



**FISCAL  
YEAR  
2024 - 25  
BUDGET**

ADOPTED JUNE 6, 2024

# Helendale Community Services District Board of Directors

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

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



Henry Spiller  
President



Ron Clark  
Vice President



Sandy Haas



George Cardenas  
Director



Gail Guinn  
Director

## Staff

Dr. Kimberly Cox, General Manager  
Alex Aviles, Wastewater Operations Manager  
Craig Carlson, Water Operations Manager  
Sharon Kreinop, Senior Accounting Technician  
Cheryl Vermette, Administrative Services Manager





# HELENDALE COMMUNITY SERVICES DISTRICT

## MESSAGE FROM THE GENERAL MANAGER

June 6, 2024

Honorable Board of Directors and Residents of the Helendale CSD,

We are pleased to present the Annual Budget for Fiscal Year 2024-2025. The budget year for the Helendale CSD is July 1, 2024, through June 30, 2025.



On behalf of the Staff, I would like to express our gratitude for the leadership of the Board of Directors, your fiscal oversight of District operations and the confidence you place in us to represent the best interest 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. 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. During this budget cycle new unfunded mandates for solid waste have been passed through to the rate payers. The District has sustainably managed its water resources through the extended drought and anticipates a better year ahead. Further, the Budget reflects the District's dedication to provide reasonable levels of service 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 Mission Statement:

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

I would like to thank the dedicated CSD Staff in the professional manner in which they carry out the duties in a conscientious and efficient manner understanding the importance of protecting public health and safety and providing excellent service to the residents of Helendale. The leadership of the Board sets the standard for the District. Thank you for your dedication to prudent fiscal management, and for providing the vision and resources within this Budget that allows Staff to provide customer service and 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 Managers letter to the Board of Directors and describes what is in the budget, including budget issues and policies that lead to the development of the budget.

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

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

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

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

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

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

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

## MISSION & VISION STATEMENT

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

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



ESTABLISHED IN:

**2007**



# OF EMPLOYEES:

**25**

**Our mission is to:**



Provide adequate Well Maintained Infrastructure



Hire and retain high quality staff



Provide park spaces and recreational opportunities



Promote Partnerships

## Services



**Water**



**Wastewater**



**Solid Waste**



**Park & Recreation**



**Properties**



**Administration**



**Thrift Store/Recycling Center**

# History of Helendale

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

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

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

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

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





# Demographics

## Helendale Population

There are 6,347 residents in Helendale, with a median age of 42.1. Of this, 48.53% are males and 51.47% are females. US-born citizens make up 85.77% of the resident pool in Helendale, while non-US-born citizens account for 10.68%. Additionally, 3.54% of the population is represented by non-citizens. A total of 5,547 people in Helendale currently live in the same house as they did last year.

|                   |       | Y-o-Y Change |
|-------------------|-------|--------------|
| Total Population  | 6,347 | -5.6%        |
| Male Population   | 3,080 | -3.8%        |
| Female Population | 3,267 | -7.3%        |



Male population 48.53%  
Female population 51.47%

|                     |       | Y-o-Y Change |
|---------------------|-------|--------------|
| Median Age          | 42.1  | 5.5%         |
| Citizen US Born     | 5,444 | -8.9%        |
| Citizen not US Born | 678   | 7.6%         |
| Not Citizen         | 225   | 90.7%        |

Citizen US Born 85.77%  
Citizen not US Born 10.68%  
Not Citizen 3.54%

|                            |       | Y-o-Y  |
|----------------------------|-------|--------|
| Moved from Same County     | 363   | -38.0% |
| Moved from Same State      | 311   | -49.2% |
| Moved from Different State | 126   | 129.1% |
| Same House as Last Year    | 5,547 | 1.4%   |

Moved from Same County 5.72%  
Moved from Same State 4.9%  
Moved from Different State 1.99%  
Same House as Last Year 87.4%

## Households in Helendale

There are a total of 2,467 households in Helendale, each made up of around 3 members. Family establishments represent 71.91% of these Helendale households, while non-family units account for the remaining 28.09%. Additionally, 25.86% of households have children and 74.14% of households are without children.

|                              |       | Y-o-Y |
|------------------------------|-------|-------|
| Total Households             | 2,467 | 1.6%  |
| Average People Per Household | 3     | -6.9% |
| Family Households            | 1,774 | 1.7%  |
| Non-family Households        | 693   | 1.6%  |

Family Households 71.91%  
Non-family Households 28.09%

|                             |       | Y-o-Y  |
|-----------------------------|-------|--------|
| Households with Children    | 638   | -27.4% |
| Households without Children | 1,829 | 18.1%  |

Households with Children 25.86%  
Households without Children 74.14%

# Demographics

## Employment statistics

White-collar workers make up 67.7% of the working population in Helendale, while blue-collar employees account for 32.3%. There are also 254 entrepreneurs in Helendale (9.46% of the workforce); 1,641 workers employed in private companies (61.14%); and 612 people working in governmental institutions (22.8%).

|              |       | Y-o-Y |
|--------------|-------|-------|
| White Collar | 1,817 | 1.2%  |
| Blue Collar  | 867   | 13.8% |

White Collar 67.7%

Blue Collar 32.3%

|                          |       | Y-o-Y  |
|--------------------------|-------|--------|
| Self Employed            | 254   | 37.3%  |
| Private Companies        | 1,641 | 11.6%  |
| Governmental Workers     | 612   | -21.8% |
| Not for Profit Companies | 177   | 47.5%  |

Self Employed 9.46%

Private Companies 61.14%

Governmental Workers 22.8%

Not for Profit Companies 6.59%

## Education Level

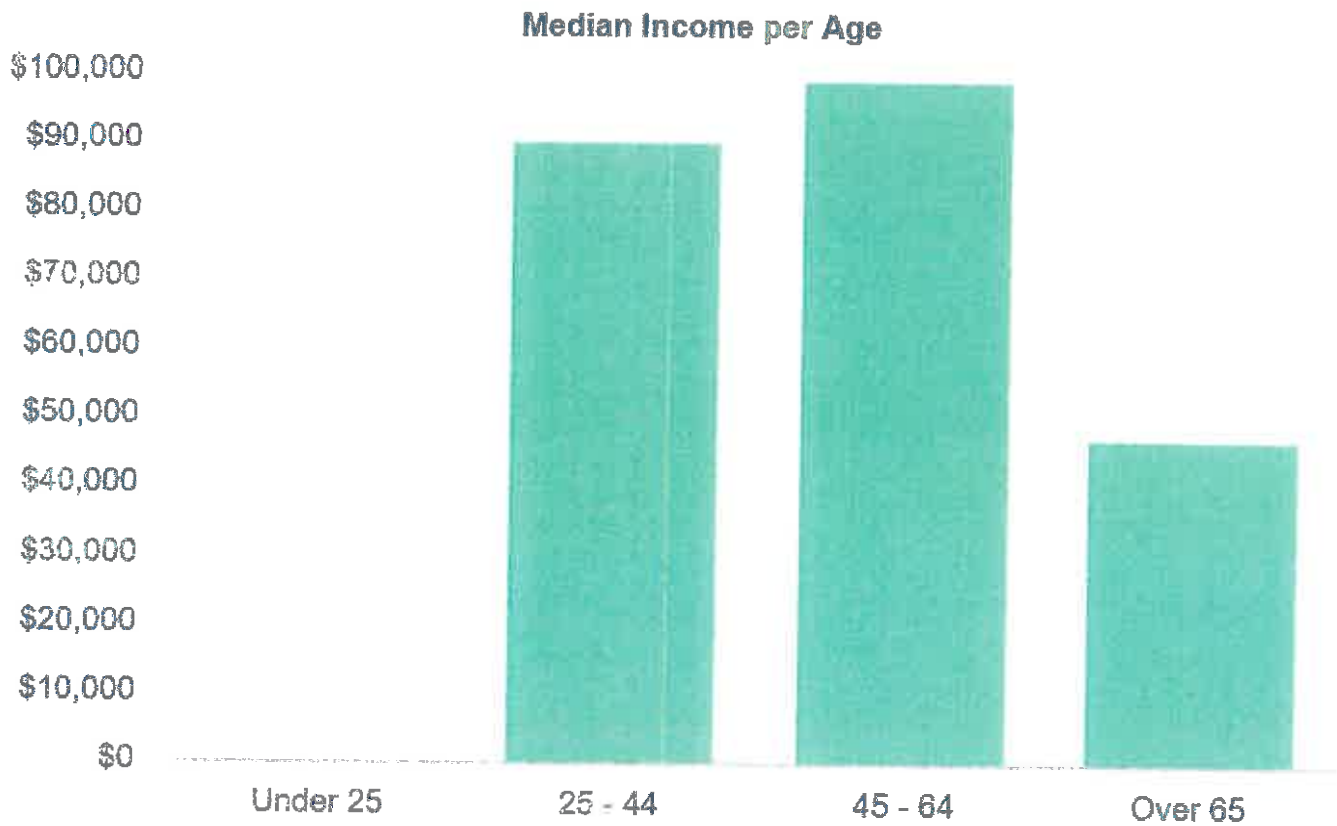
Approximately 27.72% of the population in Helendale holds a high school degree (that's 1,388 residents), while 41.63% have attained a college certificate (2,470 locals) and 7.55% have a bachelor's degree (378 people).

|                   |       | Y-o-Y  |
|-------------------|-------|--------|
| No High School    | 143   | 5.2%   |
| Some High School  | 1,388 | 31.8%  |
| Some College      | 2,470 | 8.4%   |
| Associate degree  | 603   | 22.6%  |
| Bachelor's Degree | 378   | -42.8% |
| Graduate Degree   | 411   | -6.2%  |



## Median and average incomes in Helendale

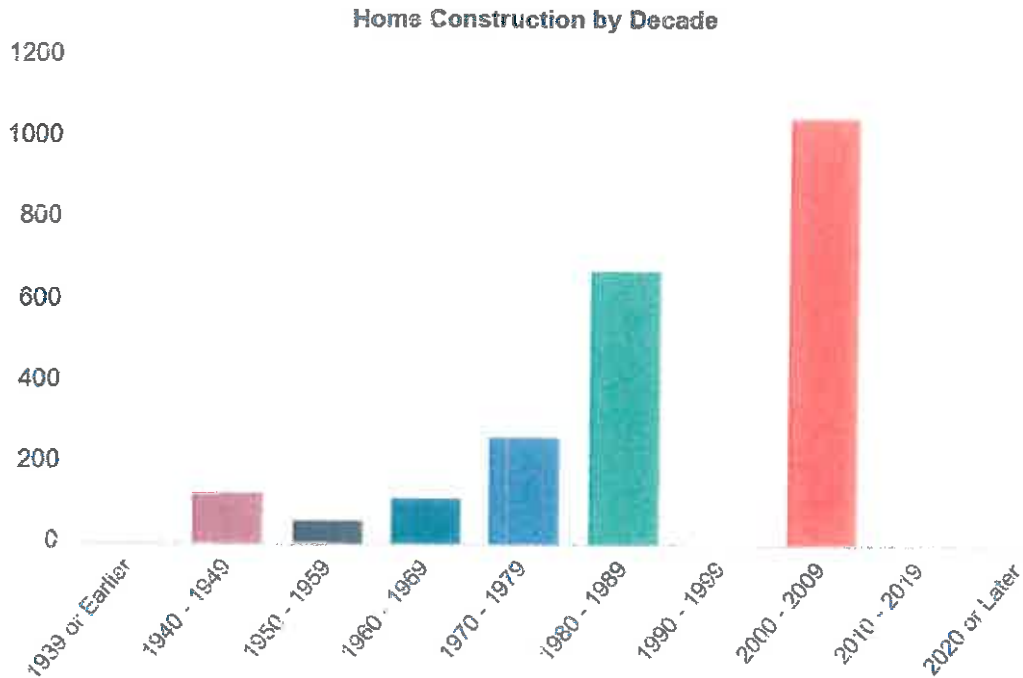
The average annual household income in Helendale is \$98,310, while the median household income sits at \$81,861 per year.



## How many homeowners and renters are there in Helendale?

There are 3,054 housing units in Helendale, and the median year in which these properties were built is 1994. Of the 2,467 occupied housing units in Helendale, 82.65% are owner-occupied, while 17.35% have renters living in them.

Meanwhile, properties bought with mortgages account for 52.48% of the units, and the median value of a home with a mortgage is \$284,000. In general, housing costs reach \$1,287 per month in Helendale.



# Salary & Benefits

## Compensation

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

## Salary

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

Salary ranges have been adjusted annually based upon market factors with Board approval. In order to retain and attract qualified, educated and certified employees, it has been the intent of the Board to keep salary ranges competitive and in pace with inflation. The Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino County is used as a guideline. The 12-month 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 FY2025 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2024 is 3.5%.

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.

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.

## Benefits

The ability to provide medical insurance for one's family is an important element when looking at employment. The District offers a competitive benefits package that includes vacation accrued based upon tenure, sick leave and thirteen paid holidays.

## Retirement

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

## Part-time

The District employs approximately 8 part-time employees in the Recycling Center and in Parks. Social Security is paid for part-time staff who work less than 1000 hours or less. Twenty-four hours of sick leave is provided annually for all part-time staff members.

## Medical

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

## Life

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

## Disability Insurance

The District provides State Disability Insurance and Long-Term Disability Insurance.

## Leave

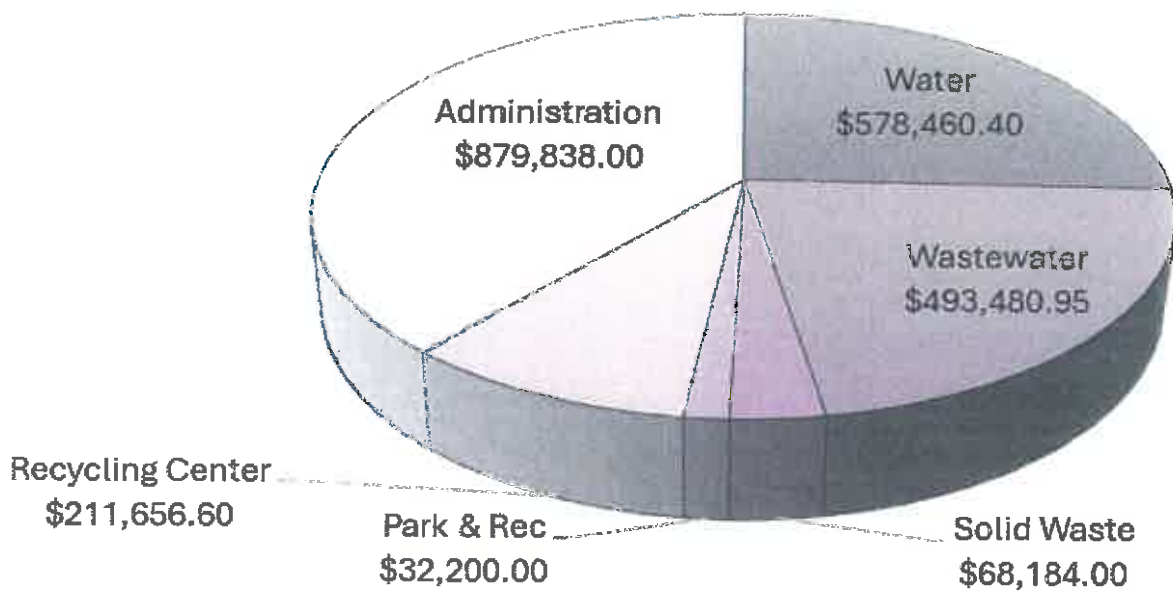
| Years of Service | Vacation Days        |
|------------------|----------------------|
| 1-4              | 80 hours @ 3.077/pp  |
| 5-9              | 120 hours @ 4.61 /pp |
| 10-20            | 160 hours @ 6.15/pp  |
| 20+              | 200 hours @ 7.69/pp  |



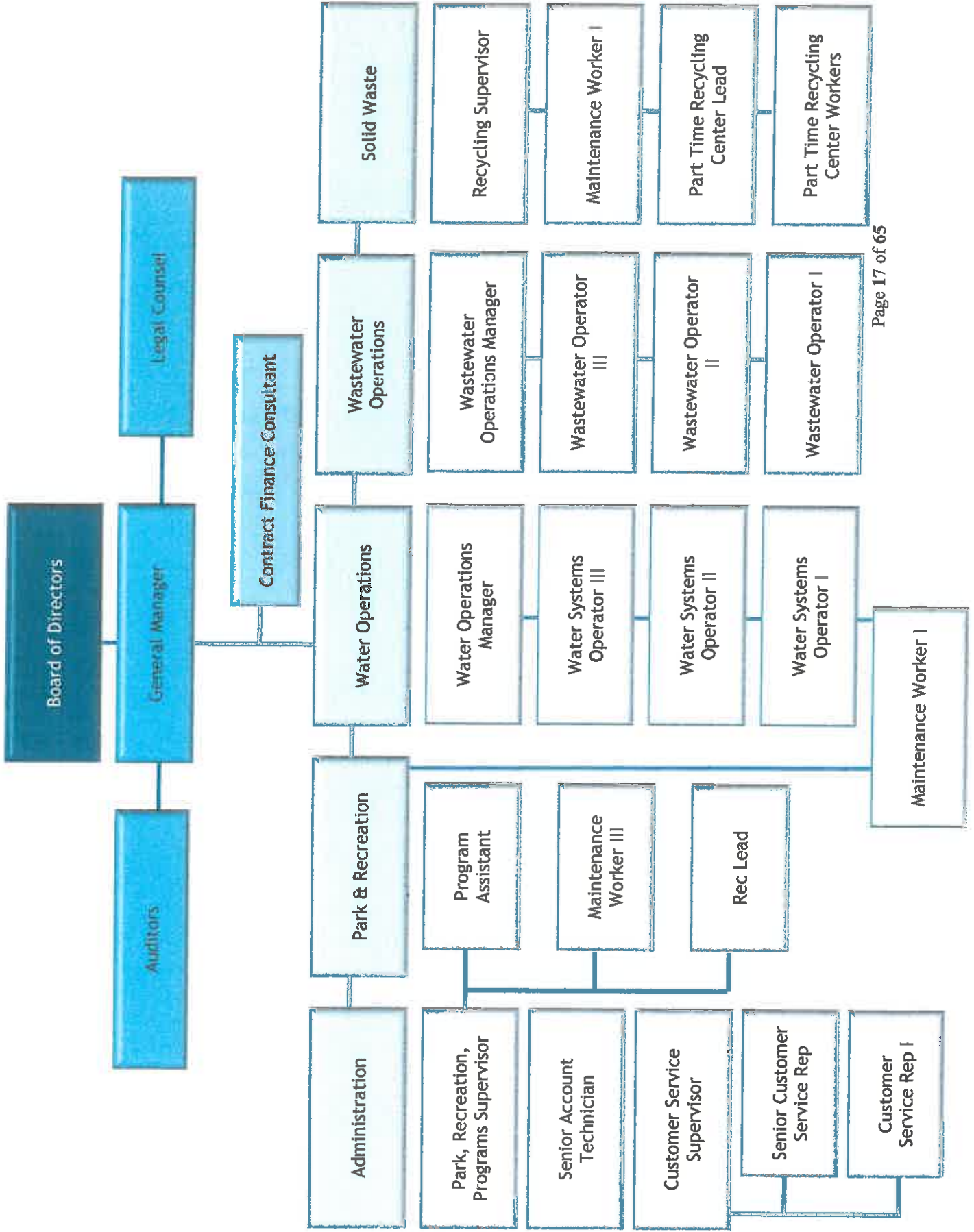
# Personnel

The staff includes both full and part-time employees who receive various levels of benefits. The full-time equivalent or FTE is a factor in employee hours based upon a 2080 work year. The District employs a stable workforce that includes a staff of 21.59 FTE which includes 16 full-time and 11 part-time. The average tenure of the District's full-time staff is 9.6 years, and the part-time staff tenure is approximately 2.3 years of service. The District offers competitive medical and retirement benefits for all full-time staff that helps to attract and retain qualified employees. Staffing includes employees certified in the technical and pervasively regulated areas of water treatment and distribution and wastewater collection and treatment; and educational degrees including bachelor's, master's, and doctoral degrees.

### District Salary & Benefits



# Organizational Chart



# Table of Organization

Pay Schedule for FY2024

Effective 7/1/2024 through 6/30/2025

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

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

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

| Solid Waste/Recy Cntr   | Range | Min       | Max       | Min      | Max      | Min         | Max         | Min      | Max      | FTE  |
|-------------------------|-------|-----------|-----------|----------|----------|-------------|-------------|----------|----------|------|
| Recycling Center Worker | 5     |           |           |          |          |             |             | \$ 16.00 | \$ 20.89 | 2.4  |
| Recycling Center Lead-P | 10    |           |           |          |          |             |             | \$ 18.92 | \$ 23.63 | 0.96 |
| MW I                    | 16    | \$ 45,641 | \$ 56,999 | \$ 3,803 | \$ 4,750 | \$ 1,755.41 | \$ 2,192.27 | \$ 21.94 | \$ 27.40 | 1    |
| Recycling Center Supv   | 20    | \$ 50,379 | \$ 62,916 | \$ 4,198 | \$ 5,243 | \$ 1,937.65 | \$ 2,419.86 | \$ 24.22 | \$ 30.25 | 1    |

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

# Budgetary Control

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

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

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

## Accounting and Financial Practices

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

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

Funds are organized into two major categories:

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

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



# Financial Policies

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

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

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

- Purchasing
- Investment
- Reserves

## **Purchasing Policy**

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

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

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

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

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

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

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

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

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

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

### Investment Policy

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

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

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

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

### Reserve Policy

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

## **Unrestricted Reserves**

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

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

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

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

# Description of Funds, Fund Types & Account Codes

## Enterprise Funds

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

- Water Fund
- Wastewater Fund
- Solid Waste Fund

## General Government Funds

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

- Recycling Center
- District Properties
- Park
- Administration

## Budgetary Control

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



## **Water: Fund 01**

- Water service revenues are fairly static with some minor changes in usage patterns. Minor budget adjustments were made based upon usage trends.
- Employee expenses (retirement, workers' compensation, medical benefits) increased due to the addition of the addition of a Water System Operator I, annual merit increases and COLA increases.
- Electric costs have increased due to higher rates.
- Education and training increased slightly by \$1,183.
- Permits and fees increased by \$2,125.
- Vehicle Fuel increased by \$5,000 due to increased fuel costs.
- Watermaster fees increased \$0.60 cents per acre foot pumped.

