,401.11
Report Total:		3,074,857.60	3,039,837.49	2,917,224.88	3,164,542.22	2,780,314.34	3,136,179.10	2,917,401.11



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FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 01 - Water Operations

Expense

01-500001-00-0	Salaries - Full Time	305,496.62	325,285.26	393,806.40	394,441.22	418,184.00	403,652.53	486,190.00
01-500002-00-0	Salaries - Overtime	14,000.00	13,691.72	14,000.00	12,076.36	14,000.00	9,418.12	11,000.00
01-500003-00-0	Salaries - On-Call Pay	14,090.00	12,937.14	14,090.00	12,934.29	14,090.00	10,460.00	14,290.00

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Holiday On-Call	10.00	50.00	500.00
Preliminary	On-Call Fri-Sun: 3 days x 52 weeks	157.00	50.00	7,850.00
Preliminary	On-Call Mon-Thu: 4 days x 52 weeks	198.00	30.00	5,940.00

01-510000-00-0	PERS Retirement	40,946.00	34,240.68	43,359.72	42,842.21	53,586.35	42,316.32	57,756.00
01-510001-00-0	Benefit Plan	62,880.00	45,766.87	62,880.00	53,045.90	78,600.00	64,398.70	116,160.00

01-510003-00-0	Payroll Taxes - FICA/Medicare	7,564.00	6,438.04	5,965.00	5,967.00	6,267.25	6,284.78	6,998.00
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01-510009-00-0	PEPRA Retirement	3,279.00	4,136.68	8,468.00	6,988.41	8,910.52	9,126.77	11,800.00
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01-521000-00-0	Laboratory Analysis	6,000.00	17,666.50	4,000.00	9,206.50	5,000.00	8,077.50	10,000.00
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01-521500-00-0	Contractual Services	31,840.00	29,331.00	19,595.00	21,527.76	20,975.00	16,654.62	20,975.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Apple Valley Communication	12.00	135.00	1,620.00
Preliminary	Dig Alert	300.00	1.85	555.00
Preliminary	Dig Alert Annual Fee	1.00	300.00	300.00
Preliminary	Electrical Contractor	1.00	5,000.00	5,000.00
Preliminary	HACH	1.00	6,500.00	6,500.00
Preliminary	Misc	1.00	5,000.00	5,000.00
Preliminary	SCADA	1.00	2,000.00	2,000.00

01-521501-00-0	Engineering Services	6,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
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01-521600-00-0	Software Support	27,412.00	10,396.00	29,012.00	26,658.00	29,012.00	27,075.24	23,000.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	GIS Support - 2 Licenses / 1 module Sensus	1.00	7,000.00	7,000.00
Preliminary	(Software & Basestation Maint)	1.00	16,000.00	16,000.00

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
01-523000-00-0	Permits and Fees	22,900.00	23,795.18	24,900.00	23,199.44	27,025.00	26,966.71	28,225.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Annual Fuel Tank Testing 50%			0.50	2,000.00	1,000.00		
Preliminary	MDAQMD			2.00	800.00	1,600.00		
Preliminary	Misc			1.00	1,000.00	1,000.00		
Preliminary	SB County Fire			5.00	525.00	2,625.00		
Preliminary	SWRCB			1.00	22,000.00	22,000.00		
01-524000-00-0	Equipment Rental	2,000.00	0.00	2,000.00	412.75	2,000.00	0.00	2,000.00
01-524500-00-0	Education and Training	8,738.00	5,307.14	8,738.00	5,814.36	9,921.00	6,739.60	10,096.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Certifications / Renewal			6.00	125.00	750.00		
Preliminary	CEU Training / Registration - Tri State & Others			3.00	200.00	600.00		
Preliminary	HDWMA			30.00	50.00	1,500.00		
Preliminary	Lodging (\$150/day), Travel & Meals (\$59/day):			14.00	189.00	2,646.00		
Preliminary	Miscellaneous			1.00	1,500.00	1,500.00		
Preliminary	Sensus Conference			1.00	700.00	700.00		
Preliminary	Traffic Flagging			5.00	300.00	1,500.00		
Preliminary	Trench Shoring			3.00	300.00	900.00		
01-527500-00-0	Rents and Leases - Water Shop	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	8,000.00	9,600.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Water Shop Lease Paid to Park			12.00	800.00	9,600.00		
01-527501-00-0	Rent - BLM Tank Sites	1,890.00	1,260.00	1,890.00	1,254.82	2,000.00	2,520.00	2,600.00
01-531000-00-0	Utilities - Electric	207,247.04	178,659.51	209,725.00	197,841.52	209,725.00	206,904.70	224,405.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Park Well 3-033-0695-77			1.00	1,284.00	1,284.00		
Preliminary	Water Shop			1.00	2,894.00	2,894.00		
Preliminary	Well #1 3-029-4595-77			1.00	53,500.00	53,500.00		
Preliminary	Well #13			1.00	85,600.00	85,600.00		
Preliminary	Well #2: 3-029-4601-27			1.00	630.00	630.00		
Preliminary	Well #3 3-029-4595-87			1.00	1,166.00	1,166.00		
Preliminary	Well #4 3-029-4596-03			1.00	75,464.00	75,464.00		
Preliminary	Well #6 3-029-4596-36			1.00	856.00	856.00		
Preliminary	Well #7 3-029-4596-44			1.00	1,284.00	1,284.00		
Preliminary	Well #8 3-029-4596-58			1.00	1,097.00	1,097.00		
Preliminary	Well #9: 3-029-4596-71			1.00	630.00	630.00		
01-531001-00-0	Utilities - Gas	500.00	199.09	500.00	132.38	150.00	132.00	150.00

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
01-532500-00-0	Utilities - Telephone	5,000.00	4,065.63	3,428.00	4,301.16	3,756.00	4,955.81	6,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Verizon - 6 Water Staff @\$55/mo			12.00	330.00	3,960.00		
Preliminary	Verizon Wireless - Tablet (4 units)			12.00	105.00	1,260.00		
Preliminary	Water Shop			12.00	65.00	780.00		
01-541000-00-0	Operations and Maintenance	90,000.00	40,584.84	90,000.00	51,663.06	90,000.00	29,192.89	115,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Distributon Parts & Materials /			1.00	65,000.00	65,000.00		
	Maintenance Servic							
Preliminary	Meters and Meter Parts			1.00	50,000.00	50,000.00		
01-545000-00-0	Vehicle Maintenance	7,000.00	12,365.18	7,000.00	9,288.23	7,000.00	13,920.25	13,000.00
01-545001-00-0	Vehicle Fuel	25,000.00	28,249.51	25,000.00	27,072.08	30,000.00	23,925.86	21,000.00
01-552700-00-0	Mileage and Travel Reimburse...	1,500.00	636.31	1,500.00	348.26	2,000.00	927.95	1,000.00
01-553000-00-0	Operating Supplies	18,000.00	34,342.87	24,000.00	29,411.80	24,000.00	22,668.11	26,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Chlorine			1.00	18,000.00	18,000.00		
Preliminary	Misc Operating Supplies			1.00	8,000.00	8,000.00		
01-553555-00-0	Water Conservation Program	4,000.00	562.46	4,000.00	560.30	4,000.00	560.30	2,447.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	AWAC Calendar			300.00	2.75	825.00		
Preliminary	Misc			1.00	222.00	222.00		
Preliminary	Misc			1.00	500.00	500.00		
Preliminary	Water Audit			1.00	100.00	100.00		
Preliminary	Water Conservation Printed Materials			1.00	500.00	500.00		
Preliminary	Water Conservation Workshop			3.00	100.00	300.00		
01-553600-00-0	Uniforms	2,500.00	2,510.22	3,500.00	2,685.06	3,500.00	2,745.97	4,000.00
01-554600-00-0	Small Tools	3,000.00	3,425.67	3,500.00	3,316.22	3,500.00	1,173.39	3,500.00
01-556500-00-0	Dues & Subscriptions	250.00	405.00	250.00	439.33	696.00	586.00	746.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	AWWA - WOM			1.00	321.00	321.00		
Preliminary	HDMWA			6.00	50.00	300.00		
Preliminary	Misc			1.00	125.00	125.00		
01-561000-00-0	Watermaster Fees	7,000.00	10,254.77	15,200.00	17,335.64	15,000.00	5,676.81	12,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Watermaster Fees (\$7.08/AF)			1.00	12,000.00	12,000.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
01-595001-00-0	Interest Expense	127,766.00	124,914.07	118,991.00	116,089.73	113,893.55	109,851.88	100,340.03
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	2014 Loan - 14-017			1.00	96,313.66	96,313.66		
Preliminary	2020 Loan - 20-024			1.00	4,026.37	4,026.37		
01-999100-00-0	Admin Allocation	646,025.40	573,175.66	627,686.14	674,112.37	684,098.00	627,089.87	828,036.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	50% of Admin allocation			0.50	1,656,072.00	828,036.00		
	Expense Total:	2,143,097.56	2,367,147.27	2,015,275.26	2,105,386.58	2,128,946.89	2,178,833.31	2,416,283.09
	Fund: 01 - Water Operations Total:	2,143,097.56	2,367,147.27	2,015,275.26	2,105,386.58	2,128,946.89	2,178,833.31	2,416,283.09
	Report Total:	2,143,097.56	2,367,147.27	2,015,275.26	2,105,386.58	2,128,946.89	2,178,833.31	2,416,283.09

Wastewater Department



69.86

**Tons of Sludge
Removed**



437,000

**Influent Gallons
Per Day**



417,000

**Effluent Gallons
Per Day**



32

Miles of Pipeline



7.2

**Miles of pipeline
cleaned**



527

Manholes

2025-26 Goals

- ⇒ Install SCADA System
- ⇒ Rehab Parkway & Schooner Lift Station
- ⇒ Install new check valves for all sludge pumps
- ⇒ Install new aeration blowers
- ⇒ Fix diaphragm pumps in primary and secondary digester
- ⇒ Install new coarse screen
- ⇒ Coat primary clarifiers

Staffing

Wastewater Operations Manager—1 FTE
Treatment Plant Operator III/Analyst—1 FTE
Treatment Plant Operator II—1 FTE
Treatment Plant Operator I—1 FTE
Maintenance Worker I—.5 FTE

The treatment plant processes an average of 15 million gallons of wastewater per month, with a daily average flow of 437,000 gallons of influent—effectively managing and treating the community's wastewater needs. The Wastewater Operation is responsible for the ongoing maintenance and operation of the District's sanitary sewer system and wastewater treatment plant, including secondary effluent treatment. This department ensures compliance with all regulatory mandates set by the State Water Resources Control Board and the Regional Water Quality Control Board, maintaining high water quality standards.