## **Wastewater: Fund 02**

- Sewer revenues have rebounded from several years of negative decline due to the phased-in rate increase which provided a much-needed infusion.
- The rate increase was approved in 2021 with \$5 increase in January 2022, July 2022, and January 2023. The next increase will be 3.5% in July 2024 (FY25) and 3.5% increase in July 25 (FY26).
- Salaries increased due to the addition of a Wastewater Operator in Training Position (1 FTE), annual merit increases, and COLA increases.
- Permits and fees continue to increase as regulatory agencies pass on increases. (i.e., SWRCB, Fire, MDAQMD, etc.)
- Supply costs have increased. The operations and maintenance and operating supplies have increased by \$8,000.
- Lab analysis has remained the same.
- Electrical costs have increased due to higher rates.
- Contractual services has increased slightly by just over \$3,700.
- Contractual Services increased due to an increase in the line item for alarm service.

## **Solid Waste: Fund 06**

- Solid waste revenue fluctuates based upon customer base and annual price increases.
- GL's that were added to help track SB1383 fees have been removed due to the waiver granted by CalRecycle exempting the District from curbside organics collection until 2028.
- Residential trash service and ESFR revenue has increased due to the addition of residents within the newly annexed area.
- Extra solid waste services revenue increased by \$22,848 due to an analysis customers with extra trash barrel. This number more closely reflects the revenue collected.
- Salaries decreased due to the Recycling Center Supervisor being expensed fully in fund 03.
- County disposal fees increased by \$21,037.

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

- There were some changes in full time staffing allocation. The Recycling Center Supervisor is now fully expensed to this fund.
- Salaries and benefits have decreased by \$10,452 due to a reduction in part time staff.
- Bank charges increased by \$2,900 due to an increase in fees.
- Operating supplies increased by \$1,135 over last year's budget.
- The employee incentive program decreased by \$2,000.
- Operating supplies decreased by \$3,000.
- Electricity costs increased by \$2,300 due to an increase in rates.

## **Properties: Fund 04**

- There are no employees assigned to this fund.
- Rental income pays for the debt service on the park property.
- Smithson rents increased by \$12,600.
- Wild Rd. rents increased by \$1,440.
- Electricity costs increased by \$1,200 due to an increase in rates.
- Some utilities increased based upon trends and rate increases.

## **Parks: Fund 05**

- Program revenues are projections based upon prior actual revenue. Program fees typically break even and fluctuate every year with participation.
- Board discretionary revenue funds park operations.
- Removed 30% of Program Assistant and moved to Admin.
- Staffing levels have changed from 1 full time maintenance worker to .5 FTE and the addition of a maintenance contractor.
- The General Manager holds the license for herbicides and pesticides – CEU's are required to maintain this license.
- The street lighting bill is paid out of the park fund with revenue from the property taxes.
- The budget for the concerts in the park was increased by \$3,000 due to higher costs for bands and fireworks.
- The allocation to the Senior Center was reduced from \$2,500 to \$500.

## **Administration: Fund 10**

- The District has seen an impressive increase in investment earnings, and Staff anticipates this will continue through January 2024.
- Franchise fees increase based upon CPI increase and the increase in customers in the newly annexed area.
- Solid Waste billing fees pays for one customer service staff member.
- The Program Assistant was moved 100% to the Administration fund.
- Site tower rent increased by \$16,689.
- Property taxes increased \$14,342.
- Board discretionary revenue increased by \$30,610.
- Contractual services increased slightly by \$2,470.
- Audit and financial support services were approved by the Board in separate actions.

# Budget Process

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

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

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

## **Capital Improvement Projects Budget Process**

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

## **Summary**

The Fiscal Year 2025 Budget reflects Staff's best estimates of expenditures anticipated for the fiscal year. The District continues its commitment to responsible stewardship of the public's money through sound fiscal management practices. The new budget format was developed last fiscal year to provide a greater level of detail for the public on how the District spends the funds entrusted to the District for services provision. District Staff is focused on providing excellent services and programs to the customers of the District while maintaining the water and wastewater infrastructure, providing solid waste services and being responsive to the needs of the community.

# User Fees and Charges

## Water Rates

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

| Meter Size | Monthly Meter Charge |
|------------|----------------------|
| 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 the staff's best efforts and keeping expenses down, rising operational costs and the necessity for capital projects requires a rate increase. The District hired a third-party consultant to perform a rate study evaluating the cost of service with adequate debt coverage and sufficient operating revenue. The study looked at charges for service, infrastructure replacement and capital projects, and inflationary pressure on routine operating costs. Based upon these factors the following rates were approved by the Board on December 2, 2021. There is no rate increase for FY2024.

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

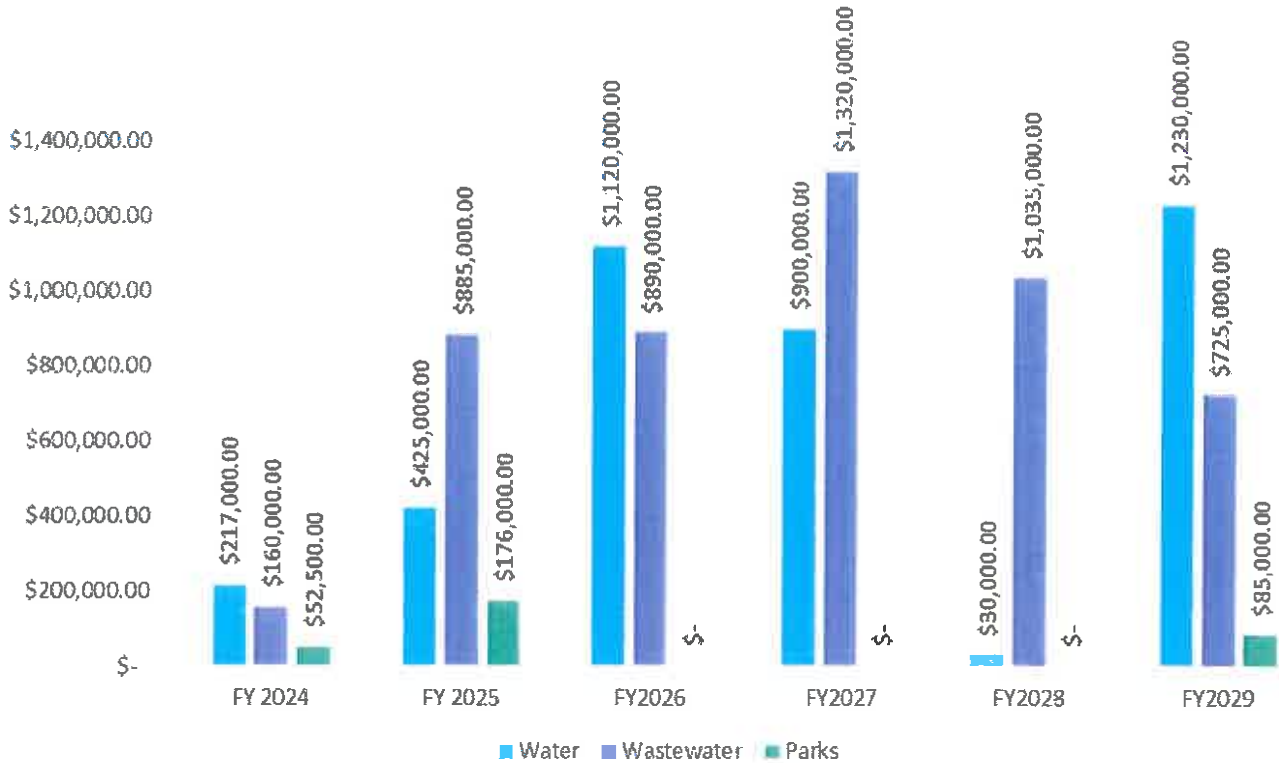


# Capital Improvement Projects

Capital projects and expenditures are purchased in accordance with the District's Purchasing Policy. The cost must exceed \$5,000 and have an expected life of more than one year to be capitalized. Capital Improvement Projects are unique construction projects that provide improvements or additions such as building improvements and infrastructure. All Capital Improvement Projects over the General Managers signing authority require Board approval before commencing. The plan provides a working blueprint for sustaining and improving the community's infrastructure. It coordinates strategic planning, financial capacity, and physical development. The CIP is a working document and is reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure that the infrastructure exists maintain the community's infrastructure and protect public health and safety.

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

### Capital Improvement Projects



# 5 Year Water Capital Improvement Plan

|  | FY 2024           | FY 2025           | FY2026              | FY2027            | FY2028           | FY2029              |
|--|-------------------|-------------------|---------------------|-------------------|------------------|---------------------|
| Camera System & Lights                   |                   | \$ 10,000.00      |                     |                   |                  |                     |
| Automated Gate                           |                   | \$ 12,000.00      |                     |                   |                  |                     |
| Material Storage Bays                    |                   | \$ 12,000.00      |                     |                   |                  |                     |
| New Well (Community Center)              |                   |                   | \$ 1,000,000.00     |                   |                  |                     |
| Generator Well 13                        |                   | \$ 110,000.00     |                     |                   |                  |                     |
| Well 13 Rehab                            |                   |                   |                     |                   |                  | \$ 90,000.00        |
| Well 1A Building Improvements            |                   |                   | \$ 40,000.00        |                   |                  |                     |
| Well Rehabilitation 1A                   |                   |                   |                     |                   |                  | \$ 90,000.00        |
| Abandon Wells 5 & 6                      |                   |                   |                     |                   | \$ 30,000.00     |                     |
| Engineering for Tank isolation valving   |                   |                   |                     | \$ 200,000.00     |                  |                     |
| North & South Tank - Interior Re-Coating |                   |                   |                     | \$ 500,000.00     |                  |                     |
| North & South Tank - Valves & Manifold   |                   |                   |                     | \$ 200,000.00     |                  |                     |
| New Turbine Pumps Well 4A & Rehab        |                   | \$ 125,000.00     |                     |                   |                  |                     |
| AMI Meters                               | \$ 90,000.00      | \$ 60,000.00      |                     |                   |                  |                     |
| Service Truck                            |                   |                   |                     |                   |                  |                     |
| Service Truck                            | \$ 65,000.00      |                   |                     |                   |                  |                     |
| Air Compressor                           |                   | \$ 6,000.00       |                     |                   |                  |                     |
| Arc Welder/Mig Welder                    |                   |                   | \$ 5,000.00         |                   |                  |                     |
| Valves (4)                               | \$ 20,000.00      | \$ 20,000.00      | \$ 10,000.00        |                   |                  |                     |
| SCADA Software Upgrade                   |                   |                   |                     |                   |                  |                     |
| River Crossing Permitting                |                   |                   |                     |                   |                  | \$ 50,000.00        |
| River Crossing Water Pipeline            |                   |                   |                     |                   |                  | \$1,000,000.00      |
| Portable Lift                            |                   | \$ 20,000.00      |                     |                   |                  |                     |
| 20' Equipment Trailer with Wench         | \$ 12,000.00      |                   |                     |                   |                  |                     |
| Chlorine Truck Replace WOM Truck         |                   |                   | \$ 55,000.00        |                   |                  |                     |
| Air Compressor                           |                   |                   |                     |                   |                  |                     |
| Concrete Well 13                         | \$ 50,000.00      |                   |                     |                   |                  |                     |
| Hydrant Replacements (4)                 |                   | \$ 15,000.00      | \$ 10,000.00        |                   |                  |                     |
| Used Skip Loader                         |                   | \$ 35,000.00      |                     |                   |                  |                     |
| <b>otal Water Capital Projects</b>       | <b>\$ 217,000</b> | <b>\$ 425,000</b> | <b>\$ 1,120,000</b> | <b>\$ 900,000</b> | <b>\$ 30,000</b> | <b>\$ 1,230,000</b> |

# 5 Year Wastewater Capital Improvement Plan

|   | FY 2024    | FY 2025    | FY 2026    | FY 2027      | FY2028       | FY2029     |
|---|------------|------------|------------|--------------|--------------|------------|
| Rehab Digester  |            |            |            | \$ 175,000   |              |            |
| Generator replacement wiring & conduit  |            |            |            |              |              | \$ 150,000 |
| Plant & Lift Station #1 SCADA   |            |            |            |              |              |            |
| Plant Sludge Lines (Replacement)  |            |            |            | \$ 600,000   |              |            |
| 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 chamber and Concrete Repair & Replacement. New grating |            |            |            |              | \$ 360,000   |            |
| BioFilter Rebuild TF#1 & TF#2   |            |            |            | \$ 75,000    |              |            |
| Collection System Lining - Various areas  | -          | \$ 30,000  | \$ 30,000  |              |              |            |
| Fine Bar Screen   |            | \$ 130,000 |            |              |              |            |
| New Trickling Filter Pump (2)   | \$ 70,000  |            |            |              |              |            |
| Pump Room Valve Replacements (18)   |            | \$ 20,000  |            |              |              |            |
| Sump Pumps (5)  |            |            | \$ 20,000  |              |              |            |
| Backhoe   |            |            | \$ 160,000 |              |              |            |
| Diaphragm Sludge Pumps  |            | \$ 80,000  |            |              |              |            |
| Headworks Fence Repair & Modification   |            | \$ 50,000  |            |              |              |            |
| Headworks Electrical Repair/Replacement   |            | \$ 115,000 |            |              |              |            |
| Coarse Barscreen Replacement  |            |            |            |              | \$ 250,000   |            |
| Primary Clarifier Coating   |            | \$ 300,000 |            |              |              |            |
| New Filtrate Pumps, Electrical Panel & Sonic Meter                                  | \$ 60,000  |            |            |              |              |            |
| Solar Field   |            |            |            |              |              | \$ 120,000 |
| Collection System Lining - Vista to Sunshine  |            |            | \$ 350,000 |              |              |            |
| Plant and Process Camera System   | \$ 30,000  |            |            |              |              |            |
| Electrical Replacement Primary, Secondary, Digest                                   |            |            | -          | \$ 150,000   |              |            |
| Sewer Camera  |            |            |            |              | \$ 75,000    |            |
| Trickling Filter Drives. Panels & enclosure   |            |            |            |              |              | \$ 400,000 |
| Asphalt Road in Plant   |            |            |            |              | \$ 350,000   |            |
| Pick up truck (Chevy 1500)  |            | \$ 40,000  |            |              |              |            |
| Climate Control for Electrical  |            |            |            |              |              |            |
| Blowers   |            | \$ 80,000  |            |              |              |            |
| Effluent Mag Meter with installation  |            |            | \$ 30,000  |              |              |            |
| Lift Systems in Blower Room   |            | \$ 40,000  |            |              |              |            |
| Influent Slide Gate Replacement   |            |            |            |              |              | \$ 55,000  |
|   | \$ 160,000 | \$ 885,000 | \$ 890,000 | \$ 1,320,000 | \$ 1,035,000 | \$ 725,000 |

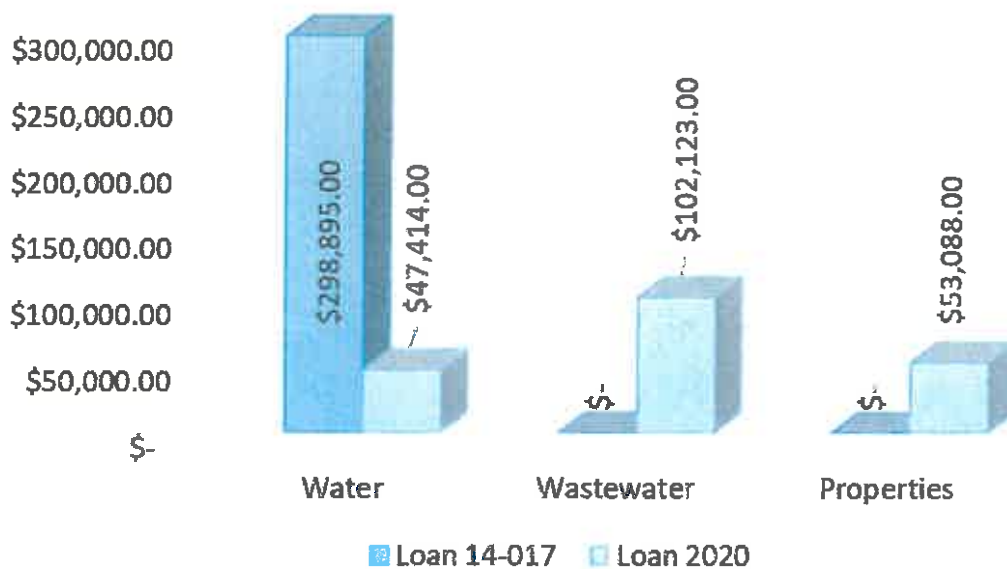
# 5 Year Park Capital Improvement Plan

| Project  | FY 2024   | FY 2025    | FY 2026 | FY 2027 | FY 2028        | FY 2029   | Grant Only   |
|--|---|------------|---------|---------|----------------|-----------|--------------|
| Community Center Parking Lot Resurfacing                         | Complete  |            |         |         |                |           |              |
| Community Center HVAC  | Complete  |            |         |         |                |           |              |
| Roof Replacement - Community Center                              | Complete  |            |         |         |                |           |              |
| Camera System for Park   | \$ 15,000   |            |         |         |                |           |              |
| Electronic Gates (2)   | \$ 20,000   |            |         |         |                |           |              |
| Community Center Card Lock - <b>Reduced</b>                      | \$ 5,000  |            |         |         |                |           |              |
| Ride on Lawnmower - NEW  | \$ 4,000  |            |         |         |                |           |              |
| Leaf and Lawn Vacuum - NEW                                       | \$ 3,500  |            |         |         |                |           |              |
| Bathroom Unit for Park - NEW                                     | \$ 5,000  |            |         |         |                |           |              |
| Community Center Parking Lot Lights (New area)                   | Moved to FY 25                                      | \$ 10,000  |         |         |                |           |              |
| DG Walking Path Memorial Grove                                   | Moved to FY 25                                      | \$ 10,000  |         |         |                |           |              |
| Sports field Lighting - <b>Reduced</b>                           | Reduced to match remaining grant and moved to FY 25 | \$ 150,000 |         |         |                |           |              |
| Dirt bicycle track for kids at Wild Road Park around Nature Play |   | \$ 1,000   |         |         |                |           |              |
| Driver's Box for RC Track - <b>Increased</b>                     |   | \$ 5,000   |         |         |                |           |              |
| Additional Playground Features                                   |   |            |         |         | Moved to FY 29 | \$ 20,000 |              |
| Improvements to Unit D   |   |            |         |         | Moved to FY 29 | \$ 65,000 |              |
| New Dog Park (Galleon or Community Center)                       |   |            |         |         |                |           | \$ 25,000    |
| Pickleball Courts -formerly handball                             |   |            |         |         |                |           | \$ 40,000    |
| Parking Lot Lighting (Wild Road) using LED                       |   |            |         |         |                |           | \$ 50,000    |
| Solid Surfacing at Wild Rd playground                            |   |            |         |         |                |           | \$ 65,000    |
| Parking Lot at Community Park                                    |   |            |         |         |                |           | \$ 250,000   |
| Lighting for Baseball Fields                                     |   |            |         |         |                |           | \$ 500,000   |
| <b>Community Center Park</b>                                     |   |            |         |         |                |           |              |
| Community Garden   |   |            |         |         |                |           | \$ 10,000    |
| Public Art (Veteran Memorial)                                    |   |            |         |         |                |           | \$ 25,000    |
| Park Shelters  |   |            |         |         |                |           | \$ 40,000    |
| Outdoor Basketball   |   |            |         |         |                |           | \$ 50,000    |
| Fencing  |   |            |         |         |                |           | \$ 85,000    |
| Safety lighting  |   |            |         |         |                |           | \$ 150,000   |
| Playground   |   |            |         |         |                |           | \$ 150,000   |
| Mini Golf  |   |            |         |         |                |           | \$ 150,000   |
| Walking Paths  |   |            |         |         |                |           | \$ 150,000   |
| Open space, trees, irrigation, grading                           |   |            |         |         |                |           | \$ 200,000   |
| Pump Track   |   |            |         |         |                |           | \$ 250,000   |
| Splash Pad   |   |            |         |         |                |           | \$ 500,000   |
| Building w/ amp theater  |   |            |         |         |                |           | \$ 4,300,000 |
|  | \$ 52,500   | \$ 176,000 | \$ -    | \$ -    | \$ -           | \$ 85,000 | \$ 6,990,000 |

# Debt Service

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

|              | Water                | Wastewater           | Property            | Balance Due after FY24 |
|--------------|----------------------|----------------------|---------------------|------------------------|
| Loan 2014    | \$ 298,895.00        | \$0                  | \$0                 | \$ 2,839,501.55        |
| Loan 2020*   | \$ 47,414.00         | \$ 102,123.00        | \$ 53,088.00        | \$ 1,118,428.00        |
| <b>TOTAL</b> | <b>\$ 346,309.00</b> | <b>\$ 102,123.00</b> | <b>\$ 53,088.00</b> | <b>\$ 2,839,501.55</b> |

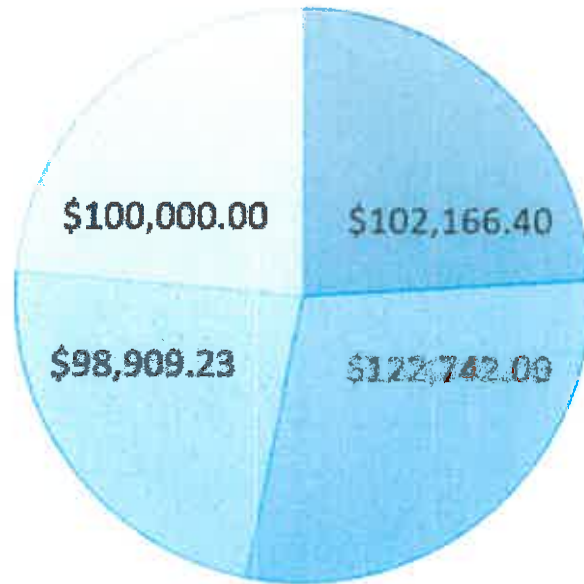




# Board Discretionary Revenue

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

### Board Discretionary Revenue



- Solid Waste Franchise Fees
- Property Taxes
- Cellular Lease
- Internet Infrastructure Lease

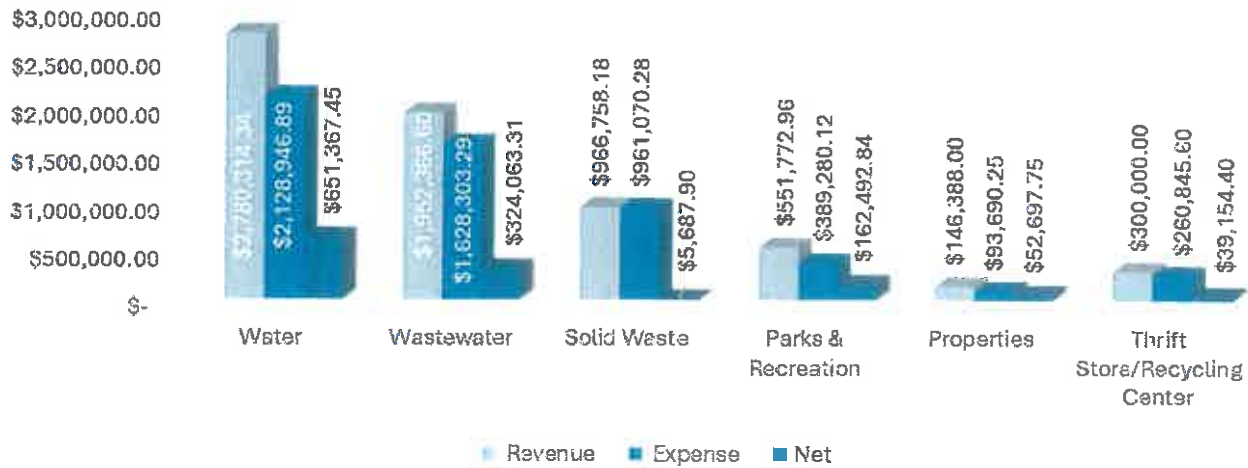
# Budget Summary

## Operating Budget

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

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

Revenue vs. Expense



# Water Department



**2,069**

**Service Orders  
Completed**



**1,470**

**Acre Feet Pumped**



**495**

**New meters  
Installed**



**313**

**Water quality samples  
taken**



**37**

**Miles of pipeline**



**2,864**

**Service  
Connections**

## 2024-25 Goals

- ⇒ Continue meter replacement program
- ⇒ Rehab Well 4
- ⇒ Install new entrance gate at the operations yard
- ⇒ Install new SCADA system
- ⇒ Complete operations building office
- ⇒ Continue hydrant maintenance and flushing program
- ⇒ Continue hydrant rehabilitation program
- ⇒ Build shade storage structure

## Staffing

Water Operations Manager—1 FTE

Water System Operator III—1 FTE

Water System Operator II—1 FTE

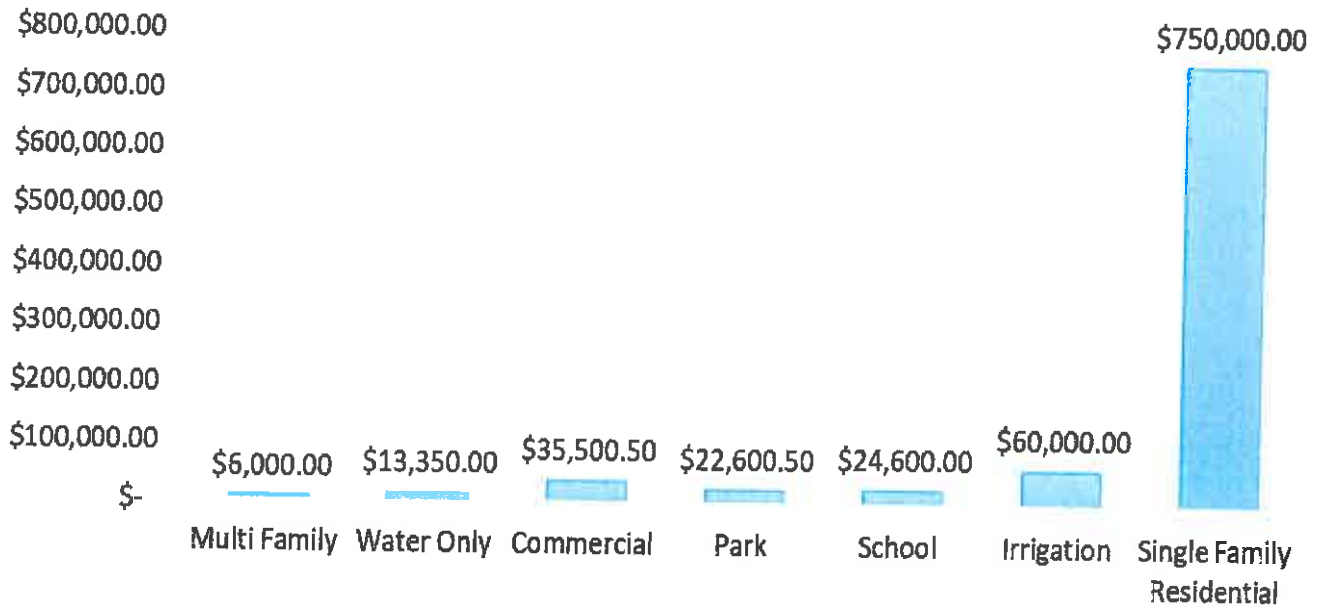
Water Maintenance Worker I—1 FTE

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

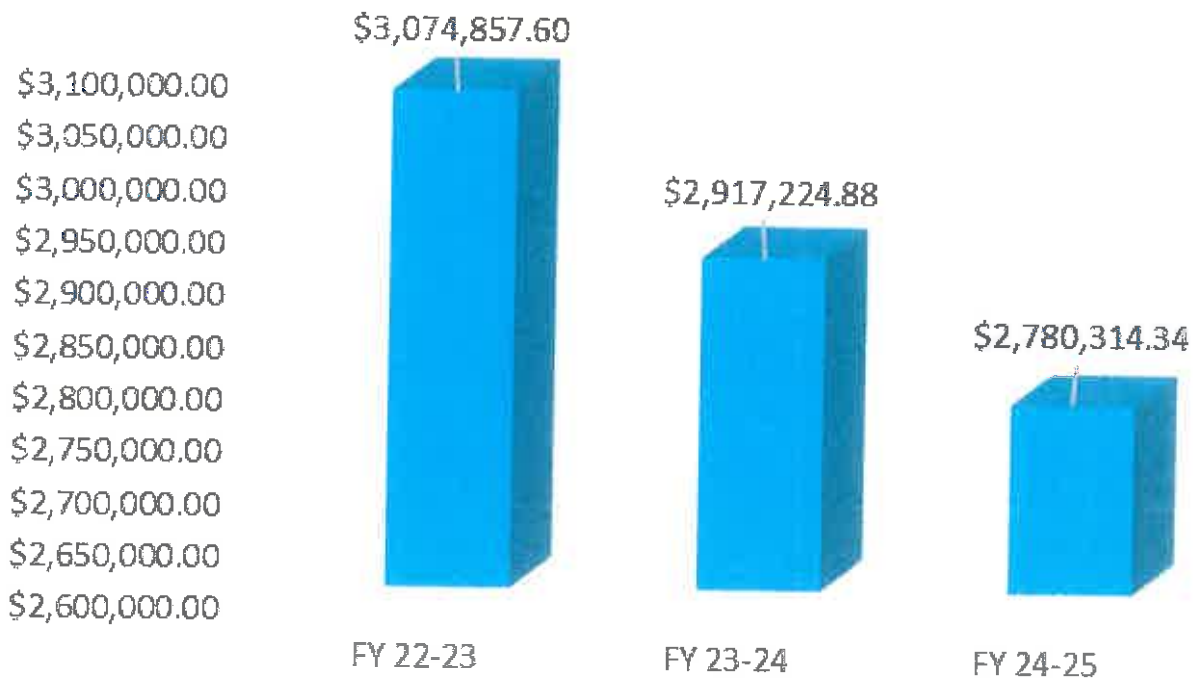
Potable water is treated at the pump site with a small amount of chlorine used for disinfection prior to introduction into the distribution system. The Water Fund provides for the operation and maintenance of the water supply and distribution system ensuring a safe, uninterrupted, potable water supply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

# Water Fund Revenue

## Water Sales - Consumption



## Budget FY 23 - 25



Defined Budgets

| Fund: 01 - Water Operations                           |  | FY 2021-2022 | FY 2021-2022   | FY 2021-2022 | FY 2022-2023   | FY 2022-2023 | FY 2023 - 2024 | FY 2023 - 2024 | Defined Budgets |
|---|--|--------------|----------------|--------------|----------------|--------------|----------------|----------------|-----------------|
| Revenue   |  | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity   | Final Approved |                 |
| 01-410011-00-0  |  | 1,505,890.32 | 1,514,473.53   | 1,505,890.32 | 1,516,628.80   | 1,505,890.32 | 1,268,622.74   | 1,509,758.52   |                 |
| Budget Detail   |  |              |                |              |                |              |                |                |                 |
| Budget Code   |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Description   |  |              |                |              |                |              |                |                |                 |
| Water Sales - Single Family-Me...                     |  |              |                |              |                |              |                |                |                 |
| Single Family .75" or 1" Mtr: \$46.05 x 12 = \$552.60 |  |              | 2,730.00       |              | -552.60        |              |                |                |                 |
| Single Family 2" Meter: \$96.71 x 12 = \$1160.52      |  |              | 1.00           |              | -1,160.52      |              |                |                |                 |
| 01-410012-00-0  |  | 780,000.00   | 730,632.00     | 780,000.00   | 665,702.01     | 750,000.00   | 533,242.12     | 600,000.00     |                 |
| Budget Detail   |  |              |                |              |                |              |                |                |                 |
| Budget Code   |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Description   |  |              |                |              |                |              |                |                |                 |
| Water Sales - Multi-Family-Met...                     |  |              |                |              |                |              |                |                |                 |
| Consumption   |  |              | 400,000.00     |              | -1.50          |              |                |                |                 |
| 01-410311-00-0  |  | 10,831.32    | 12,857.72      | 10,831.32    | 13,907.70      | 10,831.32    | 10,854.47      | 11,361.07      |                 |
| Budget Detail   |  |              |                |              |                |              |                |                |                 |
| Budget Code   |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Description   |  |              |                |              |                |              |                |                |                 |
| Multi Family 2" Meter - Internal Condos               |  |              | 1.00           |              | 96.71          |              |                |                |                 |
| Multi-Family .75" & 1" Meter - Internal               |  |              | 2.00           |              | 46.05          |              |                |                |                 |
| Apex  |  |              |                |              |                |              |                |                |                 |
| Multi-Family 1" Meter: \$46.05x 12 = \$552.60         |  |              | 2.00           |              | -552.60        |              |                |                |                 |
| Multi-Family 2" Meter: \$96.71x 12 = \$1160.52        |  |              | 9.00           |              | -1,160.52      |              |                |                |                 |
| 01-410312-00-0  |  | 5,550.00     | 4,960.26       | 4,500.00     | 4,747.46       | 6,000.00     | 4,003.50       | 4,500.00       |                 |
| Budget Detail   |  |              |                |              |                |              |                |                |                 |
| Budget Code   |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Description   |  |              |                |              |                |              |                |                |                 |
| Water Sales - Multi-Family-Con...                     |  |              |                |              |                |              |                |                |                 |
| Consumption   |  |              | 3,000.00       |              | -1.50          |              |                |                |                 |
| 01-410311-00-0  |  | 7,959.80     | 13,815.00      | 10,000.00    | 13,815.00      | 10,000.00    | 11,512.50      | 12,000.00      |                 |
| Budget Detail   |  |              |                |              |                |              |                |                |                 |
| Budget Code   |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Final Approved  |  |              |                |              |                |              |                |                |                 |
| Description   |  |              |                |              |                |              |                |                |                 |
| Water Sales - Water Only-Meter                        |  |              |                |              |                |              |                |                |                 |
| Water Sales - Water Only-Cons...                      |  |              | 15,477.00      |              | 13,105.50      |              | 9,877.50       |                |                 |





**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

|   | FY 2021-2022 | FY 2021-2022   | FY 2022-2023 | FY 2022-2023   | FY 2023 - 2024 | FY 2023 - 2024 | FY 2024-2025   |
|---|--------------|----------------|--------------|----------------|----------------|----------------|----------------|
|   | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget   | YTD Activity   | Final Approved |
| <u>01-411522-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Water Sales - School-Consumpt...              | 29,856.00    | 25,428.00      | 24,900.00    | 25,599.00      | 24,600.00      | 21,387.00      | 23,250.00      |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| Consumption                                   |              | 15,500.00      |              |                |                |                |                |
|   |              |                | Units        | Price          | Amount         |                |                |
|   |              |                |              | -1.50          | -23,250.00     |                |                |
| <u>01-413041-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Water Sales - Irrigation-Meter                | 17,186.52    | 17,186.52      | 17,186.52    | 19,640.63      | 17,186.52      | 15,966.17      | 18,402.36      |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| 1" - \$46.05 x 12 = \$552.60                  |              |                | Units        | Price          | Amount         |                |                |
| 2" - \$96.71x 12 = \$1160.52                  |              |                | 6.00         | -552.60        | -3,315.60      |                |                |
|   |              |                | 13.00        | -1,160.52      | -15,086.76     |                |                |
| <u>01-413042-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Water Sales - Irrigation-Consum...            | 52,500.00    | 60,018.00      | 52,500.00    | 67,629.00      | 60,000.00      | 40,446.00      | 50,100.00      |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| Consumption                                   |              | 33,400.00      |              |                |                |                |                |
|   |              |                | Units        | Price          | Amount         |                |                |
|   |              |                |              | -1.50          | -50,100.00     |                |                |
| <u>01-415000-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Permits & Inspections                         | 360.00       | 300.00         | 360.00       | 360.00         | 120.00         | 840.00         | 480.00         |
| Connection Fees                               | 9,006.60     | 11,258.25      | 9,006.60     | 13,509.90      | 4,503.30       | 31,523.10      | 9,006.60       |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| Connection Fee \$2251.65                      |              |                | Units        | Price          | Amount         |                |                |
|   |              |                | 4.00         | -2,251.65      | -9,006.60      |                |                |
| <u>01-416500-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Water Supply Fee                              | 20,000.00    | 30,000.00      | 20,000.00    | 30,000.00      | 10,000.00      | 70,000.00      | 20,000.00      |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| Water Supply Fee                              |              |                | Units        | Price          | Amount         |                |                |
|   |              |                | 4.00         | -5,000.00      | -20,000.00     |                |                |
| <u>01-417000-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Meter Installation                            | 2,400.00     | 3,000.00       | 2,400.00     | 3,600.00       | 1,200.00       | 8,400.00       | 2,400.00       |
| <b>Description</b>                            |              |                |              |                |                |                |                |
| Meter Installation Fee                        |              |                | Units        | Price          | Amount         |                |                |
|   |              |                | 4.00         | -600.00        | -2,400.00      |                |                |
| <u>01-419000-00-0</u><br><b>Budget Detail</b> |              |                |              |                |                |                |                |
| <b>Budget Code</b>                            |              |                |              |                |                |                |                |
| Final Approved                                |              |                |              |                |                |                |                |
| Fees & Charges                                | 25,000.00    | 22,015.71      | 18,000.00    | 23,294.50      | 18,000.00      | 25,288.08      | 20,000.00      |
| Delinquent Fees & Penalties                   | 30,000.00    | 46,850.76      | 35,000.00    | 50,090.86      | 50,000.00      | 50,250.69      | 50,000.00      |
| Mechanic Service Reimbursem...                | 19,533.44    | 20,109.75      | 21,553.50    | 7,580.06       | 0.00           | 0.00           |                |
| Sale or Lease of Water Rights                 | 0.00         | 334,214.42     | 0.00         | 401,244.93     | 300,000.00     | 428,474.84     | 300,000.00     |
| Special Assmt - Water Standby                 | 18,000.00    | 16,859.70      | 22,820.00    | 16,496.40      | 22,670.00      | 16,965.90      | 17,880.00      |

Defined Budgets

| Fund: 01 - Water Operations<br>Expense | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | Defined Budgets |                |
|--|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|-----------------|----------------|
|  |                              |                                |                              |                                |                                |                                | FY 2024-2025    | Final Approved |
| 01-500001-00-0                         | 279,247.02                   | 294,295.11                     | 305,496.62                   | 325,285.26                     | 393,806.40                     | 344,230.60                     | 418,184.00      |                |
| 01-500002-00-0                         | 14,000.00                    | 13,941.60                      | 14,000.00                    | 13,691.72                      | 14,000.00                      | 11,693.39                      | 14,000.00       |                |
| 01-500003-00-0                         | 14,090.00                    | 13,864.28                      | 14,090.00                    | 12,937.14                      | 14,090.00                      | 11,960.00                      | 14,090.00       |                |
| <b>Budget Detail</b>                   |                              |                                |                              |                                |                                |                                |                 |                |
| <b>Budget Code</b>                     |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| 01-500004-00-0                         | 19,534.00                    | 37,608.94                      | 21,553.50                    | 13,702.63                      | 0.00                           | 0.00                           | 0.00            |                |
| 01-510000-00-0                         | 35,427.09                    | 31,226.53                      | 40,946.00                    | 34,240.68                      | 43,359.72                      | 38,963.59                      | 53,586.35       |                |
| 01-510001-00-0                         | 62,400.00                    | 45,583.86                      | 62,880.00                    | 45,766.87                      | 62,880.00                      | 50,436.01                      | 78,600.00       |                |
| 01-510002-00-0                         | 5,766.15                     | 13,319.41                      | 8,575.00                     | 12,131.51                      | 9,369.00                       | 4,565.89                       |                 |                |
| 01-510003-00-0                         | 6,919.23                     | 7,643.77                       | 7,564.00                     | 6,438.04                       | 5,965.00                       | 5,428.64                       | 6,267.25        |                |
| 01-510005-00-0                         | 0.00                         | 4,086.49                       | 0.00                         | 3,749.60                       | 0.00                           | 3,844.07                       |                 |                |
| 01-510007-00-0                         | 0.00                         | 13,453.13                      | 0.00                         | 13,539.71                      | 0.00                           | 11,572.01                      |                 |                |
| 01-510008-00-0                         | 0.00                         | 5,829.48                       | 0.00                         | 6,400.96                       | 0.00                           | 6,497.58                       |                 |                |
| 01-510009-00-0                         | 2,800.00                     | 2,998.35                       | 3,279.00                     | 4,136.68                       | 8,468.00                       | 6,157.36                       | 8,910.52        |                |
| 01-510100-00-0                         | 0.00                         | -121,716.00                    | 0.00                         | 89,375.00                      | 0.00                           | 0.00                           | 0.00            |                |
| 01-521000-00-0                         | 6,000.00                     | 3,822.50                       | 6,000.00                     | 17,981.50                      | 4,000.00                       | 7,697.00                       | 5,000.00        |                |
| 01-521500-00-0                         | 21,080.00                    | 40,329.41                      | 31,840.00                    | 29,331.00                      | 19,595.00                      | 20,225.11                      | 20,975.00       |                |
| <b>Budget Detail</b>                   |                              |                                |                              |                                |                                |                                |                 |                |
| <b>Budget Code</b>                     |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |
| Final Approved                         |                              |                                |                              |                                |                                |                                |                 |                |

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



**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|                       | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|-----------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Rent - BLM Tank Sites | 1,260.00                     | 1,260.00                       | 1,890.00                     | 1,260.00                       | 1,890.00                       | 0.00                           | 2,000.00                       |
| Utilities - Electric  | 207,247.04                   | 196,430.47                     | 207,247.04                   | 178,659.51                     | 209,725.00                     | 181,242.15                     | 209,725.00                     |

**Budget Detail**

| Description             | Units | Price     | Amount    |
|-------------------------|-------|-----------|-----------|
| Park Well 3-033-0695-77 | 1.00  | 1,200.00  | 1,200.00  |
| Water Shop              | 1.00  | 2,705.00  | 2,705.00  |
| Well #1 3-029-4595-77   | 1.00  | 50,000.00 | 50,000.00 |
| Well #13                | 1.00  | 80,000.00 | 80,000.00 |
| Well #2: 3-029-4601-27  | 1.00  | 589.00    | 589.00    |
| Well #3 3-029-4595-87   | 1.00  | 1,090.00  | 1,090.00  |
| Well #4 3-029-4596-03   | 1.00  | 70,527.00 | 70,527.00 |
| Well #6 3-029-4596-36   | 1.00  | 800.00    | 800.00    |
| Well #7 3-029-4596-44   | 1.00  | 1,200.00  | 1,200.00  |
| Well #8 3-029-4596-58   | 1.00  | 1,025.00  | 1,025.00  |
| Well #9: 3-029-4596-71  | 1.00  | 589.00    | 589.00    |

**01-531001-00-0**

|                       |          |          |          |          |          |          |
|-----------------------|----------|----------|----------|----------|----------|----------|
| Utilities - Gas       | 500.00   | 199.09   | 500.00   | 121.00   | 150.00   |          |
| Utilities - Telephone | 5,000.00 | 5,044.02 | 5,000.00 | 4,128.81 | 3,428.00 | 3,756.00 |

**Budget Detail**

| Description                         | Units | Price  | Amount   |
|-------------------------------------|-------|--------|----------|
| Verizon - 5 Water Staff             | 12.00 | 250.00 | 3,000.00 |
| Verizon Wireless - Tablet (4 units) | 12.00 | 63.00  | 756.00   |

**01-541000-00-0**

|                            |           |           |           |           |           |           |           |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Operations and Maintenance | 90,000.00 | 52,910.44 | 90,000.00 | 40,584.84 | 90,000.00 | 48,487.20 | 90,000.00 |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

**Budget Detail**

| Description                                       | Units | Price     | Amount    |
|---|-------|-----------|-----------|
| Distributon Parts & Materials / Maintenance Servc | 1.00  | 65,000.00 | 65,000.00 |
| Meters and Meter Parts                            | 1.00  | 25,000.00 | 25,000.00 |

**01-545000-00-0**

|                     |           |           |           |           |          |          |          |
|---------------------|-----------|-----------|-----------|-----------|----------|----------|----------|
| Vehicle Maintenance | 10,000.00 | 12,297.96 | 10,000.00 | 12,565.18 | 7,000.00 | 9,014.54 | 7,000.00 |
|---------------------|-----------|-----------|-----------|-----------|----------|----------|----------|

**01-545001-00-0**

|              |           |           |           |           |           |           |           |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Vehicle Fuel | 17,700.00 | 25,743.86 | 25,000.00 | 28,249.51 | 25,000.00 | 23,301.29 | 30,000.00 |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

**01-552700-00-0**

|                                 |          |        |          |        |          |        |          |
|---------------------------------|----------|--------|----------|--------|----------|--------|----------|
| Mileage and Travel Reimburse... | 1,500.00 | 717.15 | 1,500.00 | 636.31 | 1,500.00 | 322.13 | 2,000.00 |
|---------------------------------|----------|--------|----------|--------|----------|--------|----------|

**01-553000-00-0**

|                    |           |           |           |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Operating Supplies | 13,000.00 | 35,147.97 | 18,000.00 | 34,342.87 | 24,000.00 | 20,069.14 | 24,000.00 |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

**Budget Detail**

| Description             | Units | Price     | Amount    |
|-------------------------|-------|-----------|-----------|
| Chlorine                | 1.00  | 16,000.00 | 16,000.00 |
| Misc Operating Supplies | 1.00  | 8,000.00  | 8,000.00  |