To maximize the use of treated water, an agricultural operation utilizes the treated effluent to irrigate alfalfa and other livestock feed crops. This process helps remove nitrates, further enhancing water quality. The treatment plant is required to retain all secondary water onsite, with designated areas set aside for crop irrigation within the facility and its expanded irrigation zone. Physical barriers and signage ensure proper separation from public access.

Operational duties include general maintenance, cleaning, and video inspections of the District's 32-mile collection system, to ensure that it remains free of blockages and ensuring efficiency. To support increasing maintenance needs, the Wastewater Department has added a new operator position and a part-time maintenance worker.

Wastewater Fund

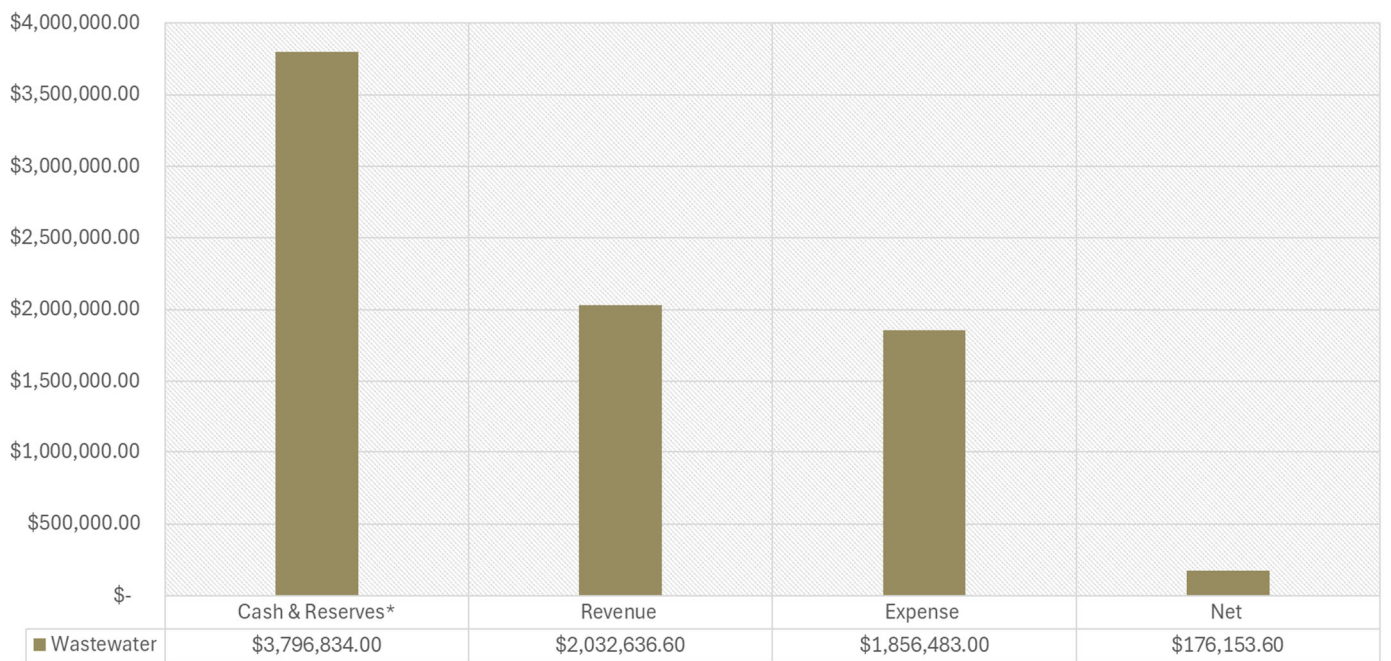


Operator tightening flex couplers on the alfalfa pumps



Installing a new pump at the Smithson Lift Station

Wastewater





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FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 02 - Sewer Operations

Revenue

02-410010-00-0	Sewer Charges - Single Family	1,599,212.16	1,609,104.08	1,693,585.44	1,695,719.88	1,754,229.00	1,758,590.15	1,818,921.60
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	SFR: \$55.32 x12 mo =\$663.84 EDU			2,740.00	-663.84	-1,818,921.60		
02-410110-00-0	Sewer Charges - Multi-Family	27,714.96	34,636.20	37,180.80	36,911.42	38,484.00	38,375.40	39,830.40
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			60.00	-663.84	-39,830.40		
02-411020-00-0	Sewer Charges - Commercial	63,095.76	67,551.24	66,925.44	66,305.76	69,271.20	68,436.13	71,694.72
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Church = \$55.32 x 12 months=\$663.84/ EDU			5.00	-663.84	-3,319.20		
Preliminary	Commercial = \$55.32 x 12 months=\$663.84/ EDU			69.00	-663.84	-45,804.96		
Preliminary	Mobile Home = \$55.32 x 12 months=\$663.84/ EDU			3.00	-663.84	-1,991.52		
Preliminary	Motel = \$55.32 x 12 months=\$663.84/			31.00	-663.84	-20,579.04		
02-411420-00-0	Sewer Charges - Park	2,948.40	4,419.24	2,478.72	4,234.48	3,848.40	1,057.29	3,983.04
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer rate = \$55.32x 12 months=\$663.84/ EDU			6.00	-663.84	-3,983.04		
02-411520-00-0	Sewer Charges - School	21,818.16	23,358.84	22,928.16	22,928.16	23,731.80	23,664.83	24,562.08
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			37.00	-663.84	-24,562.08		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
02-413040-00-0	Sewer Charges - Irrigation w/Re..	2,358.72	2,525.28	2,478.72	2,478.72	2,565.60	2,558.36	2,655.36
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			4.00	-663.84	-2,655.36		
02-415000-00-0	Permits & Inspection	876.00	1,314.00	438.00	3,285.00	876.00	2,683.00	1,314.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Permit & Inspection Fees			6.00	-219.00	-1,314.00		
02-416000-00-0	Connection Fees	13,443.60	20,165.70	6,721.80	50,414.25	13,443.60	40,331.40	20,165.40
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer Connection Fees			6.00	-3,360.90	-20,165.40		
02-419000-00-0	Fees & Services	0.00	0.00	0.00	0.00	0.00	275.00	
02-419500-00-0	Delinquent Fees & Penalties	17,000.00	21,744.86	21,600.00	26,763.49	21,600.00	30,542.19	25,000.00
02-705000-00-0	Special Assmts - Sewer Standby	19,440.00	12,949.05	19,080.00	13,417.35	17,490.00	13,396.08	17,010.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer Standby Fees for in-fill lots			567.00	-30.00	-17,010.00		
02-705500-00-0	Special Assmts - PY Sewer Stan...	4,827.00	4,637.55	4,827.00	9,767.70	4,827.00	5,777.85	5,000.00
02-706000-00-0	Penalties on Delinquent Taxes	600.00	2,309.51	2,000.00	5,824.24	2,000.00	3,079.05	2,500.00
02-712000-00-0	Other Income	0.00	0.00	0.00	4,408.23	0.00	0.00	
Revenue Total:		1,774,334.76	1,798,296.92	1,880,244.08	1,942,458.68	1,952,366.60	1,988,766.73	2,032,636.60
Fund: 02 - Sewer Operations Total:		1,774,334.76	1,798,296.92	1,880,244.08	1,942,458.68	1,952,366.60	1,988,766.73	2,032,636.60
Report Total:		1,774,334.76	1,798,296.92	1,880,244.08	1,942,458.68	1,952,366.60	1,988,766.73	2,032,636.60