**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|  | FY 2021-2022 | FY 2021-2022   | FY 2022-2023 | FY 2022-2023   | FY 2023 - 2024 | FY 2023 - 2024 | FY 2024-2025   |
|--|--------------|----------------|--------------|----------------|----------------|----------------|----------------|
|  | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget   | YTD Activity   | Final Approved |

|                            |          |        |          |        |          |        |          |
|----------------------------|----------|--------|----------|--------|----------|--------|----------|
| Water Conservation Program | 4,158.00 | 607.72 | 4,000.00 | 562.46 | 4,000.00 | 560.30 | 4,000.00 |
|----------------------------|----------|--------|----------|--------|----------|--------|----------|

01-553555-00-0

**Budget Detail**

| Description                          | Units  | Price  | Amount   |
|--------------------------------------|--------|--------|----------|
| AWAC Calendar                        | 300.00 | 1.26   | 378.00   |
| Misc                                 | 1.00   | 222.00 | 222.00   |
| Toilet Rebate Program                | 25.00  | 100.00 | 2,500.00 |
| Water Audit                          | 1.00   | 100.00 | 100.00   |
| Water Conservation Printed Materials | 1.00   | 500.00 | 500.00   |
| Water Conservation Workshop          | 3.00   | 100.00 | 300.00   |

01-553600-00-0

**Budget Detail**

|          |          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|----------|
| Uniforms | 2,500.00 | 2,510.22 | 3,500.00 | 2,235.81 | 3,500.00 | 3,500.00 |
|----------|----------|----------|----------|----------|----------|----------|

01-554600-00-0

**Budget Detail**

|             |          |          |          |          |          |          |
|-------------|----------|----------|----------|----------|----------|----------|
| Small Tools | 3,000.00 | 3,425.67 | 3,500.00 | 2,769.49 | 3,500.00 | 3,500.00 |
|-------------|----------|----------|----------|----------|----------|----------|

01-556500-00-0

**Budget Detail**

|                      |        |        |        |        |        |        |
|----------------------|--------|--------|--------|--------|--------|--------|
| Dues & Subscriptions | 250.00 | 405.00 | 250.00 | 446.00 | 250.00 | 696.00 |
|----------------------|--------|--------|--------|--------|--------|--------|

**Budget Code**

|                |            |        |
|----------------|------------|--------|
| Final Approved | AWWA - WOM | 321.00 |
| Final Approved | HDMWA      | 250.00 |
| Final Approved | Misc       | 125.00 |

01-561000-00-0

**Budget Detail**

|                  |          |           |           |           |           |           |
|------------------|----------|-----------|-----------|-----------|-----------|-----------|
| Watermaster Fees | 7,000.00 | 10,254.77 | 15,200.00 | 14,723.41 | 15,200.00 | 15,000.00 |
|------------------|----------|-----------|-----------|-----------|-----------|-----------|

**Budget Code**

|                |                              |           |
|----------------|------------------------------|-----------|
| Final Approved | Watermaster Fees (\$6.86/AF) | 15,000.00 |
|----------------|------------------------------|-----------|

01-590100-00-0

**Budget Detail**

|                  |      |          |      |      |      |      |
|------------------|------|----------|------|------|------|------|
| Bad Debt Expense | 0.00 | 1,190.65 | 0.00 | 0.00 | 0.00 | 0.00 |
|------------------|------|----------|------|------|------|------|

01-595001-00-0

**Budget Detail**

|                  |            |            |            |            |            |            |            |
|------------------|------------|------------|------------|------------|------------|------------|------------|
| Interest Expense | 136,196.32 | 130,860.29 | 127,766.00 | 124,914.07 | 118,991.00 | 115,962.45 | 113,893.55 |
|------------------|------------|------------|------------|------------|------------|------------|------------|

**Budget Code**

|                |                    |            |
|----------------|--------------------|------------|
| Final Approved | 2014 Loan - 14-017 | 108,698.18 |
| Final Approved | 2020 Loan - 20-024 | 5,195.37   |

01-600000-00-0

**Budget Detail**

|              |      |            |      |            |      |      |
|--------------|------|------------|------|------------|------|------|
| Depreciation | 0.00 | 241,225.01 | 0.00 | 674,044.85 | 0.00 | 0.00 |
|--------------|------|------------|------|------------|------|------|

01-720000-00-0

**Budget Detail**

|               |      |        |      |      |      |      |
|---------------|------|--------|------|------|------|------|
| Other Expense | 0.00 | 120.49 | 0.00 | 0.00 | 0.00 | 0.00 |
|---------------|------|--------|------|------|------|------|

01-800000-00-0

**Budget Detail**

|              |            |            |            |            |            |            |            |
|--------------|------------|------------|------------|------------|------------|------------|------------|
| Debt Service | 395,112.77 | 395,112.77 | 403,545.00 | 403,543.78 | 277,322.00 | 206,639.55 | 236,457.22 |
|--------------|------------|------------|------------|------------|------------|------------|------------|

**Budget Code**

|                |                    |            |
|----------------|--------------------|------------|
| Final Approved | 2014 Loan - 14-017 | 194,238.40 |
| Final Approved | 2020 Loan 20-024   | 42,218.82  |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|   | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2021-2022        | FY 2022-2023        | FY 2022-2023        | FY 2022-2023        | FY 2022-2023        | FY 2023 - 2024 | FY 2023 - 2024 | FY 2024-2025 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|----------------|--------------|
|   | Total Budget        | Total Activity      | Total Budget        | Total Activity      | Total Budget        | Total Activity      | Total Budget        | Total Activity      | YTD Activity   | Final Approved |              |
| 01-800100-00-0                            |                     |                     |                     |                     |                     |                     |                     |                     |                |                |              |
| 01-800599-00-0                            | 0.00                | -395,112.77         | 0.00                | 0.00                | 0.00                | -403,543.77         | 0.00                | 0.00                | 0.00           |                |              |
| 01-810001-00-0                            | 0.00                | -1,664,967.12       | 0.00                | 0.00                | 0.00                | -721,264.77         | 0.00                | 0.00                | 0.00           |                |              |
| 01-810003-00-0                            | 0.00                | 401,212.54          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810006-00-0                            | 0.00                | 484,273.55          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810012-00-0                            | 0.00                | 214,582.08          | 0.00                | 0.00                | 0.00                | 245,000.00          | 0.00                | 0.00                | 37,499.84      |                |              |
| 01-810015-00-0                            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 76,737.77           | 0.00                | 0.00                | 0.00           |                |              |
| 01-810017-00-0                            | 0.00                | 155,387.19          | 0.00                | 0.00                | 0.00                | 48,510.75           | 0.00                | 0.00                | 140,726.87     |                |              |
| 01-810018-00-0                            | 0.00                | 31,918.06           | 0.00                | 0.00                | 0.00                | 194,715.09          | 0.00                | 0.00                | 62,647.73      |                |              |
| 01-810023-00-0                            | 0.00                | 24,462.50           | 0.00                | 0.00                | 0.00                | 133,500.00          | 0.00                | 0.00                | 33,000.00      |                |              |
| 01-810025-00-0                            | 0.00                | 126,829.75          | 0.00                | 0.00                | 0.00                | 8,239.94            | 0.00                | 0.00                | 1,270.77       |                |              |
| 01-810027-00-0                            | 0.00                | 53,990.00           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810028-00-0                            | 0.00                | 61,194.60           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810029-00-0                            | 0.00                | 5,269.27            | 0.00                | 0.00                | 0.00                | 13,061.22           | 0.00                | 0.00                | 47,999.87      |                |              |
| 01-810030-00-0                            | 0.00                | 39,890.00           | 0.00                | 0.00                | 0.00                | 1,500.00            | 0.00                | 0.00                | 1,951.97       |                |              |
| 01-810039-00-0                            | 0.00                | 1,674.58            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810040-00-0                            | 0.00                | 16,900.00           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-810046-00-0                            | 0.00                | 22,000.00           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00           |                |              |
| 01-999100-00-0                            | 576,796.94          | 609,538.65          | 646,025.40          | 573,175.66          | 627,686.14          | 523,071.80          | 684,098.00          | 684,098.00          | 684,098.00     |                |              |
| <b>Budget Detail</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |                |                |              |
| <b>Budget Code</b>                        |                     |                     |                     |                     |                     |                     |                     |                     |                |                |              |
| 50% of Admin allocation                   |                     |                     |                     |                     |                     |                     |                     |                     |                |                |              |
|   |                     |                     | Units               | Price               | Amount              |                     |                     |                     |                |                |              |
|   |                     |                     | 0.50                | 1,368,196.00        | 684,098.00          |                     |                     |                     |                |                |              |
| <b>Expense Total:</b>                     | <b>2,018,981.56</b> | <b>1,802,298.48</b> | <b>2,143,097.56</b> | <b>2,381,633.45</b> | <b>2,015,275.26</b> | <b>2,049,596.86</b> | <b>2,128,946.89</b> | <b>2,128,946.89</b> |                |                |              |
| <b>Fund: 01 - Water Operations Total:</b> | <b>2,018,981.56</b> | <b>1,802,298.48</b> | <b>2,143,097.56</b> | <b>2,381,633.45</b> | <b>2,015,275.26</b> | <b>2,049,596.86</b> | <b>2,128,946.89</b> | <b>2,128,946.89</b> |                |                |              |

# Wastewater Department



**72.02**

**Tons of Sludge  
Removed**



**478,000**

**Influent Gallons  
Per Day**



**484,000**

**Effluent Gallons  
Per Day**



**3.4**

**Miles of Pipeline**



**4.1**

**Miles of pipeline  
cleaned**



**527**

**Manholes**

## 2024-25 Goals

- ⇒ Install SCADA System
- ⇒ Rehab Parkway & Schooner Lift Station
- ⇒ Line sections of collection system
- ⇒ Install new aeration blowers
- ⇒ Fix diaphragm pumps in primary and secondary digester
- ⇒ Install new fine bar screen
- ⇒ Coat primary clarifiers

## Staffing

- Wastewater Operations Manager—1 FTE
- Treatment Plant Operator III—1 FTE
- Treatment Plant Operator II—1 FTE
- Treatment Plant Operator I—1 FTE
- Operator in Training—1 FTE

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

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

# Wastewater Fund Revenue

## Revenue v Expense



## Budget FY 23-25



**Budget Worksheet**

**For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024**

Defined Budgets

FY 2021-2022 Total Budget  
 FY 2021-2022 Total Activity  
 FY 2022-2023 Total Budget  
 FY 2022-2023 Total Activity  
 FY 2023-2024 Total Budget  
 FY 2023-2024 YTD Activity  
 FY 2024-2025 Final Approved

**Fund: 02 - Sewer Operations**

**Revenue**

02-410010-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - Single Family 1,192,412.16 1,277,840.64 1,599,212.16 1,609,104.08 1,693,585.44 1,412,260.43 1,754,229.00

**Description**

SFR: \$53.45 x12 mo = \$ 641.40 EDU

Units 2,735.00

Price -641.40

Amount -1,754,229.00

02-410110-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - Multi-Family 20,664.96 25,597.56 27,714.96 34,636.20 37,180.80 29,681.82 38,484.00

**Description**

Sewer rate = \$53.45 x 12 months = \$641.40/ EDU

Units 60.00

Price -641.40

Amount -38,484.00

02-411020-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - Commercial 47,045.76 49,739.08 63,095.76 67,551.24 66,925.44 55,254.80 69,271.20

**Description**

Church = \$53.45 x 12 months = \$641.40/ EDU

Units 5.00

Price -641.40

Amount -3,207.00

Commercial = \$53.45 x 12 months = \$619.68/ EDU

Units 69.00

Price -641.40

Amount -44,256.60

Mobile Home = \$53.45 x 12 months = \$641.40/ EDU

Units 3.00

Price -641.40

Amount -1,924.20

Motel = \$53.45 x 12 months = \$641.40/ EDU

Units 31.00

Price -641.40

Amount -19,883.40

02-411420-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - Park 2,198.40 2,714.80 2,948.40 4,419.24 2,478.72 3,304.96 3,848.40

**Description**

Sewer rate = \$53.45x 12 months = \$641.40/ EDU

Units 6.00

Price -641.40

Amount -3,848.40

02-411520-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - School 16,268.16 17,193.16 21,818.16 23,358.84 22,928.16 19,106.80 23,731.80

**Description**

Sewer rate = \$53.45 x 12 months = \$641.40/ EDU

Units 37.00

Price -641.40

Amount -23,731.80

02-413040-00-0

**Budget Detail**

**Budget Code**

Final Approved

Sewer Charges - Irrigation w/Re... 1,758.72 1,858.72 2,358.72 2,525.28 2,478.72 2,065.60 2,565.60

**Description**

Sewer rate = \$53.45 x 12 months = \$641.40/ EDU

Units 4.00

Price -641.40

Amount -2,565.60

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|   | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Permits & Inspection                      | 876.00                       | 876.00                         | 876.00                       | 1,314.00                       | 438.00                         | 3,285.00                       | 876.00                         |                                |
| <b>Description</b>                        |                              |                                | <b>Units</b>                 | <b>Price</b>                   | <b>Amount</b>                  |                                |                                |                                |
| Permit & Inspection Fees                  |                              |                                | 4.00                         | -219.00                        | -876.00                        |                                |                                |                                |
| Connection Fees                           | 13,443.60                    | 13,443.80                      | 13,443.60                    | 20,165.70                      | 6,721.80                       | 50,414.25                      | 13,443.60                      |                                |
| <b>Description</b>                        |                              |                                | <b>Units</b>                 | <b>Price</b>                   | <b>Amount</b>                  |                                |                                |                                |
| Sewer Connection Fees                     |                              |                                | 4.00                         | -3,360.90                      | -13,443.60                     |                                |                                |                                |
| Fees & Services                           | 0.00                         | 45.00                          | 0.00                         | 0.00                           | 0.00                           | 0.00                           | 0.00                           |                                |
| Delinquent Fees & Penalties               | 15,000.00                    | 18,241.64                      | 17,000.00                    | 21,744.86                      | 21,600.00                      | 26,738.66                      | 21,600.00                      |                                |
| Special Assmts - Sewer Standby            | 15,000.00                    | 13,463.85                      | 19,440.00                    | 12,949.05                      | 19,080.00                      | 13,584.00                      | 17,490.00                      |                                |
| <b>Description</b>                        |                              |                                | <b>Units</b>                 | <b>Price</b>                   | <b>Amount</b>                  |                                |                                |                                |
| Sewer Standby Fees for in-fill lots       |                              |                                | 583.00                       | -30.00                         | -17,490.00                     |                                |                                |                                |
| Special Assmts - PY Sewer Stan...         | 2,400.00                     | 8,869.80                       | 4,827.00                     | 4,637.55                       | 4,827.00                       | 10,040.40                      | 4,827.00                       |                                |
| Penalties on Delinquent Taxes             | 600.00                       | 9,993.32                       | 600.00                       | 2,309.51                       | 2,000.00                       | 5,865.67                       | 2,000.00                       |                                |
| Gain or Loss on Sale of Assets            | 1,000.00                     | 0.00                           | 1,000.00                     | -6,418.63                      | 0.00                           | 0.00                           | 0.00                           |                                |
| Other Income                              | 0.00                         | 28,521.34                      | 0.00                         | 0.00                           | 0.00                           | 4,408.23                       | 0.00                           |                                |
| <b>Revenue Total:</b>                     | <b>1,328,667.76</b>          | <b>1,468,398.71</b>            | <b>1,774,334.76</b>          | <b>1,798,296.92</b>            | <b>1,880,244.08</b>            | <b>1,636,010.62</b>            | <b>1,952,366.60</b>            |                                |
| <b>Fund: 02 - Sewer Operations Total:</b> | <b>1,328,667.76</b>          | <b>1,468,398.71</b>            | <b>1,774,334.76</b>          | <b>1,798,296.92</b>            | <b>1,880,244.08</b>            | <b>1,636,010.62</b>            | <b>1,952,366.60</b>            |                                |

[02-415000-00-0](#)

Budget Detail

Budget Code

Final Approved

[02-416000-00-0](#)

Budget Detail

Budget Code

Final Approved

[02-419000-00-0](#)

Budget Detail

Budget Code

Final Approved

[02-705500-00-0](#)

Budget Detail

Budget Code

Final Approved

[02-711900-00-0](#)

Budget Detail

Budget Code

Final Approved

[02-712000-00-0](#)

Budget Detail

Budget Code

Final Approved



**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Fund: 02 - Sewer Operations**

| Expense                           | Defined Budgets              |                                |                              |                                |                                |                                |
|-----------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                   | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
| Salaries - Full Time              | 241,820.80                   | 251,999.19                     | 263,951.00                   | 264,607.21                     | 362,377.00                     | 360,942.40                     |
| Salaries - Overtime               | 12,000.00                    | 6,478.25                       | 7,000.00                     | 8,417.79                       | 9,000.00                       | 9,000.00                       |
| Salaries - On-Call Pay            | 14,090.00                    | 14,218.58                      | 14,040.00                    | 14,058.57                      | 14,040.00                      | 14,040.00                      |
| PERS Retirement                   | 28,544.98                    | 25,139.37                      | 32,834.00                    | 27,616.85                      | 39,629.00                      | 46,618.55                      |
| Benefit Plan                      | 46,800.00                    | 54,059.49                      | 47,160.00                    | 54,346.43                      | 62,880.00                      | 62,880.00                      |
| Workers Compensation              | 4,609.89                     | 7,134.85                       | 6,831.00                     | 7,613.01                       | 8,831.00                       | 4,303.70                       |
| Payroll Taxes - FICA/Medicare     | 3,709.98                     | 3,869.36                       | 4,031.00                     | 4,151.19                       | 5,529.00                       | 4,026.51                       |
| Vision / Dental Expense           | 0.00                         | 3,258.19                       | 0.00                         | 3,272.30                       | 0.00                           | 2,996.34                       |
| Retirement Expense 457            | 0.00                         | 2,887.99                       | 0.00                         | 759.48                         | 0.00                           | 0.00                           |
| PERS EPIMC                        | 0.00                         | 4,699.99                       | 0.00                         | 5,145.49                       | 0.00                           | 5,053.25                       |
| PEPRA Retirement                  | 3,671.43                     | 3,945.61                       | 4,302.00                     | 4,324.63                       | 5,605.00                       | 5,159.44                       |
| Actuarial Pension Expense Adju... | 0.00                         | -86,378.00                     | 0.00                         | 63,428.00                      | 0.00                           | 0.00                           |
| Laboratory Analysis               | 25,000.00                    | 29,043.50                      | 20,000.00                    | 26,752.00                      | 22,500.00                      | 22,500.00                      |
| Contractual Services              | 44,000.00                    | 38,634.40                      | 53,000.00                    | 46,652.97                      | 48,020.00                      | 20,972.61                      |

**Budget Detail**

| Budget Code    | Description                         | Units  | Price     | Amount    |
|----------------|-------------------------------------|--------|-----------|-----------|
| Final Approved | Apple Valley Communication - Alarms | 12.00  | 135.00    | 1,620.00  |
| Final Approved | Atlas Labs                          | 1.00   | 18,000.00 | 18,000.00 |
| Final Approved | Dig Alert                           | 300.00 | 1.85      | 555.00    |
| Final Approved | Dig Alert Annual Fee                | 0.50   | 600.00    | 300.00    |
| Final Approved | Electrical Work                     | 1.00   | 6,500.00  | 6,500.00  |
| Final Approved | Misc                                | 1.00   | 4,800.00  | 4,800.00  |
| Final Approved | Sewer Line Cleaning                 | 1.00   | 20,000.00 | 20,000.00 |

**02-521501-00-0**

|                      |          |          |          |           |           |
|----------------------|----------|----------|----------|-----------|-----------|
| Engineering Services | 2,500.00 | 0.00     | 0.00     | 0.00      | 0.00      |
| Software/GIS Support | 5,000.00 | 2,400.00 | 2,400.00 | 43,200.00 | 43,200.00 |

**Budget Detail**

| Budget Code    | Description | Units | Price     | Amount    |
|----------------|-------------|-------|-----------|-----------|
| Final Approved | GIS Support | 1.00  | 3,200.00  | 3,200.00  |
| Final Approved | SCADA       | 1.00  | 40,000.00 | 40,000.00 |

**02-523000-00-0**

|                  |           |           |           |           |           |
|------------------|-----------|-----------|-----------|-----------|-----------|
| Permits and Fees | 35,000.00 | 37,397.58 | 33,155.91 | 40,000.00 | 34,865.81 |
|                  |           |           |           |           | 43,300.00 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget FY 2021-2022 Total Activity FY 2022-2023 Total Budget FY 2022-2023 Total Activity FY 2023 - 2024 Total Budget FY 2023 - 2024 YTD Activity Final Approved

| Budget Code    | Description  | Units           | Price           | Amount          |
|----------------|--|-----------------|-----------------|-----------------|
| Final Approved | Annual Fuel Tank Test 50%                            | 0.50            | 2,000.00        | 1,000.00        |
| Final Approved | MDA/QMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas | 1.00            | 4,500.00        | 4,500.00        |
| Final Approved | Miscellaneous  | 1.00            | 5,500.00        | 5,500.00        |
| Final Approved | SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC CHG | 1.00            | 1,000.00        | 1,000.00        |
| Final Approved | SWRCB - Threat / Complexity 2B                       | 1.00            | 27,000.00       | 27,000.00       |
| Final Approved | SWRCB - Threat / Complexity 3C                       | 1.00            | 4,300.00        | 4,300.00        |
|                | <b>Education and Training</b>                        | <b>6,177.00</b> | <b>2,531.32</b> | <b>6,177.00</b> |
|                |  |                 |                 | <b>1,447.45</b> |
|                |  |                 |                 | <b>6,882.00</b> |

02-524500-00-0

**Budget Detail**

| Budget Code    | Description                                      | Units            | Price             | Amount            |
|----------------|--|------------------|-------------------|-------------------|
| Final Approved | Certification Refresher                          | 1.00             | 850.00            | 850.00            |
| Final Approved | Certifications / Renewal                         | 3.00             | 265.00            | 795.00            |
| Final Approved | CEU Training / Registration - Tri State & Others | 2.00             | 200.00            | 400.00            |
| Final Approved | Confined Space                                   | 3.00             | 300.00            | 900.00            |
| Final Approved | CWEA Collections                                 | 4.00             | 120.00            | 480.00            |
| Final Approved | CWEA Training                                    | 2.00             | 188.00            | 376.00            |
| Final Approved | Lodging (\$150/day) & Meals (\$59/day)           | 9.00             | 209.00            | 1,881.00          |
| Final Approved | Traffic Flagging/Training                        | 4.00             | 300.00            | 1,200.00          |
|                | <b>Utilities - Electric</b>                      | <b>89,613.00</b> | <b>114,431.13</b> | <b>102,000.00</b> |
|                |  |                  |                   | <b>117,254.15</b> |
|                |  |                  |                   | <b>133,350.00</b> |