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		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 02 - Sewer Operations Expense								
02-500001-00-0	Salaries - Full Time	263,931.00	264,607.21	362,377.00	301,310.50	360,942.40	307,803.64	426,410.00
02-500002-00-0	Salaries - Overtime	7,000.00	8,417.79	9,000.00	8,525.39	9,000.00	9,299.79	9,000.00
02-500003-00-0	Salaries - On-Call Pay	14,040.00	14,058.57	14,040.00	14,277.14	14,040.00	13,150.00	11,000.00
02-510000-00-0	PERS Retirement	32,834.00	27,616.85	39,629.00	33,873.32	46,618.55	33,473.46	46,922.00
02-510001-00-0	Benefit Plan	47,160.00	54,346.43	62,880.00	52,525.45	62,880.00	66,612.53	84,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	\$1750/mo			4.00	21,000.00	84,000.00		
02-510003-00-0	Payroll Taxes - FICA/Medicare	4,031.00	4,151.19	5,529.00	4,455.65	5,437.24	4,566.14	6,131.00
02-510009-00-0	PEPRA Retirement	4,302.00	4,324.63	5,605.00	6,085.79	5,329.06	6,710.83	11,216.00
02-521000-00-0	Laboratory Analysis	20,000.00	26,752.00	22,500.00	24,095.00	22,500.00	24,615.47	25,000.00
02-521500-00-0	Contractual Services	53,000.00	46,652.97	48,020.00	41,297.73	51,775.00	48,363.00	67,835.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Apple Valley Communication - Alarms			12.00	140.00	1,680.00		
Preliminary	Atlas Labs			1.00	19,000.00	19,000.00		
Preliminary	Dig Alert			300.00	1.85	555.00		
Preliminary	Dig Alert Annual Fee			0.50	600.00	300.00		
Preliminary	Electrical Work			1.00	6,500.00	6,500.00		
Preliminary	Misc			1.00	4,800.00	4,800.00		
Preliminary	Sewer Line Cleaning			1.00	35,000.00	35,000.00		
02-521600-00-0	Software/GIS Support	5,000.00	2,400.00	43,200.00	2,500.00	43,200.00	2,500.00	42,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	GIS Support			1.00	2,500.00	2,500.00		
Preliminary	SCADA			1.00	40,000.00	40,000.00		
02-523000-00-0	Permits and Fees	37,500.00	33,155.91	40,000.00	34,691.64	43,300.00	38,127.04	44,300.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Annual Fuel Tank Test 50%			0.50	2,000.00	1,000.00		
Preliminary	MDAQMD - Sludge,Gas pod,Diesel Eng,WWTP, Nat Gas			1.00	4,500.00	4,500.00		
Preliminary	Miscellaneous			1.00	6,500.00	6,500.00		
Preliminary	SB Co Fire Protection-CUPA, APSA,HAZMAT,CA SVC CHG			1.00	1,000.00	1,000.00		
Preliminary	SWRCB - Threat / Complexity 2B			1.00	27,000.00	27,000.00		
Preliminary	SWRCB - Threat / Complexity 3C			1.00	4,300.00	4,300.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
02-524500-00-0	Education and Training	6,177.00	2,531.32	6,177.00	3,582.18	6,882.00	2,645.07	7,782.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Certification Refresher			1.00	850.00	850.00		
Preliminary	Certifications / Renewal			3.00	265.00	795.00		
Preliminary	CEU Training / Registration - Tri State & Others			2.00	200.00	400.00		
Preliminary	Confined Space			2.00	300.00	600.00		
Preliminary	CWEA Collections			4.00	120.00	480.00		
Preliminary	CWEA Training			2.00	188.00	376.00		
Preliminary	Lodging (\$150/day) & Meals (\$59/day)			9.00	209.00	1,881.00		
Preliminary	Traffic FlaggingTraining			4.00	300.00	1,200.00		
Preliminary	Trench Shoring			4.00	300.00	1,200.00		
02-531000-00-0	Utilities - Electric	89,613.00	114,431.13	102,000.00	127,868.58	133,350.00	123,682.96	144,150.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Misc			1.00	3,500.00	3,500.00		
Preliminary	Schooner Lift Station: 3-029-4595-25			1.00	750.00	750.00		
Preliminary	Secondary Recycled			1.00	5,500.00	5,500.00		
Preliminary	SLP Lift Station: 3-029-4595-45			1.00	1,400.00	1,400.00		
Preliminary	Smithson Lift Station: 3-029-4595-64			1.00	24,000.00	24,000.00		
Preliminary	Sod Farm: 3-29-9011-74			1.00	24,000.00	24,000.00		
Preliminary	WWTP Blower Room: 3-029-4594-81			1.00	85,000.00	85,000.00		
02-531001-00-0	Utilities - Gas	840.00	590.73	1,000.00	1,165.74	1,200.00	1,296.89	1,200.00
02-531002-00-0	Utilites-Water- WWTP	4,000.00	7,640.52	8,400.00	9,610.81	8,400.00	7,430.68	8,400.00
02-531006-00-0	Sludge/Compost Disposal	6,030.00	8,340.09	13,900.00	8,766.72	13,900.00	5,640.88	10,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Burrtec Hauling - Sludge			4.00	475.00	1,900.00		
Preliminary	Sludge Disposal=Tipping Fee - Biosolids			1.00	8,100.00	8,100.00		
02-532500-00-0	Telephone	3,567.48	3,934.82	4,504.84	4,709.94	4,150.00	4,444.48	4,150.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Frontier Landlines Alarm for Process			12.00	83.33	1,000.00		
Preliminary	Smithson Lift Station			12.00	62.50	750.00		
Preliminary	Verizon Wireless- 4 Operators			12.00	200.00	2,400.00		
02-541000-00-0	Operations and Maintenance	15,000.00	23,622.12	15,000.00	36,563.80	20,000.00	20,545.22	25,000.00
02-545000-00-0	Vehicle Maintenance	19,182.87	9,390.84	2,500.00	4,071.51	3,500.00	4,425.54	3,500.00

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
02-545001-00-0	Vehicle Fuel	11,000.00	13,029.21	12,000.00	12,816.26	12,000.00	8,840.69	12,000.00
02-552700-00-0	Mileage and Travel Reimburse...	1,500.00	624.71	1,500.00	139.36	1,500.00	454.26	1,500.00
02-553000-00-0	Operating Supplies	9,000.00	10,319.70	15,000.00	22,492.64	18,000.00	10,241.26	12,000.00
02-553555-00-0	Public Outreach	550.00	0.00	550.00	538.01	750.00	0.00	1,250.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Fog - Scrapers			500.00	0.30	150.00		
Preliminary	Misc			1.00	100.00	100.00		
Preliminary	Outreach Materials			1.00	1,000.00	1,000.00		
02-553600-00-0	Uniforms	3,500.00	1,902.99	3,500.00	3,227.79	3,500.00	2,398.72	3,500.00
02-554600-00-0	Small Tools	4,500.00	3,880.95	4,500.00	2,255.66	4,500.00	842.31	4,500.00
02-556500-00-0	Dues & Subscriptions	710.00	404.00	710.00	663.00	1,210.00	239.00	1,210.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	CWEA			4.00	265.00	1,060.00		
Preliminary	HDMWA (High Desert Mtn Water Assoc)			3.00	50.00	150.00		
02-595001-00-0	Interest Expense	16,024.00	15,978.76	13,640.00	13,593.50	11,190.00	56,966.90	8,672.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	2020 Loan Refinance 02-024			1.00	8,672.00	8,672.00		
02-800000-00-0	Debt Service	86,099.00	86,098.84	88,483.00	88,482.85	90,933.00	45,155.98	93,451.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	2020 Loan Refinance 02-024			1.00	93,451.00	93,451.00		
02-999100-00-0	Admin Allocation	633,104.89	561,712.14	615,132.42	660,630.17	670,416.04	614,548.00	811,475.28
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	49% of Admin allocation			0.49	1,656,072.00	811,475.28		
02-999900-00-0	Interfund Transfer Out/(In)	-42,100.00	-42,099.96	-42,100.00	-42,099.96	-42,100.00	-65,606.75	-71,571.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Interfund Loan Payment Receipt (From Park)			1.00	-71,571.00	-71,571.00		
Expense Total:		1,363,927.24	1,526,365.00	1,528,008.26	1,623,527.82	1,628,303.29	1,537,225.52	1,856,483.28
Fund: 02 - Sewer Operations Total:		1,363,927.24	1,526,365.00	1,528,008.26	1,623,527.82	1,628,303.29	1,537,225.52	1,856,483.28
Report Total:		1,363,927.24	1,526,365.00	1,528,008.26	1,623,527.82	1,628,303.29	1,537,225.52	1,856,483.28

Solid Waste Department



2

Clean Up events held



46.68

Tons of green waste recycled



746

Tons of curbside recycling collected



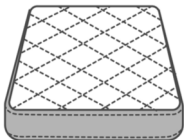
4,342

Tons of curbside refuse collected



14,744

Pounds of electronic waste recycled



454

Mattresses recycled

2025-26 Goals

- ⇒ Continue diversion efforts by creating new and innovative recycling opportunities
- ⇒ Hold two clean up days. Spring cleanup day includes document shredding and fall cleanup day includes household hazardous waste drop.
- ⇒ Continue bulky item pickup and drop off program at the Thrift Store

Staffing

Maintenance Worker I 1 FTE

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, appliance and mattress recycling.

Solid Waste Fund Revenue

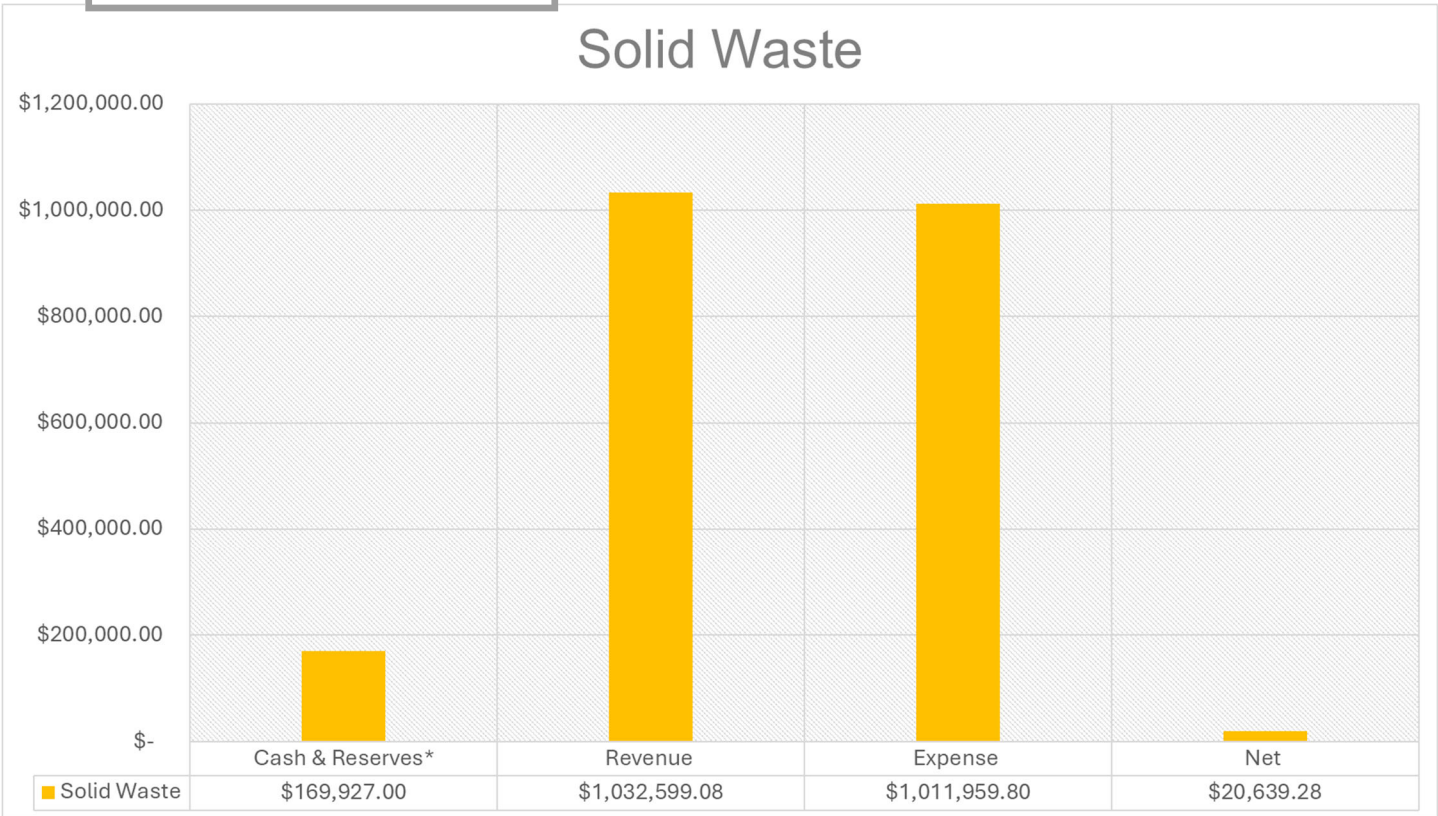


The District drops off, picks up and exchanges barrels for customers.



Burrtec waste is the District's contracted waste hauler. They offer curbside service for all residents.

Solid Waste





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FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 06 - Solid Waste Disposal

Revenue

06-410000-00-0	Residential Trash Service	599,922.12	607,955.77	597,482.40	665,366.95	656,140.56	652,479.55	693,748.44
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Resi Trash Service (57 Units) - w billed ESFR			672.00	-22.33	-15,005.76		
Preliminary	Residential Trash Service (\$44.66) - Duplex			12.00	-44.66	-535.92		
Preliminary	ResiTrash (2531 accts) (\$22.33) - Route 12			2,531.00	-267.96	-678,206.76		
06-410000-01-0	Residential Billed ESFR Trash Se...	0.00	0.00	997.20	0.00	5,278.68	0.00	4,852.98
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Residential Billed ESFR Condos			57.00	-85.14	-4,852.98		
06-410000-04-0	Extra Solid Waste Services	0.00	0.00	17,798.40	0.00	40,646.18	51,047.13	54,848.86
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Extra Pick up not on Service Day			11.00	-30.30	-333.30		
Preliminary	Extra Pick Up on Service Day			20.00	-10.19	-203.80		
Preliminary	Extra Recycling Barrel (11)			132.00	-2.00	-264.00		
Preliminary	Extra Trash Barrel (442 extra)			5,304.00	-10.19	-54,047.76		
06-410000-07-0	218 Fee	0.00	0.00	0.00	1,938.24	2,435.00	2,454.03	600.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	218 fee (\$0.02*2495/month)			12.00	-50.00	-600.00		
06-410001-00-0	Green Waste Hauling Fee	10,926.84	11,025.24	11,317.56	11,038.24	11,259.84	11,373.80	12,148.80
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Green Waste Hauling = \$0.40 x 12 = \$4.80			2,531.00	-4.80	-12,148.80		
06-419000-00-0	Other Fees & Services	0.00	87.50	0.00	0.00	0.00	227.26	
06-419500-00-0	Delinquent Fees & Penalties	6,000.00	8,968.53	7,000.00	11,209.95	7,000.00	14,458.60	12,000.00
06-705000-00-0	Special Assmts - ESFR	234,220.14	232,146.96	234,220.14	231,598.52	242,095.59	241,868.59	243,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Single Family ESFR (\$85.14 or above)			0.00	0.00	-243,500.00		

Budget Worksheet

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
06-705500-00-0	Special Assmts - Pr Yr Refuse L...	3,500.00	3,374.88	3,000.00	4,915.50	3,000.00	4,657.38	3,500.00
06-706000-00-0	Penalties on Delinquent Taxes	1,832.00	749.34	1,000.00	1,845.57	1,000.00	1,370.56	1,000.00
06-712100-00-0	Recycling Revenue	5,800.00	5,520.99	6,200.00	9,341.57	6,200.00	6,798.72	6,400.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	E-Waste Recycling			3.00	-1,800.00	-5,400.00		
Preliminary	Mattress Recycling			4.00	-250.00	-1,000.00		
06-740000-00-0	Grant Revenue	0.00	0.00	0.00	0.00	0.00	67,671.80	
Revenue Total:		862,201.10	869,925.21	1,040,510.10	977,707.63	979,316.33	1,061,759.58	1,032,599.08
Fund: 06 - Solid Waste Disposal Total:		862,201.10	869,925.21	1,040,510.10	977,707.63	979,316.33	1,061,759.58	1,032,599.08
Report Total:		862,201.10	869,925.21	1,040,510.10	977,707.63	979,316.33	1,061,759.58	1,032,599.08



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		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 06 - Solid Waste Disposal								
Expense								
06-500001-00-0	Salaries - Full Time	66,349.50	88,230.75	85,565.00	86,070.37	51,584.00	47,183.80	54,850.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	MW I			1.00	54,850.00	54,850.00		
06-510001-00-0	Benefit Plan	31,440.00	26,166.93	19,500.00	18,165.12	15,600.00	16,278.41	21,120.00
06-510003-00-0	Payroll Taxes - FICA/Medicare	1,375.00	1,509.18	1,353.00	1,638.91	750.00	590.18	800.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	MWI			1.00	800.00	800.00		
06-510009-00-0	PEPRA Retirement	7,081.00	6,841.98	6,692.00	4,673.88	3,962.00	3,423.58	4,366.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	MW I			1.00	4,366.00	4,366.00		
06-521510-00-0	Contract Service - Burrtec Fees	585,367.08	600,602.74	734,677.20	628,182.90	694,752.32	591,450.84	717,673.08
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Extra Recycling			264.00	1.80	475.20		
Preliminary	Extra Trash (\$9.17/mo)x442 acctsx12 mo=\$258.12			442.00	110.04	48,637.68		
Preliminary	Trash Service \$22.33 @ 2495 x12 mo=\$			2,495.00	267.96	668,560.20		
06-523500-00-0	SB County Disposal Fees	156,768.00	157,312.87	155,000.00	177,618.94	155,000.00	135,098.08	168,000.00
06-523550-00-0	Green Waste Disposal	9,000.00	9,813.54	10,000.00	16,690.66	18,000.00	16,365.96	20,000.00
	000	0.00	0.00	0.00	515.42	0.00	0.00	
06-532500-00-0	Telephone	258.84	812.92	840.00	892.98	840.00	789.94	840.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Verizon Wireless - Tablet & Data Plan			12.00	70.00	840.00		
06-545000-00-0	Vehicle Maintenance	2,362.14	1,175.64	1,500.00	903.45	1,000.00	0.00	500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Parts & Services			1.00	500.00	500.00		
06-545001-00-0	Vehicle Fuel	4,500.00	2,288.26	3,000.00	1,780.56	1,000.00	1,984.69	2,000.00

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
06-553200-00-0	Postage & Delivery	900.00	2,070.38	900.00	0.00	900.00	1,090.78	1,100.00
06-553555-00-0	Public Outreach	1,735.00	560.15	1,300.00	962.98	2,050.00	2,618.39	2,250.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Clean Up Day - Bags & Gloves			1.00	100.00	100.00		
Preliminary	Clean Up Day - Banner			1.00	250.00	250.00		
Preliminary	Clean Up Day - Foods			2.00	150.00	300.00		
Preliminary	Earth Day - Foods			1.00	1,000.00	1,000.00		
Preliminary	Earth day - Supplies			1.00	500.00	500.00		
Preliminary	Misc			1.00	100.00	100.00		
06-553600-00-0	Uniforms	250.00	183.09	250.00	423.32	650.00	184.82	600.00
06-553700-00-0	Printing Costs	1,300.00	0.00	1,300.00	0.00	1,300.00	1,217.22	1,300.00
06-999100-00-0	Admin Allocation	12,920.51	11,463.53	12,553.72	13,482.20	13,681.96	12,541.76	16,560.72
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	1% of Admin allocation			0.01	1,656,072.00	16,560.72		
Expense Total:		885,128.07	940,951.68	1,038,855.92	972,137.39	961,070.28	901,982.54	1,011,959.80
Fund: 06 - Solid Waste Disposal Total:		885,128.07	940,951.68	1,038,855.92	972,137.39	961,070.28	901,982.54	1,011,959.80
Report Total:		885,128.07	940,951.68	1,038,855.92	972,137.39	961,070.28	901,982.54	1,011,959.80

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
- ⇒ Electronics Recycling
- ⇒ Green Waste Drop Off—Branches, yard clippings and yard waste can be dropped off.
- ⇒ Appliance and metal recycling.
- ⇒ Cardboard Recycling—boxes must be broken down.
- ⇒ Free Pickups—the Thrift Store offers free pick ups of gently used re-sellable items.

Staffing

Recycling Center Supervisor—1 FTE

Part Time Recycling Center Leads—.96 FTE

Part Time Recycling Center—2.4 FTE

The District offers a variety of recycling programs such as green waste, electronic waste (anything with a cord), metal, appliances, and mattress recycling. To further promote sustainability, residents can donate unwanted items to the Recycling Center for repurposing, rather than throwing them away.

This service encourages recycling helping divert waste from going into the landfill while giving usable items a second life. Items that cannot be resold are recycled with as little as possible disposed of in the landfills.

The District is committed to expanding recycling opportunities and continuously seeks innovative solutions. The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate items.

Proceeds from the Thrift Store directly support the Helendale Community Park and our recreation programs, helping to fund activities and improvements that benefit the local community.

Recycling Center/Thrift Store Fund Revenue



Thrift Store warehouse. The community's donations help fund the Helendale Park.