02-531000-00-0

**Budget Detail**

| Budget Code    | Description                          | Units         | Price         | Amount          |
|----------------|--------------------------------------|---------------|---------------|-----------------|
| Final Approved | Misc                                 | 1.00          | 3,300.00      | 3,300.00        |
| Final Approved | Schooner Lift Station: 3-029-4595-25 | 1.00          | 700.00        | 700.00          |
| Final Approved | Secondary Recycled                   | 1.00          | 5,100.00      | 5,100.00        |
| Final Approved | SLP Lift Station: 3-029-4595-45      | 1.00          | 1,250.00      | 1,250.00        |
| Final Approved | Smithson Lift Station: 3-029-4595-64 | 1.00          | 22,000.00     | 22,000.00       |
| Final Approved | Sod Farm: 3-29-9011-74               | 1.00          | 22,000.00     | 22,000.00       |
| Final Approved | WWTP Blower Room: 3-029-4594-81      | 1.00          | 79,000.00     | 79,000.00       |
|                | <b>Utilities - Gas</b>               | <b>840.00</b> | <b>590.73</b> | <b>1,000.00</b> |
|                |                                      |               |               | <b>1,143.61</b> |
|                |                                      |               |               | <b>1,200.00</b> |

02-531002-00-0

**Budget Detail**

| Budget Code    | Description                    | Units           | Price           | Amount           |
|----------------|--------------------------------|-----------------|-----------------|------------------|
| Final Approved | Utilites-Water- WWTP           | 4,000.00        | 7,640.52        | 8,400.00         |
|                | <b>Sludge/Compost Disposal</b> | <b>6,030.00</b> | <b>8,340.09</b> | <b>13,900.00</b> |
|                |                                |                 |                 | <b>6,892.60</b>  |
|                |                                |                 |                 | <b>13,900.00</b> |

02-531006-00-0

**Budget Detail**

| Budget Code    | Description              | Units | Price  | Amount   |
|----------------|--------------------------|-------|--------|----------|
| Final Approved | Burrtec Hauling - Sludge | 4.00  | 475.00 | 1,900.00 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

**Budget Code**  
 Final Approved  
 Final Approved  
 Final Approved

Sludge Disposal=Tippling Fee - Biosolids

|                | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|----------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Final Approved | 4,896.00                     | 3,833.89                       | 3,567.48                     | 3,956.39                       | 4,504.84                       | 4,323.06                       | 4,150.00                       |

| <b>Budget Detail</b>                 | Units | Price     | Amount    |
|--------------------------------------|-------|-----------|-----------|
| Telephone                            | 1.00  | 12,000.00 | 12,000.00 |
| Frontier Landlines Alarm for Process | 12.00 | 83.33     | 1,000.00  |
| Smithson Lift Station                | 12.00 | 62.50     | 750.00    |
| Verizon Wireless- 4 Operators        | 12.00 | 200.00    | 2,400.00  |

| <b>Budget Code</b>              | Units     | Price     | Amount    |
|---------------------------------|-----------|-----------|-----------|
| Operations and Maintenance      | 15,000.00 | 23,622.12 | 15,000.00 |
| Vehicle Maintenance             | 19,182.87 | 9,590.84  | 2,500.00  |
| Vehicle Fuel                    | 11,000.00 | 13,029.21 | 12,000.00 |
| Mileage and Travel Reimburse... | 1,500.00  | 624.71    | 1,500.00  |
| Operating Supplies              | 9,000.00  | 10,319.70 | 15,000.00 |
| Public Outreach                 | 550.00    | 0.00      | 550.00    |

| <b>Budget Code</b> | Units  | Price  | Amount |
|--------------------|--------|--------|--------|
| Fog - Scrapers     | 500.00 | 0.30   | 150.00 |
| Misc               | 1.00   | 100.00 | 100.00 |
| Outreach Materials | 1.00   | 500.00 | 500.00 |

| <b>Budget Code</b>   | Units    | Price    | Amount   |
|----------------------|----------|----------|----------|
| Uniforms             | 3,500.00 | 1,902.99 | 3,500.00 |
| Small Tools          | 4,500.00 | 3,880.95 | 4,500.00 |
| Dues & Subscriptions | 710.00   | 404.00   | 710.00   |

| <b>Budget Code</b>                  | Units | Price  | Amount   |
|-------------------------------------|-------|--------|----------|
| CWEA                                | 4.00  | 265.00 | 1,060.00 |
| HDMWA (High Desert Mtn Water Assoc) | 3.00  | 50.00  | 150.00   |

| <b>Budget Code</b>         | Units     | Price     | Amount    |
|----------------------------|-----------|-----------|-----------|
| Interest Expense           | 16,024.00 | 15,978.76 | 13,640.00 |
| 2020 Loan Refinance 02-024 | 1.00      | 11,190.00 | 11,190.00 |

| <b>Budget Code</b> | Units     | Price      | Amount    |
|--------------------|-----------|------------|-----------|
| Depreciation       | 0.00      | 207,023.16 | 0.00      |
| Debt Service       | 86,099.00 | 86,098.84  | 88,483.00 |

| <b>Budget Code</b> | Units      | Price      | Amount    |
|--------------------|------------|------------|-----------|
| 02-553600-00-0     | 1,986.48   | 1,902.99   | 2,782.21  |
| 02-554600-00-0     | 5,163.01   | 3,880.95   | 1,355.18  |
| 02-556500-00-0     | 160.00     | 404.00     | 442.00    |
| 02-595001-00-0     | 18,299.72  | 15,978.76  | 7,122.10  |
| 02-600000-00-0     | 171,437.65 | 207,023.16 | 0.00      |
| 02-800000-00-0     | 83,779.09  | 86,098.84  | 43,939.34 |
|                    |            |            | 90,933.00 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022  
Total Budget

FY 2021-2022  
Total Activity

FY 2022-2023  
Total Budget

FY 2022-2023  
Total Activity

FY 2023 - 2024  
Total Budget

FY 2023 - 2024  
YTD Activity

FY 2024-2025  
Final Approved

**Budget Detail**

**Budget Code**

Final Approved

Description

2020 Loan Refinance 02-024

02-800100-00-0

Debt Service - Reversal

02-800599-00-0

Capital Transfer

02-820007-00-0

Secondary Irrigation Pump Proj...

02-820008-00-0

Storage Building/Office/Lab

02-820021-00-0

New Trickling Filter Pump (2)

02-820026-00-0

Service Truck

02-820027-00-0

WOM Vehicle

02-820029-00-0

Sludge Compressors (2)

02-820037-00-0

New Filtrate Pumps, Electrical ...

02-820038-00-0

Interior Completion of Mainten...

02-820044-00-0

VFD for TF feed pumps

02-820045-00-0

Mini-Lift Station Project

02-820046-00-0

Wastewater Maintenance Build...

02-820050-00-0

Sewer Equipment

02-820051-00-0

Emergency Sewer Lining

02-820052-00-0

Wastewater T-Filter Feed Pump...

02-820054-00-0

Stainless Steel Lids at Lift Station

02-820055-00-0

Manhole Covers

02-999100-00-0

Admin Allocation

**Budget Detail**

**Budget Code**

Final Approved

Description

49% of Admin allocation

02-999900-00-0

Interfund Transfer Out/(In)

**Budget Detail**

**Budget Code**

Final Approved

Description

Interfund Loan Payment Receipt (From Park)

Units Price Amount

1.00 90,933.00 90,933.00

|            |             |            |            |            |            |
|------------|-------------|------------|------------|------------|------------|
| 0.00       | -86,098.84  | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | -120,040.26 | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 15,270.76  | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 66,142.47   | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 23,913.10   | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 6,609.94    | 0.00       | 1,270.77   | 0.00       | 0.00       |
| 0.00       | 12,142.50   | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 17,842.19   | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 9,796.00    | 0.00       | 0.00       | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 9,072.75   | 0.00       | 0.00       |
| 0.00       | 0.00        | 0.00       | 20,925.05  | 0.00       | 0.00       |
| 565,261.00 | 561,712.14  | 633,104.89 | 512,610.40 | 615,132.42 | 670,416.04 |

Units Price Amount

0.49 1,368,196.00 670,416.04

Units Price Amount

-42,100.00 -42,099.96 -42,100.00

Units Price Amount

1.00 -42,100.00 -42,100.00

|   |                     |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expense Total:</b>                     | <b>1,238,989.12</b> | <b>1,346,403.01</b> | <b>1,363,927.24</b> | <b>1,526,586.57</b> | <b>1,528,008.26</b> | <b>1,257,125.38</b> | <b>1,628,303.29</b> |
| <b>Fund: 02 - Sewer Operations Total:</b> | <b>1,238,989.12</b> | <b>1,346,403.01</b> | <b>1,363,927.24</b> | <b>1,526,586.57</b> | <b>1,528,008.26</b> | <b>1,257,125.38</b> | <b>1,628,303.29</b> |

# Solid Waste Department



**2**

**Clean-Up Day  
events held**



**33**

**Tons of Green  
Waste Recycled**



**3,700**

**Tons of recycled material  
collected curbside**



**3,071**

**Tons of refuse collected  
curbside**



**15,274**

**Pounds of electronic  
waste recycled**



**28,960**

**Pounds of food  
waste collected**

## 2024-25 Goals

- ⇒ Continue diversion efforts by creating new and innovative recycling opportunities
- ⇒ Hold two clean up days including one household hazardous waste drop off and one document shredding event.
- ⇒ Host annual Earth Day event for fourth and fifth grade students.

## Staffing

Maintenance Worker I 1 FTE

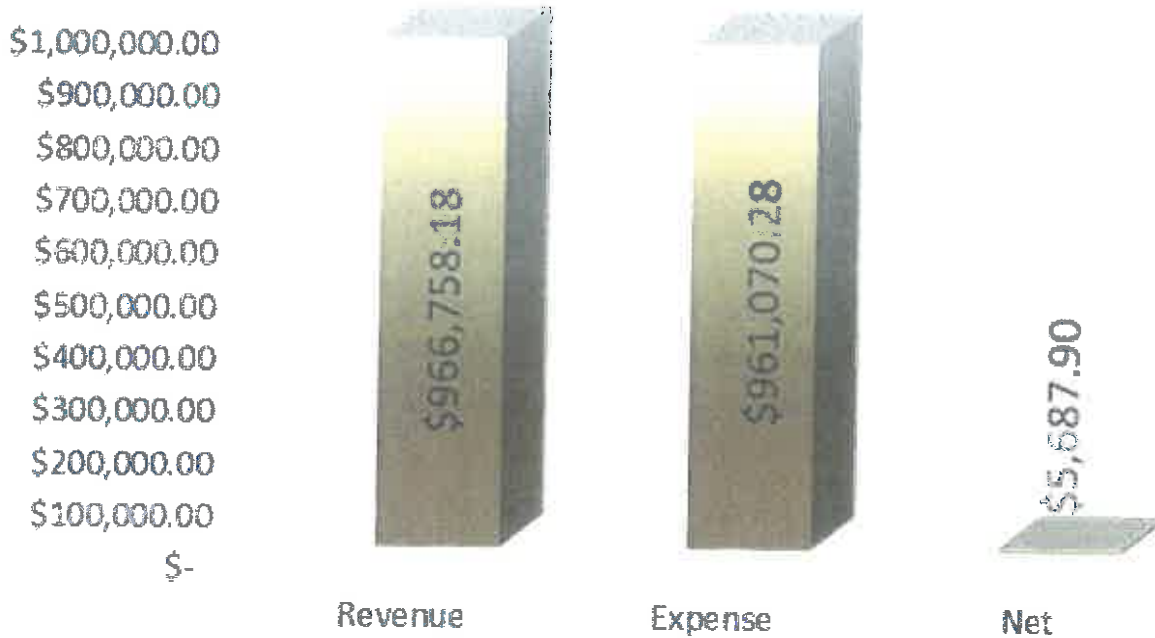
The District assumed responsibility for the residential solid waste disposal within its boundaries from San Bernardino County Solid Waste Management Department in fiscal year 2010-11. The District administrative staff provides customer service and billing for the Solid Waste operation. In addition to 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, and mattress recycling.

# Solid Waste Fund Revenue

## Revenue v Expense



## Budget FY 23-25





Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

| Fund: 06 - Solid Waste Disposal Revenue |   | FY 2021-2022 |                | FY 2021-2022 |                | FY 2022-2023 |                | FY 2022-2023 |                | FY 2023 - 2024 |              | FY 2023 - 2024 |                |
|---|---|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|
|   |   | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget   | YTD Activity | Total Budget   | Final Approved |
| Residential Trash Service               |   | 578,519.28   | 580,688.00     | 599,922.12   | 607,955.77     | 597,482.40   | 554,225.52     | 656,140.56   |                |                |              |                |                |
| <b>Budget Detail</b>                    |   |              |                |              |                |              |                |              |                |                |              |                |                |
| <b>Budget Code</b>                      |   |              |                |              |                |              |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash (\$21.51) Route 12 w/ billed ESFR |              |                | 3.00         | -258.12        | -774.36      |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash (\$21.51) Route 14 w billed ESFR  |              |                | 1.00         | -258.12        | -258.12      |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash Service - Condos w billed ESFR    |              |                | 59.00        | -258.12        | -15,229.08   |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash Service (\$21.51) - Route 12      |              |                | 2,338.00     | -258.12        | -603,484.56  |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash Service (\$21.51) - Route 14      |              |                | 137.00       | -258.12        | -35,362.44   |                |              |                |                |              |                |                |
| Final Approved                          | Residential Trash Service (\$43.02) - Duplex        |              |                | 2.00         | -516.00        | -1,032.00    |                |              |                |                |              |                |                |
|   | Residential Billed ESFR Trash Se...                 | 0.00         | 0.00           | 0.00         | 0.00           | 997.20       | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         | 5,278.68       |                |
| <b>Budget Detail</b>                    |   |              |                |              |                |              |                |              |                |                |              |                |                |
| <b>Budget Code</b>                      |   |              |                |              |                |              |                |              |                |                |              |                |                |
| Final Approved                          | Residential Billed ESFR Condos                      |              |                | 59.00        | -85.14         | -5,023.26    |                |              |                |                |              |                |                |
| Final Approved                          | Residential Billed ESFR Houses                      |              |                | 3.00         | -85.14         | -255.42      |                |              |                |                |              |                |                |
|   | Condo Including ESFR                                | 0.00         | 0.00           | 0.00         | 0.00           | 17,949.60    | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         |                |                |
|   | Duplex  | 0.00         | 0.00           | 0.00         | 0.00           | 494.40       | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         |                |                |
|   | Extra Solid Waste Services                          | 0.00         | 0.00           | 0.00         | 0.00           | 17,798.40    | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         | 40,646.18      |                |
| <b>Budget Detail</b>                    |   |              |                |              |                |              |                |              |                |                |              |                |                |
| <b>Budget Code</b>                      |   |              |                |              |                |              |                |              |                |                |              |                |                |
| Final Approved                          | Extra Pick up not on Service Day                    |              |                | 11.00        | -26.58         | -292.38      |                |              |                |                |              |                |                |
| Final Approved                          | Extra Pick Up on Service Day                        |              |                | 20.00        | -8.94          | -178.80      |                |              |                |                |              |                |                |
| Final Approved                          | Extra Recycling Barrel                              |              |                | 100.00       | -1.75          | -175.00      |                |              |                |                |              |                |                |
| Final Approved                          | Extra Trash Barrel                                  |              |                | 1.00         | -40,000.00     | -40,000.00   |                |              |                |                |              |                |                |
|   | Trash Only with ESFR                                | 0.00         | 0.00           | 0.00         | 0.00           | 664.80       | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         |                |                |
| <b>Budget Detail</b>                    |   |              |                |              |                |              |                |              |                |                |              |                |                |
| <b>Budget Code</b>                      |   |              |                |              |                |              |                |              |                |                |              |                |                |
| Final Approved                          | Franchise Fees                                      |              |                | 0.00         | 0.00           | 102,587.60   | 0.00           | 0.00         | 0.00           | 0.00           | 0.00         |                |                |
| Final Approved                          | 218 Fee   |              |                | 0.00         | 0.00           | 0.00         | 0.00           | 0.00         | 0.00           | 0.00           | 1,548.72     | 2,435.00       |                |
| Final Approved                          | SB 1383 Processing                                  |              |                | 0.00         | 0.00           | 5,643.00     | 0.00           | 0.00         | 0.00           | 0.00           | 4,723.45     |                |                |
| Final Approved                          | SB 1383 Compliance Burrtec                          |              |                | 0.00         | 0.00           | 17,523.00    | 0.00           | 0.00         | 0.00           | 0.00           | 14,671.45    | 4,260.48       |                |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

| Budget Code<br>Final Approved                 | Description                           | FY 2021-2022      |                   | FY 2022-2023      |                   | FY 2022-2023        |                   | FY 2023 - 2024    |                   | FY 2024-2025   |           |
|---|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|----------------|-----------|
|   |                                       | Total Budget      | Total Activity    | Total Budget      | Units             | Price               | Amount            | Total Budget      | YTD Activity      | Final Approved |           |
| <u>06-410000-13-0</u>                         | SB 1383 Compliance Burretec \$0.14/mo | 0.00              | 0.00              | 0.00              | 2,536.00          | -1.68               | -4,260.48         | 11,880.00         | 9,944.77          |                |           |
| <u>06-410000-14-0</u>                         | SB 1383 Compliance HCSD               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                | 0.00              | 11,880.00         | 9,944.77          |                |           |
| <u>06-410001-00-0</u>                         | SB 1383 Program Service               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                | 0.00              | 4,752.00          | 3,978.18          |                |           |
| <u>06-410001-00-0</u>                         | Green Waste Hauling Fee               | 0.00              | 11,011.20         | 10,926.84         | 11,025.24         | 11,317.56           | 11,259.84         | 11,317.56         | 9,189.58          |                | 11,259.84 |
| <u>06-419000-00-0</u>                         | Other Fees & Services                 | 0.00              | 698.38            | 0.00              | 0.00              | 87.50               | 0.00              | 0.00              | 0.00              |                |           |
| <u>06-419500-00-0</u>                         | Delinquent Fees & Penalties           | 7,200.00          | 7,969.18          | 6,000.00          | 6,000.00          | 8,968.53            | 7,000.00          | 7,000.00          | 11,216.70         |                | 7,000.00  |
| <u>06-705000-00-0</u>                         | Special Assmts - ESFR                 | 233,453.88        | 231,738.02        | 234,220.14        | 232,146.96        | 234,220.14          | 228,436.44        | 242,095.59        | 242,095.59        |                |           |
| <u>06-705500-00-0</u>                         | Special Assmts - Pr Yr Refuse L...    | 3,500.00          | 5,688.06          | 3,500.00          | 3,500.00          | 3,374.88            | 3,000.00          | 3,000.00          | 4,017.48          |                | 3,000.00  |
| <u>06-712000-00-0</u>                         | Penalties on Delinquent Taxes         | 2,000.00          | 2,088.32          | 1,832.00          | 1,832.00          | 749.34              | 1,000.00          | 1,000.00          | 1,346.81          |                | 1,000.00  |
| <u>06-712100-00-0</u>                         | Other Income                          | 0.00              | 4,871.37          | 0.00              | 0.00              | 0.00                | 0.00              | 0.00              | 314.16            |                |           |
| <u>06-712200-00-0</u>                         | Recycling Revenue                     | 7,160.00          | 14,900.50         | 5,800.00          | 5,520.99          | 6,200.00            | 6,200.00          | 6,200.00          | 9,341.57          |                | 6,200.00  |
| <u>06-712300-00-0</u>                         | Compost Buckets                       | 0.00              | 0.00              | 0.00              | 0.00              | 96.00               | 0.00              | 0.00              | 42.00             |                |           |
| <u>06-740000-00-0</u>                         | Grant Revenue                         | 1,000.00          | 0.00              | 0.00              | 0.00              | 0.00                | 0.00              | 0.00              | 0.00              |                |           |
| <u>06-999700-00-0</u>                         | Board Discretionary Revenue           | 20,000.00         | 0.00              | 0.00              | 0.00              | 0.00                | 0.00              | 0.00              | 0.00              |                |           |
| <b>Revenue Total:</b>                         |                                       | <b>852,833.16</b> | <b>859,653.03</b> | <b>862,201.10</b> | <b>869,925.21</b> | <b>1,040,510.10</b> | <b>852,996.83</b> | <b>979,316.33</b> | <b>979,316.33</b> |                |           |
| <b>Fund: 06 - Solid Waste Disposal Total:</b> |                                       | <b>852,833.16</b> | <b>859,653.03</b> | <b>862,201.10</b> | <b>869,925.21</b> | <b>1,040,510.10</b> | <b>852,996.83</b> | <b>979,316.33</b> | <b>979,316.33</b> |                |           |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget 85,425.60  
 FY 2021-2022 Total Activity 89,927.67  
 FY 2022-2023 Total Budget 66,349.50  
 FY 2022-2023 Total Activity 88,230.75  
 FY 2023 - 2024 Total Budget 85,565.00  
 FY 2023 - 2024 YTD Activity 79,127.55  
 FY 2024-2025 Final Approved 51,584.00

Fund: 06 - Solid Waste Disposal Expense

06-500001-00-0

Budget Detail

Budget Code

Final Approved

| Description          | Units | Price     | Amount    |
|----------------------|-------|-----------|-----------|
| Salaries - Full Time | 1.00  | 51,584.00 | 51,584.00 |

06-500002-00-0

Budget Detail

Budget Code

Final Approved

| Description         | Units     | Price     | Amount    |
|---------------------|-----------|-----------|-----------|
| Salaries - Overtime | 0.00      | 0.00      | 0.00      |
| PERS Retirement     | 0.00      | 0.00      | 0.00      |
| Benefit Plan        | 31,440.24 | 26,166.93 | 19,500.00 |

Budget Detail

Budget Code

Final Approved

| Description                   | Units    | Price    | Amount   |
|-------------------------------|----------|----------|----------|
| Workers Compensation          | 3,021.00 | 2,450.19 | 4,425.00 |
| Payroll Taxes - FICA/Medicare | 1,375.00 | 1,509.18 | 1,353.00 |

06-510002-00-0

Budget Detail

Budget Code

Final Approved

| Description             | Units    | Price    | Amount   |
|-------------------------|----------|----------|----------|
| Vision / Dental Expense | 0.00     | 0.00     | 0.00     |
| Retirement Expense 457  | 0.00     | 0.00     | 0.00     |
| PEPRA Retirement        | 7,081.00 | 6,841.98 | 6,692.00 |

06-510005-00-0

Budget Detail

Budget Code

Final Approved

| Description                       | Units      | Price      | Amount     |
|-----------------------------------|------------|------------|------------|
| Actuarial Pension Expense Adju... | 0.00       | 0.00       | 0.00       |
| Contract Service - Burrtec Fees   | 585,367.08 | 600,602.74 | 734,677.20 |

06-510100-00-0

Budget Detail

Budget Code

Final Approved

| Description                                 | Units    | Price     | Amount     |
|---|----------|-----------|------------|
| Extra Recycling                             | 1.00     | 160.00    | 160.00     |
| Extra Trash                                 | 1.00     | 40,000.00 | 40,000.00  |
| Trash Service \$21.51x 12 months = \$258.12 | 2,536.00 | 258.12    | 654,592.32 |

06-523000-00-0

Budget Detail

Budget Code

Final Approved

| Description             | Units      | Price      | Amount     |
|-------------------------|------------|------------|------------|
| Permits and Fees        | 0.00       | 0.00       | 0.00       |
| SB County Disposal Fees | 147,600.00 | 157,312.87 | 155,000.00 |
| Green Waste Disposal    | 10,452.40  | 19,804.31  | 14,829.12  |

06-523550-00-0

Budget Detail

Budget Code

Final Approved

| Description             | Units      | Price      | Amount     |
|-------------------------|------------|------------|------------|
| Permits and Fees        | 0.00       | 0.00       | 0.00       |
| SB County Disposal Fees | 147,600.00 | 157,312.87 | 155,000.00 |
| Green Waste Disposal    | 10,452.40  | 19,804.31  | 14,829.12  |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

|                                 | FY 2021-2022 | FY 2021-2022   | FY 2022-2023 | FY 2022-2023   | FY 2023 - 2024 | FY 2023 - 2024 | FY 2024-2025   |
|---------------------------------|--------------|----------------|--------------|----------------|----------------|----------------|----------------|
|                                 | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget   | YTD Activity   | Final Approved |
| <a href="#">06-523560-00-0</a>  | 0.00         | 0.00           | 0.00         | 0.00           | 0.00           | 515.42         |                |
| Food Waste Disposal             |              |                |              |                |                |                |                |
| <a href="#">06-532500-00-0</a>  | 312.00       | 437.27         | 258.84       | 834.49         | 840.00         | 765.58         | 840.00         |
| Telephone                       |              |                |              |                |                |                |                |
| <b>Budget Detail</b>            |              |                |              |                |                |                |                |
| <b>Budget Code</b>              |              |                |              |                |                |                |                |
| Final Approved                  |              |                |              |                |                |                |                |
| <a href="#">06-545000-00-0</a>  | 2,281.34     | 1,253.92       | 2,362.14     | 1,175.64       | 1,500.00       | 903.45         | 1,000.00       |
| Vehicle Maintenance             |              |                |              |                |                |                |                |
| <b>Budget Detail</b>            |              |                |              |                |                |                |                |
| <b>Budget Code</b>              |              |                |              |                |                |                |                |
| Final Approved                  |              |                |              |                |                |                |                |
| <a href="#">06-545001-00-0</a>  | 2,000.00     | 5,802.49       | 4,500.00     | 2,288.26       | 3,000.00       | 1,598.89       | 1,000.00       |
| Vehicle Fuel                    |              |                |              |                |                |                |                |
| <a href="#">06-552700-00-0</a>  | 0.00         | 0.00           | 0.00         | 115.94         | 0.00           | 60.92          |                |
| Mileage and Travel Reimburse... |              |                |              |                |                |                |                |
| <a href="#">06-553000-00-0</a>  | 0.00         | 593.27         | 0.00         | 87.55          | 0.00           | 306.35         |                |
| Operating Supplies              |              |                |              |                |                |                |                |
| <a href="#">06-553200-00-0</a>  | 650.00       | 863.44         | 900.00       | 2,070.38       | 900.00         | 0.00           | 900.00         |
| Postage & Delivery              |              |                |              |                |                |                |                |
| <a href="#">06-553555-00-0</a>  | 1,735.00     | 139.03         | 1,735.00     | 560.15         | 1,300.00       | 912.84         | 2,050.00       |
| Public Outreach                 |              |                |              |                |                |                |                |
| <b>Budget Detail</b>            |              |                |              |                |                |                |                |
| <b>Budget Code</b>              |              |                |              |                |                |                |                |
| Final Approved                  |              |                |              |                |                |                |                |
| <a href="#">06-553600-00-0</a>  | 250.00       | 135.93         | 250.00       | 183.09         | 250.00         | 423.32         | 650.00         |
| Uniforms                        |              |                |              |                |                |                |                |
| <a href="#">06-553700-00-0</a>  | 1,300.00     | 915.44         | 1,300.00     | 0.00           | 1,300.00       | 0.00           | 1,300.00       |
| Printing Costs                  |              |                |              |                |                |                |                |
| <a href="#">06-590100-00-0</a>  | 0.00         | 2,368.85       | 0.00         | 1,066.22       | 0.00           | 960.49         |                |
| Bad Debt Expense                |              |                |              |                |                |                |                |
| <a href="#">06-600000-00-0</a>  | 0.00         | 262.52         | 0.00         | 787.56         | 0.00           | 0.00           |                |
| Depreciation                    |              |                |              |                |                |                |                |
| <a href="#">06-800599-00-0</a>  | 0.00         | -8,405.30      | 0.00         | 0.00           | 0.00           | 0.00           |                |
| Capital Transfer                |              |                |              |                |                |                |                |
| <a href="#">06-860001-00-0</a>  | 0.00         | 8,405.30       | 500.00       | 0.00           | 0.00           | 0.00           |                |
| Mattress Recycling              |              |                |              |                |                |                |                |
| <a href="#">06-999100-00-0</a>  | 11,535.94    | 12,190.80      | 12,920.51    | 11,463.53      | 12,553.72      | 10,461.40      | 13,681.96      |
| Admin Allocation                |              |                |              |                |                |                |                |



# Recycling Center / Thrift Store



## Hours

Monday through Saturday  
11 am - 4 pm



## Sales

New sales every week



## Donations

Donations are accepted during  
normal business hours



## Funds the Park

Revenue helps fund the park  
department.



## Services

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

## Staffing

Recycling Center Supervisor---3 FTE

Part Time Recycling Center Leads---.96 FTE

Part Time Recycling Ce

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

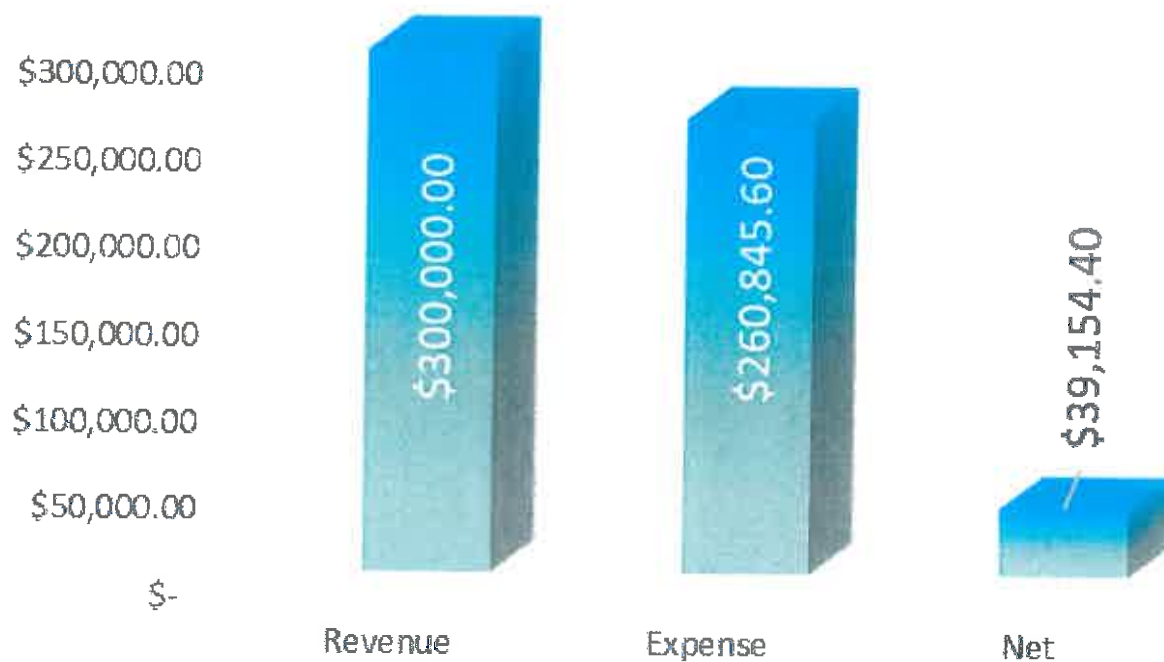
Residents can also donate their unwanted items to the recycling center for re-purposing rather than throwing the items away. This service encourages recycling and diverts waste from going into the landfill. Items that cannot be re-sold are recycled with as little as possible disposed of in the landfills.

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



# Recycling Center/Thrift Store Fund Revenue

## Revenue v Expense



## Thrift Store/Recycling Center



Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|   | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Retail Sales - Recycling Center           | 300,000.00                   | 330,852.36                     | 325,000.00                   | 330,116.52                     | 325,000.00                     | 262,524.95                     | 300,000.00                     |
| Other Income                              | 0.00                         | 7,622.89                       | 0.00                         | 0.00                           | 0.00                           | 241.67                         |                                |
| Board Discretionary Revenue               | -126,740.34                  | 0.00                           | -67,000.00                   | 0.00                           | 0.00                           | 0.00                           |                                |
| <b>Revenue Total:</b>                     | <b>173,259.66</b>            | <b>338,475.25</b>              | <b>258,000.00</b>            | <b>330,116.52</b>              | <b>325,000.00</b>              | <b>262,766.62</b>              | <b>300,000.00</b>              |
| <b>Fund: 03 - Recycling Center Total:</b> | <b>173,259.66</b>            | <b>338,475.25</b>              | <b>258,000.00</b>            | <b>330,116.52</b>              | <b>325,000.00</b>              | <b>262,766.62</b>              | <b>300,000.00</b>              |

Fund: 03 - Recycling Center

Revenue

[03-480000-00-0](#)

[03-712000-00-0](#)

[03-999700-00-0](#)

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget  
 FY 2021-2022 Total Activity  
 FY 2022-2023 Total Budget  
 FY 2022-2023 Total Activity  
 FY 2023 - 2024 Total Budget  
 FY 2023 - 2024 YTD Activity  
 FY 2024-2025 Final Approved

**Fund: 03 - Recycling Center Expense**

03-500001-00-0

**Budget Detail**

**Budget Code**

Final Approved

Salaries - Full Time 0.00 0.00 28,435.50 16,427.61 28,173.60 27,648.23 59,841.60

**Description**

Thrift Store Supervisor Share

Units 1.00

Price 59,841.60

Amount 59,841.60

03-500004-00-0

**Budget Detail**

**Budget Code**

Final Approved

Salaries - Part-Time 126,472.00 131,783.86 151,790.00 140,739.13 181,480.00 115,544.79 131,620.00

Benefit Plan 0.00 0.00 0.00 0.00 7,860.00 6,274.27 15,600.00

Workers Compensation 1,090.55 315.08 1,785.00 1,075.52 3,477.00 1,694.48 9,639.00

Payroll Taxes - FICA/Medicare 9,675.11 10,081.74 11,612.00 10,878.54 14,292.00 8,839.10 4,595.00

PEPRA Retirement 0.00 0.00 0.00 0.00 2,183.45 1,881.17 2,500.00

Contractual Services 2,500.00 180.93 4,500.00 2,608.74 2,500.00 10,513.28 2,500.00

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

**Description**

Climate Control 1.00 1,000.00 1,000.00

Maintenance Services 1.00 1,000.00 1,000.00

Misc 1.00 500.00 500.00

03-524500-00-0

**Budget Detail**

**Budget Code**

Final Approved

Education and Training 500.00 0.00 500.00 299.93 500.00 0.00 500.00

Advertising 500.00 0.00 500.00 0.00 500.00 0.00 500.00

Bank Charges 4,000.00 4,860.58 5,000.00 5,579.81 5,600.00 7,848.31 8,500.00

Utilities - Electric 7,062.00 7,087.52 32,062.00 7,601.19 8,400.00 9,002.82 10,800.00

**Budget Detail**

**Budget Code**

Final Approved

**Description**

Edison 12.00 900.00 10,800.00

Units 12.00

Price 900.00

Amount 10,800.00

03-532500-00-0

**Budget Detail**

**Budget Code**

Final Approved

Telephone 1,560.00 1,595.68 1,560.00 1,666.52 2,000.00 1,759.31 2,000.00

**Description**

Credit Card line 12.00 166.67 2,000.00

Units 12.00

Price 166.67

Amount 2,000.00

03-541000-00-0

**Budget Detail**

**Budget Code**

Final Approved

Operations and Maintenance 1,500.00 642.06 1,500.00 9,591.82 2,000.00 1,800.76 2,000.00

Vehicle Maintenance 1,000.00 1,340.63 1,000.00 612.20 1,500.00 0.00 650.00

Propane 400.00 444.47 400.00 727.38 650.00 109.22 650.00

Operating Supplies 10,000.00 10,139.06 8,000.00 14,512.84 10,000.00 5,865.83 7,000.00

Uniforms 0.00 0.00 100.00 89.50 100.00 0.00 100.00

03-553600-00-0

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|   | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023-2024<br>Total Budget | FY 2023-2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---|------------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|
| EE Incentive Program                      | 7,000.00                     | 8,474.84                       | 7,000.00                     | 8,455.00                       | 7,000.00                     | 4,671.68                     | 5,000.00                       |
| Depreciation                              | 0.00                         | 1,073.64                       | 0.00                         | 7,553.64                       | 0.00                         | 0.00                         |                                |
| Other Expense                             | 0.00                         | -905.70                        | 0.00                         | -2,320.98                      | 0.00                         | 0.00                         |                                |
| Interfund Transfer In                     | 0.00                         | 161,360.86                     | 0.00                         | 104,018.13                     | 0.00                         | 0.00                         |                                |
| <b>Expense Total:</b>                     | <b>173,259.66</b>            | <b>338,475.25</b>              | <b>255,744.50</b>            | <b>330,116.52</b>              | <b>278,216.05</b>            | <b>203,453.25</b>            | <b>260,845.60</b>              |
| <b>Fund: 03 - Recycling Center Total:</b> | <b>173,259.66</b>            | <b>338,475.25</b>              | <b>255,744.50</b>            | <b>330,116.52</b>              | <b>278,216.05</b>            | <b>203,453.25</b>            | <b>260,845.60</b>              |

[03-55800-00-0](#)

[03-600000-00-0](#)

[03-720000-00-0](#)

[03-999800](#)

# Properties



## Community Center

### Home to:

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

### Staffing

This fund does not have staff assigned.



## 4-Plex

Rental income pays debt service on park property



## Condos

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



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

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

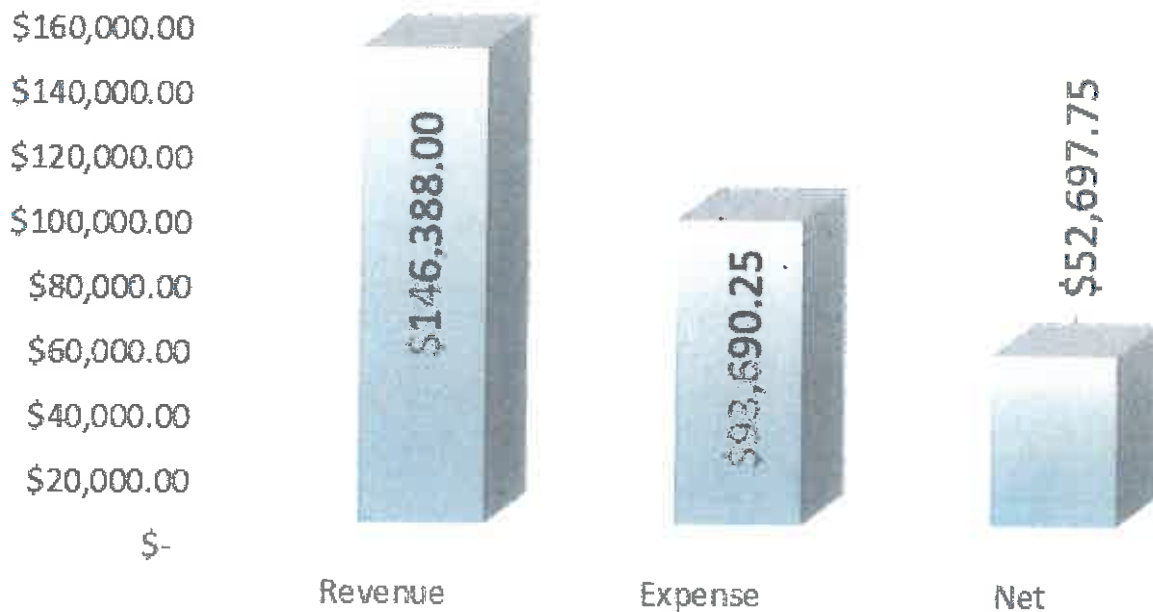
Both properties are owned by the District's Park Department.

# Property Fund Revenue

## Budget FY 23 - 25



## Revenue v Expense





Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget  
 FY 2021-2022 Total Activity  
 FY 2022-2023 Total Budget  
 FY 2022-2023 Total Activity  
 FY 2023-2024 Total Budget  
 FY 2023-2024 YTD Activity  
 FY 2024-2025 Final Approved

Fund: 04 - Property Rental

Revenue

[04-419500-00-0](#)

[04-462000-00-4](#)

Budget Detail

Budget Code

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

|                       |           |           |           |           |           |           |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Delinquent Penalties  | 0.00      | 70.00     | 0.00      | 300.00    | 0.00      | 630.00    |
| 15302 Smithson Rental | 94,680.00 | 88,569.15 | 91,880.00 | 81,598.60 | 95,388.00 | 99,809.20 |

Description

Unit #A & Paddock

Unit #B

Unit #C

Unit #D (Ranch)

Unit #E

Unit #F

| Units | Price     | Amount     |
|-------|-----------|------------|
| 12.00 | -1,199.00 | -14,388.00 |
| 12.00 | -1,100.00 | -13,200.00 |
| 12.00 | -600.00   | -7,200.00  |
| 12.00 | -2,000.00 | -24,000.00 |
| 12.00 | -1,400.00 | -16,800.00 |
| 12.00 | -2,700.00 | -32,400.00 |

[04-463000-00-5](#)

Budget Detail

Budget Code

Final Approved

|                        |           |           |           |           |           |           |           |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 15425 Wild Road Rental | 33,600.00 | 33,600.00 | 33,600.00 | 33,880.00 | 36,960.00 | 35,612.04 | 38,400.00 |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

Description

Units A-D

| Units | Price   | Amount     |
|-------|---------|------------|
| 48.00 | -800.00 | -38,400.00 |

[04-712000-00-0](#)

Budget Detail

Final Approved

Other Income

GASB 87 - Contra Lease Revenue

GASB 87 - Interest Revenue

GASB 87 - Rent Revenue

|                                |      |            |      |            |      |      |
|--------------------------------|------|------------|------|------------|------|------|
| Other Income                   | 0.00 | 503.00     | 0.00 | 3,504.92   | 0.00 | 0.00 |
| GASB 87 - Contra Lease Revenue | 0.00 | -43,000.00 | 0.00 | -39,100.00 | 0.00 | 0.00 |
| GASB 87 - Interest Revenue     | 0.00 | 949.36     | 0.00 | 3,963.42   | 0.00 | 0.00 |
| GASB 87 - Rent Revenue         | 0.00 | 42,081.38  | 0.00 | 42,819.13  | 0.00 | 0.00 |

Revenue Total:

Fund: 04 - Property Rental Total:

|                                   |            |            |            |            |            |            |            |
|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Revenue Total:                    | 128,280.00 | 122,772.89 | 125,480.00 | 126,966.07 | 132,348.03 | 136,051.24 | 146,388.00 |
| Fund: 04 - Property Rental Total: | 128,280.00 | 122,772.89 | 125,480.00 | 126,966.07 | 132,348.03 | 136,051.24 | 146,388.00 |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

Fund: 04 - Property Rental

Expense

|                                 | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Contractual Services            | 5,000.00                     | 0.00                           | 5,000.00                     | 226.94                         | 10,000.00                      | 5,600.00                       | 10,000.00                      |
| San Bernardino County Fees      | 367.00                       | 827.00                         | 367.00                       | 478.95                         | 400.00                         | 82.95                          | 400.00                         |
| Utilities - Electric - Smithson | 0.00                         | 31.62                          | 0.00                         | 129.95                         | 0.00                           | 235.64                         |                                |
| Utilities - Electric - Wild Rd  | 3,700.00                     | 4,818.85                       | 4,000.00                     | 6,179.99                       | 6,000.00                       | 5,881.40                       | 7,200.00                       |
| Utilities - Gas - Smithson      | 0.00                         | 5.72                           | 0.00                         | 60.65                          | 0.00                           | 83.65                          |                                |
| Utilities - Gas - Wild Rd       | 800.00                       | 1,477.56                       | 1,500.00                     | 2,061.12                       | 2,000.00                       | 2,062.62                       | 2,600.00                       |
| Utilities-Water- Smithson       | 3,995.52                     | 1,270.10                       | 3,995.52                     | 1,669.02                       | 2,162.52                       | 1,111.93                       | 1,746.00                       |

Budget Detail

Budget Code  
Final Approved  
Final Approved

| Description              | Units  | Price  | Amount   |
|--------------------------|--------|--------|----------|
| Water Consumption        | 300.00 | 1.50   | 450.00   |
| Water Meter Charges - 2" | 12.00  | 108.00 | 1,296.00 |

04-531002-00-5

Budget Detail

Budget Code  
Final Approved  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities-Water- Wild Rd.                         | 1,342.20  | 1,342.20  | 1,219.20  |
| Utilities - Sewer - Smithson                      | 2,798.40  | 2,898.40  | 3,098.40  |
| Water Consumption                                 | 70.00     | 1.50      | 105.00    |
| Water Meter Charges - 2 x \$46.05 = \$92.10       | 12.00     | 92.10     | 1,105.20  |
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Sewer Smithson - 5 EDU x 53.45 = \$267.25         | 12.00     | 267.25    | 3,207.00  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