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		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 03 - Recycling Center								
Revenue								
03-480000-00-0	Retail Sales - Recycling Center	325,000.00	330,116.52	325,000.00	282,479.65	300,000.00	288,223.02	300,000.00
03-712000-00-0	Other Income	0.00	0.00	0.00	241.67	0.00	0.00	
03-999700-00-0	Board Discretionary Revenue	-67,000.00	0.00	0.00	0.00	0.00	0.00	-9,000.00
	Revenue Total:	258,000.00	330,116.52	325,000.00	282,721.32	300,000.00	288,223.02	291,000.00
	Fund: 03 - Recycling Center Total:	258,000.00	330,116.52	325,000.00	282,721.32	300,000.00	288,223.02	291,000.00
	Report Total:	258,000.00	330,116.52	325,000.00	282,721.32	300,000.00	288,223.02	291,000.00



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Fund: 03 - Recycling Center		FY 2022-2023	FY 2022-2023	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026
Expense		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary
03-500001-00-0	Salaries - Full Time	28,435.50	16,427.61	28,173.60	32,055.43	59,841.60	47,071.90	63,586.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Thrift Store Supervisor Share			1.00	63,586.00	63,586.00		
03-500004-00-0	Salaries - Part-Time	151,790.00	140,739.13	181,480.00	125,029.10	131,620.00	121,786.29	143,378.00
03-510001-00-0	Benefit Plan	0.00	0.00	7,860.00	7,702.57	15,600.00	10,066.56	21,000.00
03-510003-00-0	Payroll Taxes - FICA/Medicare	11,612.00	10,878.54	14,292.00	9,564.62	9,639.00	10,016.27	12,542.00
03-510005-00-0	Vision / Dental Expense	0.00	0.00	0.00	0.00	0.00	185.70	
03-510007-00-0	Retirement Expense 457	0.00	0.00	0.00	0.00	0.00	501.24	
03-510009-00-0	PEPRA Retirement	0.00	0.00	2,183.45	2,214.67	4,595.00	3,709.51	5,062.00
03-521500-00-0	Contractual Services	4,500.00	2,608.74	2,500.00	22,637.08	2,500.00	3,537.50	2,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Climate Control			1.00	1,000.00	1,000.00		
Preliminary	Maintenance Services			1.00	1,000.00	1,000.00		
Preliminary	Misc			1.00	500.00	500.00		
03-524500-00-0	Education and Training	500.00	299.93	500.00	0.00	500.00	0.00	500.00
03-526601-00-0	Advertising	500.00	0.00	500.00	0.00	500.00	0.00	500.00
03-529900-00-0	Bank Charges	5,000.00	5,579.81	5,600.00	7,848.31	8,500.00	9,611.72	10,000.00
03-531000-00-0	Utilities - Electric	32,062.00	7,601.19	8,400.00	9,688.17	10,800.00	9,114.89	12,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Edison			12.00	1,000.00	12,000.00		
03-532500-00-0	Telephone	1,560.00	1,666.52	2,000.00	1,920.27	2,000.00	2,422.31	2,500.00
03-541000-00-0	Operations and Maintenance	1,500.00	9,591.82	2,000.00	1,800.76	2,000.00	1,346.18	2,000.00
03-545000-00-0	Vehicle Maintenance	1,000.00	612.20	1,500.00	0.00	0.00	524.30	500.00
03-545001-00-0	Propane	400.00	727.38	650.00	225.32	650.00	413.65	1,000.00
03-553000-00-0	Operating Supplies	8,000.00	14,512.84	10,000.00	8,267.46	7,000.00	9,068.10	7,000.00
03-553600-00-0	Uniforms	100.00	89.50	100.00	0.00	100.00	0.00	100.00
03-556800-00-0	EE Incentive Program	7,000.00	8,455.00	7,000.00	4,895.02	5,000.00	5,276.26	6,000.00
Expense Total:		255,744.50	330,116.52	278,216.05	282,721.32	260,845.60	235,005.98	290,168.00
Fund: 03 - Recycling Center Total:		255,744.50	330,116.52	278,216.05	282,721.32	260,845.60	235,005.98	290,168.00
Report Total:		255,744.50	330,116.52	278,216.05	282,721.32	260,845.60	235,005.98	290,168.00

Properties



Community Center

Home to:

- Helendale Senior Center
- Daily Lunch Program
- Classes, Sports, workshops and other activities
- Available for rentals
- Pickleball Courts

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, Senior Center, community room and a multipurpose room in Suite D.

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

Properties





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FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 04 - Property Rental
Revenue

04-419500-00-0	Delinquent Penalties	0.00	300.00	0.00	230.00	0.00	-62.42	
04-462000-00-4	15302 Smithson Rental	91,880.00	81,598.60	95,388.00	99,809.20	107,988.00	99,099.78	107,988.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Unit #A & Paddock			12.00	-1,199.00	-14,388.00		
Preliminary	Unit #B			12.00	-1,100.00	-13,200.00		
Preliminary	Unit #C			12.00	-600.00	-7,200.00		
Preliminary	Unit #D			12.00	-2,000.00	-24,000.00		
Preliminary	Unit #E			12.00	-1,400.00	-16,800.00		
Preliminary	Unit #F (Ranch)			12.00	-2,700.00	-32,400.00		
04-463000-00-5	15425 Wild Road Rental	33,600.00	33,880.00	36,960.00	35,612.04	38,400.00	29,069.01	38,400.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Units A-D			48.00	-800.00	-38,400.00		
Revenue Total:								
		125,480.00	126,966.07	132,348.00	135,180.79	146,388.00	128,106.37	146,388.00
Fund: 04 - Property Rental Total:								
		125,480.00	126,966.07	132,348.00	135,180.79	146,388.00	128,106.37	146,388.00
Report Total:								
		125,480.00	126,966.07	132,348.00	135,180.79	146,388.00	128,106.37	146,388.00



PROPERTIES EXPENSE

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 04 - Property Rental Expense								
04-521500-00-0	Contractual Services	5,000.00	226.94	10,000.00	5,600.00	10,000.00	0.00	10,000.00
04-523500-00-0	San Bernardino County Fees	367.00	478.95	400.00	478.95	400.00	516.95	400.00
04-531000-00-5	Utilities - Electric - Wild Rd	4,000.00	6,179.99	6,000.00	5,990.45	7,200.00	5,410.64	7,200.00
04-531001-00-5	Utilities - Gas - Wild Rd	1,500.00	2,061.12	2,000.00	2,321.14	2,600.00	1,518.96	2,600.00
04-531002-00-4	Utilites-Water- Smithson	3,995.52	1,669.02	2,162.52	1,111.93	1,746.00	2,297.52	2,421.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Water Consumption			750.00	1.50	1,125.00		
Preliminary	Water Meter Charges - 1" & .75" meters			12.00	108.00	1,296.00		
04-531002-00-5	Utilites-Water- Wild Rd.	1,342.20	1,219.20	1,315.20	1,295.58	1,210.20	1,234.20	2,155.20
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Water Consumption			700.00	1.50	1,050.00		
Preliminary	Water Meter Charges - 2 x \$46.05 = \$92.10			12.00	92.10	1,105.20		
04-531003-00-4	Utilities - Sewer- Smithson	2,798.40	2,898.40	3,098.40	3,563.16	3,207.00	3,197.95	3,319.20
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Sewer Smithson - 5 EDU x 55.32 = \$276.60			12.00	276.60	3,319.20		
04-531003-00-5	Utilities - Sewer - Wild	1,179.36	2,318.72	1,239.36	1,744.58	1,239.36	2,558.36	1,327.68
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64			12.00	110.64	1,327.68		
04-541000-00-4	Operation & Maintenance - Smi...	10,000.00	12,239.85	10,000.00	3,247.67	10,000.00	1,237.34	5,000.00
04-541000-00-5	Operation & Maintenance - Wi...	2,000.00	71.47	3,000.00	6,362.55	3,000.00	8,112.69	3,000.00
04-595001-00-0	Interest Expense	8,330.00	8,306.41	7,091.00	7,066.46	5,817.04	5,817.03	4,508.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Loan - 20-024 Property Purchase			1.00	4,508.00	4,508.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
04-720000-00-0	Other Expense	0.00	0.00	0.00	0.00	0.00	2,751.74	
04-800000-00-4	Debt Service - Rental Property	44,758.00	0.00	45,998.00	0.00	47,270.65	47,270.65	48,580.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	20-024			1.00	48,580.00	48,580.00		
	Expense Total:	85,270.48	94,292.38	92,304.48	97,483.45	93,690.25	81,924.03	90,511.08
	Fund: 04 - Property Rental Total:	85,270.48	94,292.38	92,304.48	97,483.45	93,690.25	81,924.03	90,511.08
	Report Total:	85,270.48	94,292.38	92,304.48	97,483.45	93,690.25	81,924.03	90,511.08

Parks Department

The Helendale Community Services District (CSD) manages both the Community Park and Dog Park, offering a variety of recreational programs, including basketball, soccer, and flag football. Additionally, the District provides classes such as art instruction, first aid training, and various seminars, depending on instructor availability.

Funding for these initiatives primarily comes from the Board's discretionary revenue, which includes franchise fees, property taxes, site leases, and rents. In 2008, the District purchased an 80-acre ranch near Silver Lakes with the vision of developing a community park. Since then, the Helendale Community Park has evolved into a multi-purpose recreational space, featuring:

- Two large sports fields that host high school soccer and football programs as well as community soccer and recreational league flag football.
- Three large picnic pavilions (added in 2018) that provide shaded areas for gatherings and events.
- Two baseball fields, concrete pathways, small picnic shelters with barbecues, an outdoor fitness area, and additional playground features.
- A restroom and snack shack (completed in 2019) alongside an RC track for remote-controlled cars.
- A disc golf course (added in 2023) surrounding the park's perimeter
- A swing set planned for installation this year (2025)

The District also hosts an annual Concerts in the Park series on the second Saturday of each month from May through October, featuring live performances under the large pavilion. The series concludes with a fireworks show that draws hundreds of community members. For one of the concerts, the District collaborates with the San Bernardino County Sheriff's Department, Fire Department, CERT team, and other community stakeholders to honor first responders with Police and First Responder Appreciation Night.