04-531003-00-4

Budget Detail

Budget Code  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

04-541000-00-5

Budget Detail

Budget Code  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

04-541000-00-5

Budget Detail

Budget Code  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

04-541000-00-7

Budget Detail

Budget Code  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

04-595001-00-0

Budget Detail

Budget Code  
Final Approved

| Description                                       | Units     | Price     | Amount    |
|---|-----------|-----------|-----------|
| Utilities - Sewer - Wild                          | 1,179.36  | 2,318.72  | 1,239.36  |
| Monthly Sewer Charges - 2 Units x 53.45 = \$106.9 | 12.00     | 103.28    | 1,239.36  |
| Operation & Maintenance - Smi...                  | 10,000.00 | 12,239.85 | 10,000.00 |
| Operation & Maintenance - Wi...                   | 2,000.00  | 71.47     | 3,000.00  |
| Operations & Maintenance - H...                   | 0.00      | 0.00      | 0.00      |
| Interest Expense                                  | 8,330.00  | 8,306.41  | 7,091.00  |
|   |           |           | 3,702.36  |
|   |           |           | 5,817.04  |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

| Description                              | FY 2021-2022      |                  | FY 2021-2022     |                  | FY 2022-2023     |                  | FY 2022-2023     |                | FY 2023 - 2024 |              | FY 2023 - 2024 |              | FY 2024-2025 |                |
|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------|----------------|--------------|--------------|----------------|
|  | Total Budget      | Total Activity   | Total Budget     | Total Activity   | Total Budget     | Total Activity   | Total Budget     | Total Activity | Total Budget   | YTD Activity | Total Budget   | YTD Activity | Total Budget | Final Approved |
| Loan - 20-024 Property Purchase          |                   |                  | 1.00             | 5,817.04         |                  |                  |                  |                |                |              |                |              |              |                |
| Depreciation - Smithson                  | 0.00              | 42,645.20        | 0.00             | 42,613.28        | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           |
| Depreciation - Wild Rd                   | 0.00              | 13,819.02        | 0.00             | 13,819.03        | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           |
| Debt Service - Rental Property           | 67,954.15         | -0.01            | 44,758.00        | 0.00             | 45,998.00        | 22,841.48        | 47,270.65        |                |                |              |                |              |              |                |
| <b>Description</b>                       |                   |                  | <b>Units</b>     | <b>Price</b>     | <b>Amount</b>    |                  |                  |                |                |              |                |              |              |                |
| 20-024                                   |                   |                  | 1.00             | 47,270.65        | 47,270.65        |                  |                  |                |                |              |                |              |              |                |
| interfund Transfer In                    | 0.00              | -188.07          | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           |
| interfund Transfer Out                   | 0.00              | 188.07           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           |
| <b>Expense Total:</b>                    | <b>117,994.85</b> | <b>94,204.24</b> | <b>85,270.48</b> | <b>94,292.38</b> | <b>92,304.48</b> | <b>54,227.03</b> | <b>93,690.25</b> |                |                |              |                |              |              |                |
| <b>Fund: 04 - Property Rental Total:</b> | <b>117,994.85</b> | <b>94,204.24</b> | <b>85,270.48</b> | <b>94,292.38</b> | <b>92,304.48</b> | <b>54,227.03</b> | <b>93,690.25</b> |                |                |              |                |              |              |                |

Budget Detail  
 Budget Code  
 Final Approved

- [04-600000-00-4](#)
- [04-600000-00-5](#)
- [04-800000-00-4](#)

Budget Detail  
 Budget Code  
 Final Approved

- [04-999800](#)
- [04-999900-00-0](#)

# Parks Department

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

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

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

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

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



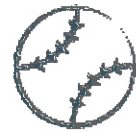
**132**  
Youth Basketball  
participants



**172**  
Youth Soccer  
Participants



**204**  
Participants in  
Flag Football



**8**  
Adult Softball  
Teams



**5**  
Concerts in the  
Park

## 2024-25 Goals

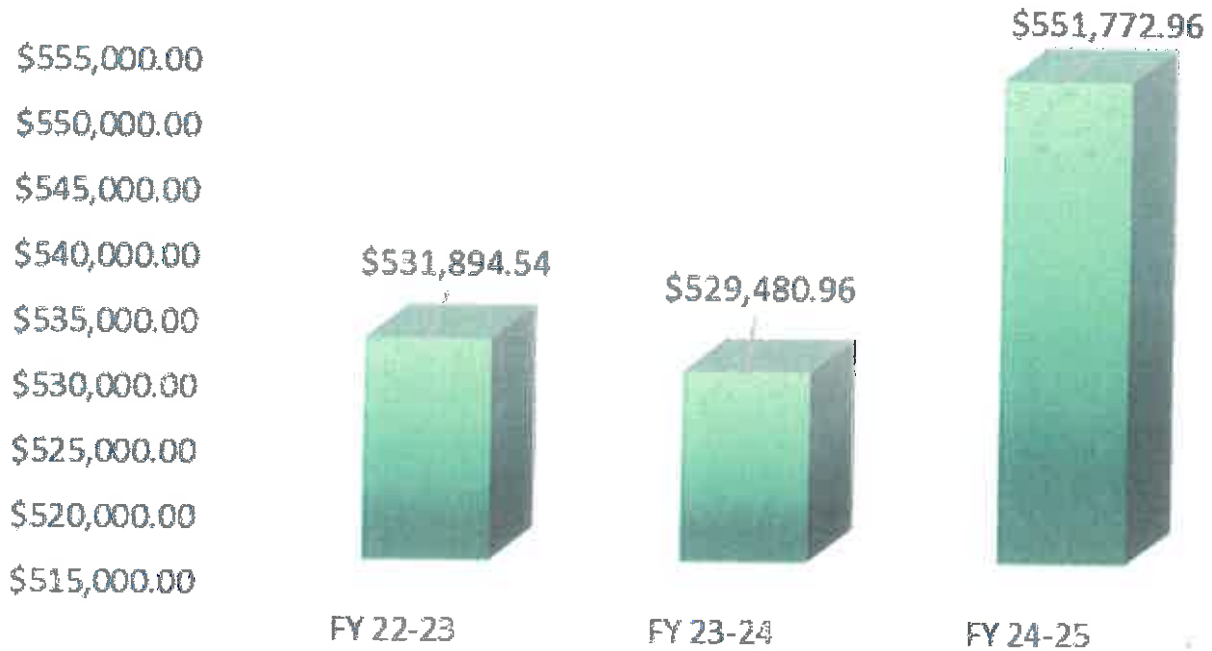
- ⇒ Offer and expand youth and adult sports programs
- ⇒ Continue to offer Concerts in the Park
- ⇒ Continue bi-weekly farmers market
- ⇒ Increase workshops and classes

## Staffing

Maintenance Worker 1.5 FTE

# Park & Recreation Fund Revenue

## Parks & Recreation



## Revenue v Expense



Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget  
 FY 2021-2022 Total Activity  
 FY 2022-2023 Total Budget  
 FY 2022-2023 Total Activity  
 FY 2023 - 2024 Total Budget  
 FY 2023 - 2024 YTD Activity  
 FY 2024-2025 Final Approved

Fund: 05 - Parks & Recreation

Revenue

05-430000-00-0

05-430001-00-0

Budget Detail

Budget Code

Final Approved

05-430001-00-7

05-430002-00-0

Budget Detail

Budget Code

Final Approved

05-430003-00-0

Budget Detail

Budget Code

Final Approved

05-430004-00-0

05-430004-00-8

Budget Detail

Budget Code

Final Approved

05-430007-00-0

05-430008-00-0

05-430009-00-0

05-430020-00-0

Budget Detail

Budget Code

Final Approved

05-460000-00-3

Budget Detail

Budget Code

Final Approved

05-461000-01-3

| Description                                  | FY 2021-2022 Total Budget | FY 2021-2022 Total Activity | FY 2022-2023 Total Budget | FY 2022-2023 Total Activity | FY 2023 - 2024 Total Budget | FY 2023 - 2024 YTD Activity | FY 2024-2025 Final Approved |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Recreation Program Fees                      | 1,000.00                  | 7,867.00                    | 1,000.00                  | 3,230.00                    | 1,000.00                    | 0.00                        | 1,000.00                    |
| Flag Football League Fee                     | 0.00                      | 0.00                        | 0.00                      | 5,683.66                    | 3,000.00                    | 9,030.01                    | 3,000.00                    |
| <b>Description</b><br>Registration Fees      |                           |                             | <b>Units</b><br>50.00     | <b>Price</b><br>-60.00      | <b>Amount</b><br>-3,000.00  |                             |                             |
| Flag Football Sponsorship                    | 0.00                      | 0.00                        | 0.00                      | 0.00                        | 0.00                        | 1,810.00                    | 1,810.00                    |
| Basketball League Program Fee                | 3,600.00                  | 7,450.36                    | 8,400.00                  | 9,239.49                    | 8,400.00                    | 9,570.00                    | 8,400.00                    |
| <b>Description</b><br>Basketball: \$70 each  |                           |                             | <b>Units</b><br>120.00    | <b>Price</b><br>-70.00      | <b>Amount</b><br>-8,400.00  |                             |                             |
| Youth Soccer                                 | 8,000.00                  | 9,488.41                    | 9,100.00                  | 11,793.50                   | 10,500.00                   | 16,542.14                   | 10,500.00                   |
| <b>Description</b><br>Soccer: \$75 each      |                           |                             | <b>Units</b><br>150.00    | <b>Price</b><br>-70.00      | <b>Amount</b><br>-10,500.00 |                             |                             |
| Farmers Market Revenue                       | 5,000.00                  | 10,482.14                   | 5,000.00                  | 11,660.24                   | 5,000.00                    | 6,386.05                    | 2,500.00                    |
| Farmers Market EBT                           | 5,000.00                  | 14,307.81                   | 5,000.00                  | 8,105.70                    | 5,000.00                    | 5,737.00                    | 2,500.00                    |
| <b>Description</b><br>Market Match EBT Grant |                           |                             | <b>Units</b><br>250.00    | <b>Price</b><br>-10.00      | <b>Amount</b><br>-2,500.00  |                             |                             |
| Volleyball League                            | 0.00                      | 0.00                        | 0.00                      | 534.07                      | 0.00                        | 28.06                       |                             |
| Adult Softball                               | 0.00                      | 3,990.00                    | 1,500.00                  | 2,175.00                    | 1,500.00                    | 255.00                      | 1,500.00                    |
| Cornhole League                              | 0.00                      | 450.00                      | 400.00                    | 210.00                      | 200.00                      | 165.00                      | 200.00                      |
| Sr Nutrition Program                         | 0.00                      | 0.00                        | 0.00                      | 6,300.00                    | 0.00                        | 8,400.00                    | 8,400.00                    |
| <b>Description</b><br>Monthly use            |                           |                             | <b>Units</b><br>12.00     | <b>Price</b><br>-700.00     | <b>Amount</b><br>-8,400.00  |                             |                             |
| 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                    |
| <b>Description</b><br>Water Shop             |                           |                             | <b>Units</b><br>12.00     | <b>Price</b><br>-800.00     | <b>Amount</b><br>-9,600.00  |                             |                             |
| Community Center Unit C Renta..              | 7,974.96                  | 7,936.98                    | 7,974.96                  | 8,046.94                    | 7,974.96                    | 7,868.62                    | 7,974.96                    |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|   | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>Budget Detail</b>                            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>                              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| <u>05-461000-00-2</u>                           |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Detail</b>                            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>                              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Park Field Rental                               | 7,000.00                     | 5,462.00                       | 5,000.00                     | 5,320.00                       | 5,000.00                       | 5,000.00                       | 5,000.00                       |
| <b>Description</b>                              |                              |                                |                              |                                |                                |                                |                                |
| Church Rental (Saturday)                        |                              |                                | Units                        | Price                          | Amount                         |                                |                                |
| Church Rental Sunday                            |                              |                                | 52.00                        | -37.98                         | -1,974.96                      |                                |                                |
|   |                              |                                | 12.00                        | -500.00                        | -6,000.00                      |                                |                                |
| <b>Description</b>                              |                              |                                | Units                        | Price                          | Amount                         |                                |                                |
| Field Rental for HSD                            |                              |                                | 1.00                         | -5,000.00                      | -5,000.00                      |                                |                                |
| Football/Soccer/Softball                        |                              |                                |                              |                                |                                |                                |                                |
| <u>05-461000-00-3</u>                           |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Detail</b>                            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>                              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Community Center Rental - C &...                | 1,500.00                     | 2,285.00                       | 1,500.00                     | 3,089.50                       | 1,500.00                       | 1,525.07                       | 1,500.00                       |
| Property Taxes - Street Lights                  | 18,000.00                    | 22,466.78                      | 23,533.00                    | 19,542.53                      | 21,600.00                      | 17,179.64                      | 23,000.00                      |
| Gain or Loss on Sale of Assets                  | 0.00                         | 0.00                           | 0.00                         | -35,175.48                     | 0.00                           | 0.00                           |                                |
| PY Income/(Expense)                             | 0.00                         | 0.00                           | 0.00                         | 0.00                           | 0.00                           | 33,567.75                      |                                |
| Other Income                                    | 0.00                         | 2,969.26                       | 0.00                         | 894.88                         | 0.00                           | 2,242.70                       |                                |
| Park Development Impact Fees                    | 6,880.00                     | 8,600.00                       | 6,880.00                     | 12,040.00                      | 3,440.00                       | 24,080.00                      | 6,880.00                       |
| <b>Description</b>                              |                              |                                | Units                        | Price                          | Amount                         |                                |                                |
| Park Development Impact Fees                    |                              |                                | 4.00                         | -1,720.00                      | -6,880.00                      |                                |                                |
| <u>05-714375-00-0</u>                           |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Detail</b>                            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>                              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                                  |                              |                                |                              |                                |                                |                                |                                |
| Miscellaneous Reimbursements                    | 0.00                         | 0.00                           | 0.00                         | 0.00                           | 0.00                           | 851.44                         |                                |
| Donations & Sponsorship                         | 5,500.00                     | 10,150.00                      | 5,500.00                     | 9,385.00                       | 0.00                           | 20,214.00                      |                                |
| Board Discretionary Revenue                     | 461,446.35                   | 370,295.07                     | 441,506.58                   | 396,675.74                     | 445,766.00                     | 387,242.39                     | 459,818.00                     |
| <b>Description</b>                              |                              |                                | Units                        | Price                          | Amount                         |                                |                                |
| Board Discretionary Revenue                     |                              |                                | 1.00                         | -423,818.00                    | -423,818.00                    |                                |                                |
| Recycling Center Net                            |                              |                                | 1.00                         | -36,000.00                     | -36,000.00                     |                                |                                |
| <b>Revenue Total:</b>                           | <b>540,501.31</b>            | <b>493,800.81</b>              | <b>531,894.54</b>            | <b>488,350.77</b>              | <b>529,480.96</b>              | <b>565,694.87</b>              | <b>551,772.96</b>              |
| <b>Fund: 05 - Parks &amp; Recreation Total:</b> | <b>540,501.31</b>            | <b>493,800.81</b>              | <b>531,894.54</b>            | <b>488,350.77</b>              | <b>529,480.96</b>              | <b>565,694.87</b>              | <b>551,772.96</b>              |



**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Fund: 05 - Parks & Recreation**

**Expense**

05-500001-00-0

05-500002-00-0

05-500004-00-0

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

05-510000-00-0

05-510001-00-0

05-510002-00-0

05-510003-00-0

05-510004-00-0

05-510005-00-0

05-510007-00-0

05-510009-00-0

05-510100-00-0

05-521500-00-0

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

05-521600-00-0

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

05-523000-00-0

**Defined Budgets**

FY 2023 - 2024

FY 2024-2025

FY 2021-2022

Total Activity

FY 2021-2022

Total Budget

FY 2022-2023

Total Budget

FY 2022-2023

Total Activity

FY 2023 - 2024

Total Budget

FY 2023 - 2024

YTD Activity

Final Approved

|                      |           |           |           |           |           |           |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Salaries - Full Time | 76,377.60 | 79,491.63 | 82,701.00 | 80,876.36 | 80,180.00 | 33,883.11 |
| Salaries - Overtime  | 1,000.00  | 421.52    | 1,000.00  | 0.00      | 1,000.00  | 0.00      |
| Salaries - PT        | 1,500.00  | 415.17    | 0.00      | 2,377.79  | 3,175.00  | 32,485.74 |

| Description                       | Units     | Price     | Amount    |
|-----------------------------------|-----------|-----------|-----------|
| MW / Part Time                    | 1.00      | 22,500.00 | 22,500.00 |
| Rec Leads - 2                     | 1.00      | 9,700.00  | 9,700.00  |
| PERS Retirement                   | 0.00      | 41.92     | 0.00      |
| Benefit Plan                      | 31,440.00 | 14,665.59 | 20,400.00 |
| Workers Compensation              | 4,565.00  | 3,222.23  | 3,528.00  |
| Payroll Taxes - FICA/Medicare     | 1,200.00  | 1,564.27  | 1,171.15  |
| Unemployment Expense              | 0.00      | 48.79     | 0.00      |
| Vision / Dental Expense           | 0.00      | 1,166.17  | 0.00      |
| Retirement Expense 457            | 0.00      | 7,759.63  | 0.00      |
| PEPRA Retirement                  | 6,178.00  | 4,978.09  | 6,306.00  |
| Actuarial Pension Expense Adju... | 0.00      | -3,927.00 | 0.00      |
| Contractual Services              | 21,760.00 | 10,929.40 | 22,732.00 |

| Description                            | Units | Price     | Amount    |
|--|-------|-----------|-----------|
| Apple Valley Communications            | 12.00 | 130.00    | 1,560.00  |
| Climate Control- A/C & Heater / Swamps | 1.00  | 2,000.00  | 2,000.00  |
| Fire Crews                             | 45.00 | 227.00    | 10,215.00 |
| Miscellaneous                          | 1.00  | 5,000.00  | 5,000.00  |
| Park & Facility Maintenance Contract   | 1.00  | 80,000.00 | 80,000.00 |

|                         |        |        |      |        |        |        |
|-------------------------|--------|--------|------|--------|--------|--------|
| Software Support - Park | 589.88 | 228.00 | 0.00 | 589.88 | 114.00 | 589.88 |
|-------------------------|--------|--------|------|--------|--------|--------|

| Description             | Units | Price  | Amount |
|-------------------------|-------|--------|--------|
| Farmers Market Software | 12.00 | 19.99  | 239.88 |
| Recreation Software     | 1.00  | 350.00 | 350.00 |

|                             |          |        |          |          |          |          |
|-----------------------------|----------|--------|----------|----------|----------|----------|
| Permits and Inspection Fees | 1,863.00 | 437.00 | 1,680.00 | 2,333.00 | 1,652.00 | 1,733.00 |
|-----------------------------|----------|--------|----------|----------|----------|----------|

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget FY 2021-2022 Total Activity FY 2022-2023 Total Budget FY 2022-2023 Total Activity FY 2023 - 2024 Total Budget FY 2023 - 2024 YTD Activity Final Approved

| Budget Detail         | Description                            | FY 2021-2022 Total Budget | FY 2021-2022 Total Activity | FY 2022-2023 Total Budget | FY 2022-2023 Total Activity | FY 2023 - 2024 Total Budget | FY 2023 - 2024 YTD Activity | Final Approved |
|-----------------------|--|---------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| <b>Budget Code</b>    | County EHS Well Permit                 |                           |                             |                           |                             |                             |                             |                |
| Final Approved        |  |                           |                             | 1,200.00                  |                             | 1,200.00                    |                             | 5,000.00       |
| Final Approved        | Farmers Market - Food Permit SB County |                           |                             | 533.00                    |                             | 533.00                      |                             | 1,500.00       |
| <u>05-523000-00-3</u> | Permits and Fees - Community ...       | 0.00                      | 880.00                      | 0.00                      | 0.00                        | 0.00                        | 0.00                        |                |
| <u>05-524000-00-0</u> | Equipment Rental                       | 0.00                      | 0.00                        | 0.00                      | 4,675.85                    | 5,000.00                    | 0.00                        |                |
| <u>05-524500-00-0</u> | Education and Training                 | 1,700.00                  | 2,105.75                    | 4,100.00                  | 1,480.07                    | 3,500.00                    | 590.81                      |                |
| <b>Budget Detail</b>  |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Code</b>    | Misc                                   |                           |                             |                           |                             |                             |                             |                |
| Final Approved        | Park Playground Certification          |                           |                             | 1,000.00                  |                             | 1,000.00                    |                             |                |
| Final Approved        | Insurance                              | 1,887.00                  | 2,803.34                    | 3,000.00                  | 2,436.74                    | 2,698.74                    | 2,149.00                    | 2,698.74       |
| <u>05-525000-00-0</u> |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Detail</b>  |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Code</b>    | Adult Sports Insurance                 |                           |                             |                           |                             |                             |                             |                |
| Final Approved        | Youth Sports Insurance                 |                           |                             | 2,149.00                  |                             | 2,149.00                    |                             |                |
| Final Approved        | Public Relations                       | 200.00                    | 0.00                        | 200.00                    | 0.00                        | 200.00                      | 0.00                        |                |
| <u>05-526600-00-0</u> | Utilities - Electric                   | 2,384.64                  | 4,283.53                    | 2,384.64                  | 4,989.81                    | 240.00                      | 4,316.21                    |                |
| <u>05-531000-00-0</u> | Utilities - Electric - Community ...   | 20,400.00                 | 7,375.70                    | 10,500.00                 | 8,393.09                    | 10,500.00                   | 8,807.58                    | 10,500.00      |
| <u>05-531000-00-3</u> |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Detail</b>  |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Code</b>    | Community Center Unit C                |                           |                             |                           |                             |                             |                             |                |
| Final Approved        | Utilities - Gas - Community Cen...     | 4,000.00                  | 4,237.73                    | 6,000.00                  | 3,185.44                    | 5,000.00                    | 6,919.05                    | 6,000.00       |
| Final Approved        | Utilities-Water- Park Internal         | 17,250.00                 | 14,496.00                   | 17,250.00                 | 30,602.25                   | 17,250.00                   | 22,808.25                   | 25,237.50      |
| <u>05-531001-00-3</u> |  |                           |                             |                           |                             |                             |                             |                |
| <u>05-531002-00-0</u> |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Detail</b>  |  |                           |                             |                           |                             |                             |                             |                |
| <b>Budget Code</b>    | Baseball Fields                        |                           |                             |                           |                             |                             |                             |                |
| Final Approved        | Dog Park                               |                           |                             | 5,500.00                  | 0.75                        | 4,125.00                    |                             |                |
| Final Approved        | Park Restroom                          |                           |                             | 3,000.00                  | 0.75                        | 2,250.00                    |                             |                |
| Final Approved        | Wild Rd Park                           |                           |                             | 150.00                    | 0.75                        | 112.50                      |                             |                |
| Final Approved        |  |                           |                             | 25,000.00                 | 0.75                        | 18,750.00                   |                             |                |
| <u>05-531003-00-0</u> | Utilities - Street Lighting Electric   | 18,000.00                 | 20,617.84                   | 23,533.00                 | 19,542.53                   | 21,600.00                   | 18,928.49                   | 23,000.00      |
| <u>05-531004-00-0</u> | Utilities-Sewer-Park Internal          | 0.00                      | 391.40                      | 500.00                    | 1,159.36                    | 500.00                      | 826.24                      | 1,250.00       |
| <u>05-531008-00-3</u> | Utilities - Electric Comm Ctr Uni...   | 0.00                      | 1,223.72                    | 1,500.00                  | 1,428.67                    | 1,800.00                    | 1,354.05                    | 1,800.00       |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget  
 FY 2021-2022 Total Activity  
 FY 2022-2023 Total Budget  
 FY 2022-2023 Total Activity  
 FY 2023 - 2024 Total Budget  
 FY 2023 - 2024 YTD Activity  
 FY 2024-2025 Final Approved