In 2011, the District acquired the Community Center on Vista Road, a four-unit facility that serves as the District's administrative headquarters, as well as the Recycling Center, Community Center, and Senior Center.

Most recently, in 2024, the District facilitated the revival of the Community Emergency Response Team (CERT) program, furthering its commitment to safety and preparedness.



132
Youth Basketball
participants



172
Youth Soccer
Participants



204
Participants in
Flag Football



8
Adult Softball
Teams



6
Concerts in the
Park

2025-26 Goals

- ⇒ Continue to offer youth and adult sports programs
- ⇒ Continue to and expand community interest programs
- ⇒ Increase workshops and classes offered

Staffing

Contracted maintenance services

Maintenance Worker I - .48 FTE

PT Rec Lead - .38 FTE

Park & Recreation Fund Revenue

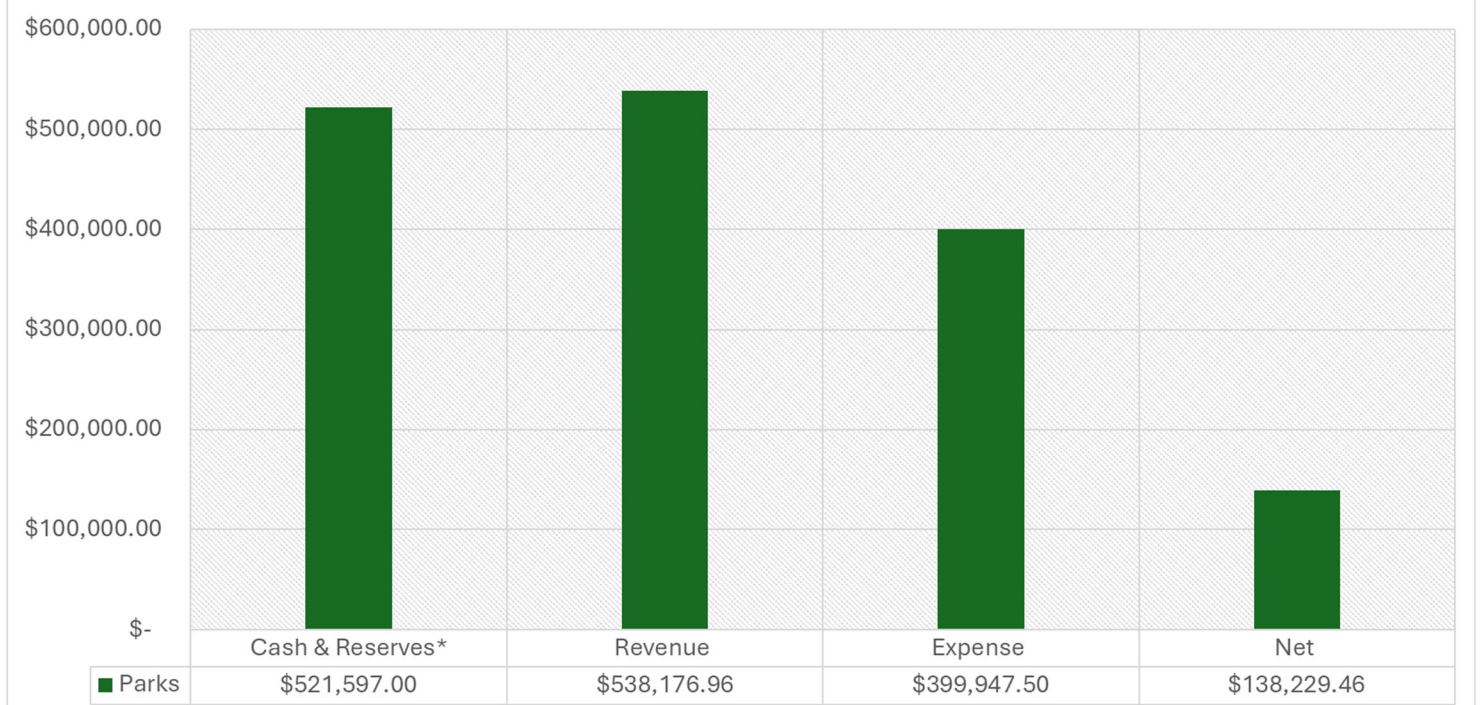


The community enjoying a Concert in the Park.



New lights for the field.

Parks





PARKS REVENUE

FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
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Fund: 05 - Parks & Recreation

Revenue

05-430001-00-0	Flag Football League Fee	0.00	5,683.66	3,000.00	12,780.06	3,000.00	7,202.50	6,400.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Registration Fees			80.00	-80.00	-6,400.00		
05-430002-00-0	Basketball League Program Fee	8,400.00	9,239.49	8,400.00	9,570.00	8,400.00	10,670.00	9,600.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Basketball: \$70 each			120.00	-80.00	-9,600.00		
05-430003-00-0	Youth Soccer	9,100.00	11,793.50	10,500.00	16,603.28	10,500.00	20,295.00	12,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Soccer: \$75 each			150.00	-80.00	-12,000.00		
05-430008-00-0	Adult Softball	1,500.00	2,175.00	1,500.00	1,445.00	1,500.00	1,995.00	1,500.00
05-430010-00-0	Cheer	0.00	0.00	0.00	0.00	0.00	2,025.00	500.00
05-430020-00-0	Sr Nutrition Program	0.00	6,300.00	0.00	8,400.00	8,400.00	7,700.00	8,400.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Monthly use			12.00	-700.00	-8,400.00		
05-460000-00-3	Water Shop Lease Income	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	8,000.00	9,600.00
Budget Code	Description					Units	Price	Amount
Preliminary	Water Shop					12.00	-800.00	-9,600.00
05-461000-C1-3	Community Center Unit C Renta...	7,974.96	8,046.94	7,974.96	7,868.62	7,974.96	7,310.38	7,974.96
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Church Rental (Saturday)			52.00	-37.98	-1,974.96		
Preliminary	Church Rental Sunday			12.00	-500.00	-6,000.00		
05-461000-P0-2	Park Field Rental	5,000.00	5,320.00	5,000.00	5,000.00	5,000.00	5,263.95	5,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Field Rental for HSD			1.00	-5,000.00	-5,000.00		
	Football/Soccer/Softball							

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
05-461000-R0-3	Community Center Rental - C &...	1,500.00	3,089.50	1,500.00	1,525.07	1,500.00	680.00	500.00
05-700000-00-0	Property Taxes - Street Lights	23,533.00	19,542.53	21,600.00	20,677.34	23,000.00	19,380.74	23,000.00
05-713200-00-0	Park Development Impact Fees	6,880.00	12,040.00	3,440.00	24,080.00	6,880.00	18,920.00	10,320.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Park Development Impact Fees			6.00	-1,720.00	-10,320.00		
05-730002-00-0	Donations & Sponsorship	5,500.00	9,385.00	0.00	23,321.19	0.00	30,084.72	
05-999700-00-0	Board Discretionary Revenue	441,506.58	396,675.74	445,766.00	448,151.92	459,818.00	431,115.90	443,382.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Board Discretionary Revenue			1.00	-434,382.00	-434,382.00		
Preliminary	Recycling Center Net			1.00	-9,000.00	-9,000.00		
Revenue Total:		531,894.54	488,350.77	529,480.96	641,184.06	551,772.96	575,317.11	538,176.96
Fund: 05 - Parks & Recreation Total:		531,894.54	488,350.77	529,480.96	641,184.06	551,772.96	575,317.11	538,176.96
Report Total:		531,894.54	488,350.77	529,480.96	641,184.06	551,772.96	575,317.11	538,176.96



PARKS EXPENSE

Fund: 05 - Parks & Recreation Expense		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
05-500004-00-0	Salaries - PT	0.00	2,377.79	3,175.00	35,033.54	32,200.00	24,067.19	38,246.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	MW I Part Time			1.00	23,300.00	23,300.00		
Preliminary	Rec Leads - 2			1.00	14,946.00	14,946.00		
05-510003-00-0	Payroll Taxes - FICA/Medicare	1,200.00	1,564.27	1,171.15	3,229.83	2,460.00	1,860.92	2,925.00
05-521500-00-0	Contractual Services	21,760.00	10,929.40	22,732.00	11,223.91	98,775.00	91,218.19	102,960.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Apple Valley Communications			12.00	130.00	1,560.00		
Preliminary	Climate Control- A/C & Heater / Swamps			1.00	2,000.00	2,000.00		
Preliminary	Fire Crews			26.00	400.00	10,400.00		
Preliminary	Miscellaneous			1.00	5,000.00	5,000.00		
Preliminary	Park & Facility Maintenance Contract			1.00	84,000.00	84,000.00		
05-521600-00-0	Software Support - Park	589.88	0.00	589.88	114.00	589.88	228.00	350.00
05-523000-00-0	Permits and Inspection Fees	983.00	1,680.00	2,333.00	1,652.00	1,733.00	1,701.00	1,733.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	County EHS Well Permit			1.00	1,200.00	1,200.00		
Preliminary	Farmers Market - Food Permit SB County			1.00	533.00	533.00		
05-524000-00-0	Equipment Rental	0.00	4,675.85	5,000.00	0.00	5,000.00	0.00	5,000.00
05-524500-00-0	Education and Training	4,100.00	1,480.07	3,500.00	590.81	1,500.00	465.00	3,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Misc			1.00	1,000.00	1,000.00		
Preliminary	Park Playground Certification			1.00	1,000.00	1,000.00		
Preliminary	Pesticide Certification			1.00	1,000.00	1,000.00		
05-525000-00-0	Insurance	3,000.00	2,436.74	2,698.74	2,149.00	2,698.74	1,948.00	2,300.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Adult Sports Insurance			1.00	600.00	600.00		
Preliminary	Youth Sports Insurance			1.00	1,700.00	1,700.00		
05-531000-00-3	Utilities - Electric - Community ...	10,500.00	8,393.09	10,500.00	9,683.27	10,500.00	9,668.21	11,250.00
05-531001-00-3	Utilities - Gas - Community Cen...	6,000.00	3,185.44	5,000.00	6,950.75	6,000.00	6,417.37	6,000.00

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 06/30/2025

		Defined Budgets						
		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
05-531002-00-0	Utilites-Water- Park Internal	17,250.00	30,602.25	17,250.00	25,382.25	25,237.50	14,818.50	25,237.50
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Baseball Fields			5,500.00	0.75	4,125.00		
Preliminary	Dog Park			3,000.00	0.75	2,250.00		
Preliminary	Park Restroom			150.00	0.75	112.50		
Preliminary	Wild Rd Park			25,000.00	0.75	18,750.00		
05-531003-00-0	Utilities - Street Lighting Electric	23,533.00	19,542.53	21,600.00	20,677.34	23,000.00	21,180.12	23,000.00
05-531004-00-0	Utilities-Sewer-Park Internal	500.00	1,159.36	500.00	1,136.08	1,250.00	1,279.18	1,400.00
05-531008-00-3	Utilities - Electric Comm Ctr Uni...	1,500.00	1,428.67	1,800.00	1,509.46	1,800.00	1,106.39	1,800.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Community Center #D: 3-037-9555-25			12.00	150.00	1,800.00		
05-532500-00-0	Telephone	2,288.40	2,091.92	1,800.00	2,517.00	1,800.00	1,970.87	1,800.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Community Center Pump Alarm			12.00	100.00	1,200.00		
Preliminary	Verizon Wireless - 1 Maintenance Worker			12.00	50.00	600.00		
05-541000-00-0	O & M - Park	4,000.00	5,213.71	5,000.00	11,531.36	6,000.00	14,726.24	6,000.00
05-541000-00-3	O & M - Community Center	8,000.00	13,756.39	10,000.00	31,032.13	13,000.00	14,004.05	13,000.00
05-545000-00-0	Vehicle Equipment / Maintena...	5,472.57	5,886.86	3,000.00	9,935.74	3,000.00	401.87	3,000.00
05-545001-00-0	Vehicle Fuel	2,500.00	1,295.52	2,000.00	3,957.58	2,000.00	2,531.47	2,000.00
05-550001-00-0	Flag Football	0.00	4,209.51	3,090.00	13,949.71	5,890.00	4,306.51	5,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Balls / Equipment			1.00	200.00	200.00		
Preliminary	Referees			10.00	200.00	2,000.00		
Preliminary	Uniforms			80.00	35.00	2,800.00		
05-550002-00-0	Supplies - Basketball	8,200.00	8,495.08	8,200.00	9,257.39	8,200.00	7,809.54	7,700.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Basketballs / Equipment			1.00	500.00	500.00		
Preliminary	Pictures / Awards			120.00	15.00	1,800.00		
Preliminary	Referee			8.00	300.00	2,400.00		
Preliminary	Uniform			120.00	25.00	3,000.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
05-550003-00-0	Youth Soccer	8,975.00	10,868.17	8,975.00	12,821.26	8,975.00	14,411.87	8,975.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Balls			50.00	7.00	350.00		
Preliminary	Chalk			1.00	100.00	100.00		
Preliminary	Cones			15.00	10.00	150.00		
Preliminary	First Aid			5.00	15.00	75.00		
Preliminary	Misc			1.00	1,000.00	1,000.00		
Preliminary	Pictures			100.00	5.00	500.00		
Preliminary	Refs			66.00	50.00	3,300.00		
Preliminary	Trophies			100.00	5.00	500.00		
Preliminary	Uniforms			1.00	3,000.00	3,000.00		
05-550005-00-0	Adult Softball	900.00	1,416.46	900.00	932.58	900.00	669.82	500.00
05-550010-00-0	Cheer	0.00	0.00	0.00	0.00	0.00	0.00	500.00
05-550011-00-0	Adult Basketball	0.00	0.00	0.00	800.00	0.00	0.00	
05-553000-00-0	Operating Supplies - Park	21,000.00	14,415.64	21,000.00	18,361.81	21,000.00	20,465.13	23,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Fertilizer / Pesticide / Herbicide			2.00	6,000.00	12,000.00		
Preliminary	Grass Seed			1.00	6,000.00	6,000.00		
Preliminary	Misc			1.00	1,000.00	1,000.00		
Preliminary	Sports Paint			1.00	2,000.00	2,000.00		
Preliminary	Sprinklers			1.00	500.00	500.00		
Preliminary	Woodchip / Sand			1.00	1,500.00	1,500.00		
05-553000-00-3	Operating Supplies - Communit...	6,000.00	5,616.00	6,000.00	4,725.01	6,000.00	-1,246.75	5,000.00
05-553300-00-0	Concert in the Park Expense	11,000.00	14,727.06	14,000.00	16,446.40	17,000.00	13,597.92	22,800.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Band Food			1.00	600.00	600.00		
Preliminary	Concerts in Park - Entertainment			6.00	2,200.00	13,200.00		
Preliminary	Fire Works			1.00	7,000.00	7,000.00		
Preliminary	Safety Nights			1.00	1,000.00	1,000.00		
Preliminary	Swat (T-Shirts, Nerf stuff)			1.00	1,000.00	1,000.00		
05-553400-00-0	Program Expenses	2,000.00	3,497.62	2,000.00	569.93	2,000.00	1,074.40	1,500.00
05-553402-00-0	Senior Center	2,500.00	0.00	2,500.00	1,155.09	500.00	36.78	500.00
05-553600-00-0	Uniforms	600.00	504.89	600.00	998.68	400.00	0.00	400.00
05-553700-00-0	Printing Costs	200.00	0.00	200.00	0.00	500.00	0.00	500.00
05-554600-00-0	Small Tools	800.00	736.90	800.00	535.89	2,500.00	0.00	1,000.00
05-999900-00-0	Interfund Transfer Out/(In)	42,100.00	42,099.96	42,100.00	42,099.96	71,571.00	65,606.75	71,571.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Interfund Loan (Wastewater)			1.00	71,571.00	71,571.00		
Expense Total:		356,575.49	356,828.28	352,323.77	420,310.54	389,280.12	676,105.11	399,947.50
Fund: 05 - Parks & Recreation Total:		356,575.49	356,828.28	352,323.77	420,310.54	389,280.12	676,105.11	399,947.50
Report Total:		356,575.49	356,828.28	352,323.77	420,310.54	389,280.12	676,105.11	399,947.50

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 - 2,579
- ⇒ Bill Pay - 3,950
- ⇒ By phone - 1,223
- ⇒ CSD Website - 7,595
- ⇒ In Person - 3,297
- ⇒ Auto Pay - 7,412
- ⇒ Pay by Text - 447

Staffing

- General Manager—1 FTE
- Administrative Services Manager—1 FTE
- Senior Accounting Technician—.5 FTE
- CSR II/Program Assistant—1 FTE
- Customer Service Lead—1 FTE
- Senior Customer Service Rep—1 FTE
- Customer Service Rep I—.48 FTE

The Administration Department provides support across all operations, including assisting the Board of Directors. Our customer service team manages billing for water, wastewater, and solid waste services while also serving as a resource for utility inquiries and service requests.

This department oversees human resources, including recruitment, payroll, and employee benefits. The administrative staff also plays a key role in government relations and community outreach, handling public engagement, media communications, and Board meeting coordination to strengthen ties with the community.

The General Manager reports directly to the Board of Directors, ensuring smooth oversight of District activities. Administrative costs are allocated among the three enterprise funds, with the administration fund functioning as a pass-through account, as expenses and revenues are tracked within other funds.



58A =B =GHF 5H=CB `F 9J 9BI 9

Fund: 10 - Administration

Revenue		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
10-419000-00-0	Fees & Charges	1,300.00	1,997.89	1,500.00	1,941.18	1,500.00	2,719.61	2,500.00
10-419100-00-0	Credit Card Processing Fees	21,000.00	29,473.00	25,000.00	35,580.00	27,000.00	37,236.00	36,000.00
10-419500-00-0	Delinquent Fees & Penalties	0.00	0.00	0.00	0.00	0.00	98.27	
10-464000-00-0	Site Rent - Radio Tower	173,535.52	183,422.87	182,220.02	203,411.56	198,909.23	191,958.28	188,563.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Tower Site - SBA			1.00	-31,563.00	-31,563.00		
Preliminary	Tower Site - T-Mobile			1.00	-19,000.00	-19,000.00		
Preliminary	Tower Site - Verizon			1.00	-38,000.00	-38,000.00		
Preliminary	Ultimate Internet Access Inc. (UIA)			1.00	-100,000.00	-100,000.00		
10-700000-00-0	Property Taxes - Current	104,140.58	138,674.28	108,400.00	145,949.65	122,742.00	151,182.69	136,647.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	General Tax Levy			1.00	-152,647.00	-152,647.00		
Preliminary	Street Lighting Portion			1.00	16,000.00	16,000.00		
10-704000-00-0	Property Taxes - Prior	2,000.00	3,410.36	2,000.00	4,448.62	2,000.00	3,537.95	3,000.00
10-706000-00-0	Penalties on Delinquent Taxes	500.00	574.89	500.00	758.66	500.00	721.99	500.00
10-707000-00-0	Property Taxes - Homeowner E...	500.00	834.38	500.00	808.54	500.00	678.97	500.00
10-710000-00-0	Investment Income	7,140.00	130,403.30	80,000.00	285,572.72	80,000.00	315,744.50	
10-712000-00-0	Other Income	200.00	1,767.44	200.00	10,077.95	200.00	0.01	200.00
10-712100-00-0	Recycling Revenue - EE Morale	-3,000.00	0.00	0.00	0.00	0.00	5,703.80	
10-713100-00-0	Franchise Fees - Solid Waste	94,697.72	95,641.98	102,587.60	113,452.23	102,166.40	121,773.08	123,672.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Burrtec for Commercial & billed Resi			1.00	-36,000.00	-36,000.00		
	Preliminary					2,600.00	-33.72	-87,672.00
	Single Family Residential \$2.81 x 12= \$33.72							
10-713500-00-0	Solid Waste Billing Fees	75,559.92	75,453.32	84,422.88	82,410.98	88,614.12	87,956.56	92,040.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Admin Fee \$2.95 x 12 = \$35.4			2,600.00	-35.40	-92,040.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
10-999700-00-0	Board Discretionary Revenue	-372,373.30	-416,218.27	-393,207.02	-468,829.26	-423,817.63	-450,496.64	-434,382.00

Budget Detail

Budget Code	Description	Units	Price	Amount				
Preliminary	Community Promotions	1.00	-8,000.00	-8,000.00				
Preliminary	Employee Morale	1.00	-6,500.00	-6,500.00				
Preliminary	Property Taxes	1.00	136,647.00	136,647.00				
Preliminary	Site Rent - Radio Tower	1.00	88,563.00	88,563.00				
Preliminary	Solid Waste Franchise Fee	1.00	123,672.00	123,672.00				
Preliminary	UIA Lease	1.00	100,000.00	100,000.00				
	Revenue Total:				105,200.44	303,201.96	194,123.48	425,955.81
	Fund: 10 - Administration Total:				105,200.44	303,201.96	194,123.48	425,955.81
	Report Total:				105,200.44	303,201.96	194,123.48	425,955.81
					200,314.12	468,815.07	149,240.00	
					200,314.12	468,815.07	149,240.00	



ADMINISTRATION EXPENSE

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Fund: 10 - Administration								
Expense								
10-500001-00-0	Salaries - Full Time	551,937.60	599,790.47	635,857.00	679,989.21	642,866.00	602,568.61	672,547.00
10-500002-00-0	Salaries - Overtime	1,600.00	391.65	1,500.00	423.05	1,500.00	49.66	2,000.00
10-500004-00-0	Salaries - Part-Time	17,935.00	18,715.09	17,053.00	26,998.71	25,430.00	32,617.32	25,480.00
10-510000-00-0	PERS Retirement	95,603.83	58,038.48	106,216.00	72,599.92	115,722.00	58,878.48	110,329.00
10-510001-00-0	Benefit Plan	94,320.00	52,591.58	102,240.00	53,105.54	94,320.00	62,010.91	126,720.00
10-510002-00-0	Workers Compensation	5,669.07	4,186.54	4,808.00	6,155.48	25,000.00	19,166.00	25,000.00
10-510003-00-0	Payroll Taxes - FICA/Medicare	9,375.12	13,821.46	10,525.00	14,122.67	11,267.00	13,386.22	11,701.00
10-510006-00-0	PERS Unfunded Accrued Liability	36,745.00	44,667.00	39,395.00	38,120.00	56,589.00	54,758.00	74,704.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Classic			1.00	72,035.00	72,035.00		
Preliminary	PEPRA			1.00	2,669.00	2,669.00		
10-510009-00-0	PEPRA Retirement	3,994.72	4,683.66	2,733.00	6,351.32	5,073.00	8,462.30	10,462.00
10-521500-00-0	Contractual Services	45,034.00	61,657.87	47,242.00	53,857.67	49,712.00	47,680.71	51,640.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Customer Billing - Infosend			12.00	145.00	1,740.00		
Preliminary	Customer Billing - Infosend Postage			12.00	2,000.00	24,000.00		
Preliminary	District Answering Service			12.00	80.00	960.00		
Preliminary	Misc			1.00	10,300.00	10,300.00		
Preliminary	Office Cleaning			26.00	300.00	7,800.00		
Preliminary	PERS Medical Admin Fee			12.00	70.00	840.00		
Preliminary	Printer Maintenance			12.00	400.00	4,800.00		
Preliminary	Shred Services			12.00	100.00	1,200.00		
10-521600-00-0	Software Support	64,042.50	78,912.76	70,879.76	79,836.00	70,879.76	77,191.62	71,400.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Adobe Publisher			2.00	500.00	1,000.00		
Preliminary	GIS Hosting			1.00	5,750.00	5,750.00		
Preliminary	HCSO Website Support			1.00	1,500.00	1,500.00		
Preliminary	IT Support			12.00	2,500.00	30,000.00		
Preliminary	Tyler Software			1.00	33,000.00	33,000.00		
Preliminary	Virtual Meeting Interface			1.00	150.00	150.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
10-522000-00-0	Legal Services	50,000.00	58,562.50	50,000.00	79,970.50	80,000.00	77,657.83	80,000.00
10-522001-00-0	Auditing & Accounting Services	77,700.00	69,341.10	80,405.00	102,353.31	89,890.00	79,155.36	78,500.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Accounting Support			1.00	50,000.00	50,000.00		
Preliminary	Audit & State Controllers Report			1.00	28,500.00	28,500.00		
10-522500-00-0	Director's Fees	90,000.00	48,814.29	60,000.00	27,257.14	40,000.00	23,850.00	30,000.00
10-522505-00-0	Directors' Training/Seminars/M...	10,000.00	6,571.25	10,000.00	6,749.17	7,500.00	1,222.16	7,500.00
10-522510-00-0	Board & Exec Meetings	2,000.00	3,210.48	3,500.00	2,022.58	3,500.00	2,528.57	3,500.00
10-523000-00-0	Permits and Fees	10,000.00	36,587.47	10,000.00	13,500.00	10,000.00	10,000.00	10,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	LAFCO fee			1.00	10,000.00	10,000.00		
10-523500-00-0	San Bernardino County Fees	9,020.00	4,563.40	4,600.00	5,688.19	4,850.00	1,521.87	1,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Property Tax Fee			1.00	400.00	400.00		
Preliminary	Recording Fee			12.00	50.00	600.00		
10-524300-00-0	Employment Expense	2,500.00	1,474.00	1,200.00	1,336.00	1,200.00	1,125.94	1,000.00
10-524500-00-0	Education and Training	10,000.00	3,558.26	3,700.00	6,128.72	1,700.00	3,913.83	5,600.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Conference Lodging			1.00	3,000.00	3,000.00		
Preliminary	Conference Travel/Meals			1.00	200.00	200.00		
Preliminary	Misc			1.00	2,400.00	2,400.00		
10-525000-00-0	Insurance	99,476.00	101,051.00	103,834.00	109,253.00	120,862.00	123,987.25	153,079.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Board Insurance			1.00	250.00	250.00		
Preliminary	Property & General Liability			1.00	128,751.00	128,751.00		
Preliminary	Workers Comp Insurance			1.00	24,078.00	24,078.00		
10-526601-00-0	Public Notices	3,000.00	0.00	1,500.00	1,120.52	1,500.00	322.50	1,000.00
10-526650-00-0	Community Promotion	6,000.00	4,939.38	6,000.00	5,993.49	8,000.00	5,181.02	8,000.00
10-529900-00-0	Bank Charges	30,720.00	39,353.11	21,320.00	35,439.56	57,320.00	40,048.42	40,800.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	CBB Bank Analysis Charge			1.00	3,700.00	3,700.00		
Preliminary	PaymentTech			1.00	29,600.00	29,600.00		
Preliminary	Web Pay			1.00	7,500.00	7,500.00		

		FY 2022-2023 Total Budget	FY 2022-2023 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
10-531000-00-0	Utilities - Electric	7,000.00	8,254.03	9,000.00	9,686.64	10,500.00	9,668.27	9,000.00
10-532500-00-0	Telephone	11,887.32	11,362.75	12,240.00	11,578.45	11,640.00	10,774.50	12,360.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	UIA-VOIP			12.00	820.00	9,840.00		
Preliminary	Verizon Wireless - 3 Admin			12.00	210.00	2,520.00		
10-541500-00-0	Operation and Maintenance - ...	500.00	511.50	500.00	0.00	500.00	787.22	1,200.00
10-545000-00-0	Vehicle Maintenance	2,059.07	835.30	1,500.00	471.01	750.00	0.00	750.00
10-545001-00-0	Vehicle Fuel	1,000.00	1,473.73	1,500.00	1,939.68	3,000.00	1,984.68	2,000.00
10-552700-00-0	Mileage and Travel Reimburse...	200.00	178.84	200.00	129.65	200.00	159.00	200.00
10-553000-00-0	Operating Supplies - Office	8,000.00	11,049.13	10,000.00	17,043.27	12,000.00	7,309.60	8,000.00
10-553200-00-0	Postage & Delivery	2,500.00	381.07	1,000.00	2,509.05	2,000.00	396.36	500.00
10-553600-00-0	Uniforms	200.00	221.59	200.00	48.05	700.00	0.00	700.00
10-556500-00-0	Dues & Subscriptions	15,232.00	14,961.29	12,348.00	10,791.00	12,540.00	14,105.87	12,900.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	Amazon Prime			1.00	200.00	200.00		
Preliminary	ASBCSD			1.00	300.00	300.00		
Preliminary	AWWA			1.00	500.00	500.00		
Preliminary	CA Special District			1.00	8,900.00	8,900.00		
Preliminary	Daily Press Newspaper			1.00	180.00	180.00		
Preliminary	National Notary			1.00	0.00	0.00		
Preliminary	Silver Lake HOA			12.00	235.00	2,820.00		
10-556800-00-0	Employee Benefit & Morale	6,500.00	3,658.01	6,500.00	3,346.17	6,500.00	8,942.63	6,500.00
10-999100-00-0	Admin Allocation	-1,292,050.79	-1,146,351.33	-1,255,372.28	-1,348,224.74	-1,368,196.00	-1,254,179.63	-1,656,072.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
Preliminary	1% of Admin Allocation to Solid Waste			0.01	-1,656,072.00	-16,560.72		
Preliminary	49% of Admin Allocation to Sewer			0.49	-1,656,072.00	-811,475.28		
Preliminary	50% of Admin Allocation to Water			0.50	-1,656,072.00	-828,036.00		
Expense Total:		105,200.44	415,642.96	194,123.48	269,269.05	220,314.76	235,111.21	0.00
Fund: 10 - Administration Total:		105,200.44	415,642.96	194,123.48	269,269.05	220,314.76	235,111.21	0.00
Report Total:		105,200.44	415,642.96	194,123.48	269,269.05	220,314.76	235,111.21	0.00