| Description                        | Units | Price  | Amount   |
|------------------------------------|-------|--------|----------|
| Community Center #D: 3-037-9555-25 | 12.00 | 150.00 | 1,800.00 |

| Description | Units    | Price    | Amount   |
|-------------|----------|----------|----------|
| Telephone   | 2,340.49 | 2,288.40 | 2,091.92 |
|             |          |          | 1,800.00 |
|             |          |          | 2,312.19 |
|             |          |          | 1,800.00 |

| Description                             | Units | Price  | Amount   |
|---|-------|--------|----------|
| Community Center Pump Alarm             | 12.00 | 100.00 | 1,200.00 |
| Verizon Wireless - 1 Maintenance Worker | 12.00 | 50.00  | 600.00   |

| Description                     | Units    | Price     | Amount    |
|---------------------------------|----------|-----------|-----------|
| O & M - Park                    | 4,000.00 | 5,213.71  | 5,000.00  |
| O & M - Community Center        | 8,000.00 | 13,756.39 | 10,000.00 |
| Vehicle Equipment / Maintena... | 5,472.57 | 6,086.86  | 3,000.00  |
| Vehicle Fuel                    | 2,500.00 | 1,295.52  | 2,000.00  |
| Flag Football                   | 0.00     | 4,209.51  | 3,090.00  |
|                                 |          |           | 8,577.36  |
|                                 |          |           | 23,255.69 |
|                                 |          |           | 9,709.67  |
|                                 |          |           | 3,550.65  |
|                                 |          |           | 8,635.42  |
|                                 |          |           | 6,000.00  |
|                                 |          |           | 13,000.00 |
|                                 |          |           | 3,000.00  |
|                                 |          |           | 2,000.00  |
|                                 |          |           | 5,890.00  |

| Description | Units  | Price  | Amount   |
|-------------|--------|--------|----------|
| Balls       | 5.00   | 8.00   | 40.00    |
| Referees    | 10.00  | 200.00 | 2,000.00 |
| Uniforms    | 110.00 | 35.00  | 3,850.00 |

| Description           | Units    | Price    | Amount   |
|-----------------------|----------|----------|----------|
| Supplies - Basketball | 8,200.00 | 8,495.08 | 8,200.00 |
|                       |          |          | 9,423.63 |
|                       |          |          | 8,200.00 |

| Description         | Units | Price    | Amount   |
|---------------------|-------|----------|----------|
| Basketballs         | 1.00  | 200.00   | 200.00   |
| Clock/Books person  | 16.00 | 50.00    | 800.00   |
| End of Season Party | 1.00  | 400.00   | 400.00   |
| Pictures            | 1.00  | 600.00   | 600.00   |
| Referee             | 8.00  | 300.00   | 2,400.00 |
| Trophies            | 1.00  | 800.00   | 800.00   |
| Uniform             | 1.00  | 3,000.00 | 3,000.00 |

| Description  | Units    | Price     | Amount    |
|--------------|----------|-----------|-----------|
| Youth Soccer | 8,975.00 | 10,868.17 | 8,975.00  |
|              |          |           | 10,093.66 |
|              |          |           | 8,975.00  |

| Description | Units | Price    | Amount   |
|-------------|-------|----------|----------|
| Balls       | 50.00 | 7.00     | 350.00   |
| Chalk       | 1.00  | 100.00   | 100.00   |
| Cones       | 15.00 | 10.00    | 150.00   |
| First Aid   | 5.00  | 15.00    | 75.00    |
| Misc        | 1.00  | 1,000.00 | 1,000.00 |

**Budget Detail**  
 Budget Code  
 Final Approved

05-532500-00-0  
**Budget Detail**  
 Budget Code  
 Final Approved

05-541000-00-0  
05-541000-00-3  
05-545000-00-0  
05-545001-00-0  
05-550001-00-0  
**Budget Detail**  
 Budget Code  
 Final Approved  
 Final Approved  
 Final Approved

05-550002-00-0  
**Budget Detail**  
 Budget Code  
 Final Approved  
 Final Approved  
 Final Approved  
 Final Approved  
 Final Approved  
 Final Approved

05-550003-00-0  
**Budget Detail**  
 Budget Code  
 Final Approved  
 Final Approved  
 Final Approved  
 Final Approved  
 Final Approved

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|                           | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Pictures                  |                              |                                | 100.00                       |                                |                                |                                |                                |
| Refs                      |                              |                                | 66.00                        | 5.00                           | 500.00                         |                                |                                |
| Trophies                  |                              |                                | 100.00                       | 50.00                          | 3,300.00                       |                                |                                |
| Uniforms                  |                              |                                | 1.00                         | 5.00                           | 500.00                         |                                |                                |
|                           |                              |                                | 1.00                         | 3,000.00                       | 3,000.00                       |                                |                                |
| Adult Softball            | 0.00                         | 2,342.83                       | 900.00                       | 1,416.46                       | 900.00                         | 93.56                          | 900.00                         |
| Volleyball Expense        | 0.00                         | 0.00                           | 0.00                         | 135.10                         | 0.00                           | 474.78                         |                                |
| Cornhole League           | 0.00                         | 950.00                         | 200.00                       | 0.00                           | 200.00                         | 0.00                           | 200.00                         |
| Cheer Camp                | 0.00                         | 1,200.00                       | 0.00                         | 0.00                           | 0.00                           | 0.00                           |                                |
| Operating Supplies - Park | 20,000.00                    | 23,596.76                      | 21,000.00                    | 14,415.64                      | 21,000.00                      | 13,531.49                      | 21,000.00                      |

**Description**

| Description         | Units | Price    | Amount    |
|---------------------|-------|----------|-----------|
| Fertilizer          | 2.00  | 5,500.00 | 11,000.00 |
| Grass Seed          | 1.00  | 6,000.00 | 6,000.00  |
| Misc                | 1.00  | 1,000.00 | 1,000.00  |
| Pesticide/Herbicide | 1.00  | 1,000.00 | 1,000.00  |
| Sprinklers          | 1.00  | 500.00   | 500.00    |
| Woodchip / Sand     | 1.00  | 1,500.00 | 1,500.00  |

05-553000-00-3

05-553300-00-0

**Budget Detail**

**Budget Code**

|                |           |           |           |           |           |           |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Final Approved | 4,000.00  | 2,752.15  | 5,616.00  | 6,000.00  | 4,694.27  | 6,000.00  |
| Final Approved | 12,750.00 | 12,017.93 | 14,727.06 | 14,000.00 | 14,139.37 | 17,000.00 |

05-553400-00-0

**Budget Detail**

**Budget Code**

|                |          |          |          |          |        |          |
|----------------|----------|----------|----------|----------|--------|----------|
| Final Approved | 2,000.00 | 7,032.56 | 3,497.62 | 2,000.00 | 281.67 | 2,000.00 |
| Final Approved |          |          |          |          |        |          |

05-553402-00-0

**Budget Detail**

**Budget Code**

|                |          |          |          |          |          |          |
|----------------|----------|----------|----------|----------|----------|----------|
| Final Approved | 0.00     | 12.00    | 0.00     | 2,500.00 | 1,155.09 | 500.00   |
| Final Approved | 8,440.00 | 3,296.35 | 5,885.90 | 3,400.00 | 1,773.17 | 2,000.00 |

**Description**

| Description            | Units    | Price    | Amount   |
|------------------------|----------|----------|----------|
| Classes & Programs     | 1.00     | 1,565.00 | 1,565.00 |
| Memorial Trees         | 3.00     | 145.00   | 435.00   |
| Senior Center          | 2,500.00 |          | 2,500.00 |
| Farmers Market Expense | 3,400.00 |          | 3,400.00 |
| Quarterly Ag Fees      | 4.00     | 500.00   | 2,000.00 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

| Budget Code<br>Final Approved | Description                         | FY 2021-2022 |                | FY 2022-2023 |                | FY 2023 - 2024 |              | FY 2024-2025 |                |
|-------------------------------|-------------------------------------|--------------|----------------|--------------|----------------|----------------|--------------|--------------|----------------|
|                               |                                     | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget   | YTD Activity | Total Budget | Final Approved |
| <u>05-553404-00-8</u>         | Farmers Market EBT                  | 5,000.00     | 13,811.05      | 5,000.00     | 4,000.00       | 5,000.00       | 5,800.00     | 5,000.00     | 2,500.00       |
| <b>Budget Detail</b>          |                                     |              |                |              |                |                |              |              |                |
| <b>Budget Code</b>            | EBT Market Match                    |              |                |              |                |                |              |              |                |
| Final Approved                |                                     | 250.00       | 10.00          | 250.00       | 2,500.00       |                |              |              |                |
| <u>05-553405-00-0</u>         | National Night Out Expense          | 1,000.00     | 1,083.12       | 1,300.00     | 1,286.41       | 1,300.00       | 472.89       | 1,300.00     | 600.00         |
| <b>Budget Detail</b>          |                                     |              |                |              |                |                |              |              |                |
| <b>Budget Code</b>            | Promotional Items                   |              |                |              |                |                |              |              |                |
| Final Approved                |                                     | 1.00         | 600.00         | 1.00         | 600.00         | 600.00         |              | 600.00       |                |
| <u>05-553600-00-0</u>         | Uniforms                            | 1,200.00     | 568.89         | 600.00       | 504.89         | 600.00         | 998.68       | 600.00       | 400.00         |
| <u>05-553700-00-0</u>         | Printing Costs                      | 200.00       | 0.00           | 200.00       | 0.00           | 200.00         | 0.00         | 200.00       | 500.00         |
| <u>05-554600-00-0</u>         | Small Tools                         | 800.00       | 1,191.86       | 800.00       | 736.90         | 800.00         | 511.06       | 800.00       | 2,500.00       |
| <u>05-556500-00-0</u>         | Dues & Subscriptions                | 555.00       | 185.00         | 755.00       | 490.00         | 555.00         | 555.00       | 555.00       |                |
| <u>05-600000-00-0</u>         | Depreciation - Park                 | 0.00         | 84,119.09      | 0.00         | 83,340.14      | 0.00           | 0.00         | 0.00         |                |
| <u>05-600000-00-3</u>         | Depreciation - Community Ctr        | 0.00         | 18,885.96      | 0.00         | 15,368.40      | 0.00           | 0.00         | 0.00         |                |
| <u>05-800599-00-0</u>         | Capital Transfer                    | 0.00         | -291,828.70    | 0.00         | -5,500.00      | 0.00           | 0.00         | 0.00         |                |
| <u>05-850005-00-0</u>         | Community Center Parking Lot ...    | 0.00         | 0.00           | 0.00         | 0.00           | 0.00           | 18,295.00    | 0.00         |                |
| <u>05-850007-00-0</u>         | Additional Asphalt Parking Area...  | 0.00         | 241,604.96     | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850012-00-0</u>         | Community Center Parking Lot ...    | 0.00         | 2,187.32       | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850013-00-0</u>         | Nature Play                         | 0.00         | 2,521.62       | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850015-00-0</u>         | Lighting for Baseball and sports .. | 0.00         | 5,297.76       | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850019-00-0</u>         | Roof Replacement - Community..      | 0.00         | 0.00           | 0.00         | 0.00           | 0.00           | 328,277.61   | 0.00         |                |
| <u>05-850026-00-0</u>         | Community Center Fencing            | 0.00         | 29,970.00      | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850027-00-0</u>         | Park Sound System                   | 0.00         | 10,247.04      | 0.00         | 0.00           | 0.00           | 0.00         | 0.00         |                |
| <u>05-850028-00-0</u>         | Turf Renovator                      | 0.00         | 0.00           | 0.00         | 5,500.00       | 0.00           | 0.00         | 0.00         |                |
| <u>05-850030-00-0</u>         | Front Office Lobby Enclosure        | 0.00         | 0.00           | 0.00         | 0.00           | 0.00           | 7,580.83     | 0.00         |                |
| <u>05-929800</u>              | Interfund Transfer In               | 0.00         | -161,360.86    | 0.00         | -104,018.13    | 0.00           | 0.00         | 0.00         |                |
| <u>05-999900-00-0</u>         | Interfund Transfer Out/(In)         | 42,100.00    | 42,099.96      | 42,100.00    | 42,099.96      | 42,100.00      | 35,083.30    | 42,100.00    | 71,571.00      |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|                | FY 2021-2022      | FY 2021-2022      | FY 2021-2022      | FY 2022-2023      | FY 2022-2023      | FY 2022-2023      | FY 2023 - 2024    | FY 2023 - 2024    | FY 2024-2025      |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                | Total Budget      | Total Activity    | Total Budget      | Total Budget      | Total Activity    | Total Budget      | Total Budget      | YTD Activity      | Final Approved    |
| FY 2021-2022   | 329,367.94        | 321,743.94        | 321,743.94        | 356,575.49        | 357,028.28        | 352,323.77        | 669,959.90        | 669,959.90        | 389,280.12        |
| FY 2022-2023   |                   |                   |                   | 356,575.49        | 357,028.28        | 352,323.77        | 669,959.90        | 669,959.90        | 389,280.12        |
| FY 2023 - 2024 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| FY 2024-2025   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total</b>   | <b>329,367.94</b> | <b>321,743.94</b> | <b>321,743.94</b> | <b>356,575.49</b> | <b>357,028.28</b> | <b>352,323.77</b> | <b>669,959.90</b> | <b>669,959.90</b> | <b>389,280.12</b> |

Budget Detail  
Budget Code  
Final Approved

Description  
Interfund Loan (Wastewater)

|                                      | Units      | Price      | Amount     |
|--------------------------------------|------------|------------|------------|
| Expense Total:                       | 1.00       | 71,571.00  | 71,571.00  |
| Fund: 05 - Parks & Recreation Total: | 356,575.49 | 357,028.28 | 352,323.77 |
|                                      | 356,575.49 | 357,028.28 | 352,323.77 |
|                                      |            |            | 669,959.90 |
|                                      |            |            | 669,959.90 |
|                                      |            |            | 389,280.12 |
|                                      |            |            | 389,280.12 |

# 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 - 221 per month
- ⇒ Bill Pay - 323 per month
- ⇒ By phone - 99 per month
- ⇒ CSD Website - 656 per month
- ⇒ In Person - 488 per month
- ⇒ Auto Pay - 609 per month
- ⇒ Pay by Text - 33 per month

### Staffing

- General Manager—1 FTE
- Administrative Services Manager—1 FTE
- Senior Accounting Technician—1 FTE
- Program Assistant—1 FTE
- Customer Service Lead—1 FTE
- Senior Customer Service Rep--2 FTE
- Customer Service Rep I—.48 FTE

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

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

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



**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

| Fund: 10 - Administration |   | FY 2021-2022 | FY 2022-2023 | FY 2022-2023   | FY 2023 - 2024 | FY 2023 - 2024 | FY 2024-2025   |
|---------------------------|---|--------------|--------------|----------------|----------------|----------------|----------------|
| Revenue                   |   | Total Budget | Total Budget | Total Activity | Total Budget   | YTD Activity   | Final Approved |
| <u>10-419000-00-0</u>     | Fees & Charges                                  | 2,000.00     | 1,300.00     | 1,997.89       | 1,500.00       | 1,676.56       | 1,500.00       |
| <u>10-419100-00-0</u>     | Credit Card Processing Fees                     | 15,000.00    | 21,000.00    | 29,473.00      | 25,000.00      | 32,751.00      | 27,000.00      |
| <u>10-464000-00-0</u>     | Site Rent - Radio Tower                         | 158,510.94   | 173,535.52   | 183,422.87     | 182,220.02     | 183,440.03     | 198,909.23     |
| <b>Budget Detail</b>      |   |              |              |                |                |                |                |
| <b>Budget Code</b>        | Description                                     | Units        | Price        | Amount         |                |                |                |
| Final Approved            | Radio Tower Site                                | 1.00         | -98,909.23   | -98,909.23     |                |                |                |
| Final Approved            | Ultimate Internet Access Inc. (UIA)             | 1.00         | -100,000.00  | -100,000.00    |                |                |                |
| <u>10-700000-00-0</u>     | Property Taxes - Current                        | 104,344.71   | 104,140.58   | 138,674.28     | 108,400.00     | 141,191.32     | 122,742.00     |
| <b>Budget Detail</b>      |   |              |              |                |                |                |                |
| <b>Budget Code</b>        | Description                                     | Units        | Price        | Amount         |                |                |                |
| Final Approved            | General Tax Levy                                | 1.00         | -145,742.00  | -145,742.00    |                |                |                |
| Final Approved            | Street Lighting Portion                         | 1.00         | 23,000.00    | 23,000.00      |                |                |                |
| <u>10-704000-00-0</u>     | Property Taxes - Prior                          | 2,000.00     | 2,000.00     | 3,410.36       | 2,000.00       | 4,221.95       | 2,000.00       |
| <u>10-706000-00-0</u>     | Penalties on Delinquent Taxes                   | 500.00       | 500.00       | 574.89         | 500.00         | 646.68         | 500.00         |
| <u>10-707000-00-0</u>     | Property Taxes - Homeowner E...                 | 500.00       | 500.00       | 834.38         | 500.00         | 404.77         | 500.00         |
| <u>10-710000-00-0</u>     | Investment Income                               | 30,000.00    | 14,023.44    | 130,403.30     | 80,000.00      | 224,254.56     | 80,000.00      |
| <u>10-710001-00-0</u>     | Unrealized Gains & Losses                       | 0.00         | 0.00         | 55,284.05      | 0.00           | 0.00           |                |
| <u>10-712000-00-0</u>     | Other Income                                    | 200.00       | 200.00       | 1,767.44       | 200.00         | 2,175.06       | 200.00         |
| <u>10-712100-00-0</u>     | Recycling Revenue - EE Morale                   | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           |                |
| <u>10-713100-00-0</u>     | Franchise Fees - Solid Waste                    | 91,850.36    | 94,697.72    | 95,641.98      | 102,587.60     | 97,014.41      | 102,166.40     |
| <b>Budget Detail</b>      |   |              |              |                |                |                |                |
| <b>Budget Code</b>        | Description                                     | Units        | Price        | Amount         |                |                |                |
| Final Approved            | Burrtec for Commercial Acct                     | 1.00         | -20,000.00   | -20,000.00     |                |                |                |
| Final Approved            | Single Family Residential \$2.70 x 12 = \$32.40 | 2,536.00     | -32.40       | -82,166.40     |                |                |                |
| <u>10-713500-00-0</u>     | Solid Waste Billing Fees                        | 70,300.80    | 75,559.92    | 75,453.32      | 84,422.88      | 68,620.67      | 88,614.12      |
| <b>Budget Detail</b>      |   |              |              |                |                |                |                |
| <b>Budget Code</b>        | Description                                     | Units        | Price        | Amount         |                |                |                |
| Final Approved            | Admin Fee \$2.87 x 12 = \$34.44                 | 2,573.00     | -34.44       | -88,614.12     |                |                |                |
| <u>10-780001-00-0</u>     | GASB 87 - Contra Lease Revenue                  | 0.00         | 0.00         | -82,489.49     | 0.00           | 0.00           |                |
| <u>10-780002-00-0</u>     | GASB 87 - Interest Revenue                      | 0.00         | 0.00         | 27,324.91      | 0.00           | 0.00           |                |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|                             | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|-----------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| GASB 87 - Rent Revenue      | 0.00                         | 57,647.05                      | 0.00                         | 57,647.05                      | 0.00                           | 0.00                           |                                |
| Board Discretionary Revenue | -354,706.01                  | -392,761.85                    | -372,373.30                  | -416,218.27                    | -393,207.02                    | -404,422.03                    | -423,817.63                    |

[10-780003-00-0](#)  
[10-999700-00-0](#)

Budget Detail

- Budget Code
- Final Approved
- Final Approved
- Final Approved
- Final Approved

| Description               | Units | Price      | Amount     |
|---------------------------|-------|------------|------------|
| Property Taxes            | 1.00  | 122,742.00 | 122,742.00 |
| Site Rent - Radio Tower   | 1.00  | 98,909.23  | 98,909.23  |
| Solid Waste Franchise Fee | 1.00  | 102,166.40 | 102,166.40 |
| UIA Lease                 | 1.00  | 100,000.00 | 100,000.00 |

|                                  |              |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenue Total:                   | 120,500.80   | 114,942.88   | 105,200.44   | 303,201.96   | 194,123.48   | 351,974.98   | 200,314.12   |
| Fund: 10 - Administration Total: | 120,500.80   | 114,942.88   | 105,200.44   | 303,201.96   | 194,123.48   | 351,974.98   | 200,314.12   |
| Report Total:                    | 6,122,298.03 | 7,236,156.97 | 6,731,968.44 | 6,956,694.94 | 7,018,931.50 | 6,432,669.57 | 6,910,472.35 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

**Fund: 10 - Administration**  
**Expense**

10-500001-00-0

10-500002-00-0

10-500004-00-0

10-510000-00-0

10-510001-00-0

10-510002-00-0

10-510003-00-0

10-510004-00-0

10-510005-00-0

10-510006-00-0

10-521500-00-0

10-510009-00-0

10-510100-00-0

10-521500-00-0

|                                 | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Salaries - Full Time            | 516,619.20                   | 547,316.74                     | 551,937.60                   | 599,790.47                     | 635,857.00                     | 602,144.14                     | 642,866.00                     |
| Salaries - Overtime             | 1,600.00                     | 567.77                         | 1,600.00                     | 391.65                         | 1,500.00                       | 423.05                         | 1,500.00                       |
| Salaries - Part-Time            | 16,379.50                    | 13,478.71                      | 17,935.00                    | 18,715.09                      | 17,053.00                      | 24,243.56                      | 25,430.00                      |
| PERS Retirement                 | 86,248.72                    | 52,402.38                      | 95,603.83                    | 58,038.48                      | 106,216.00                     | 67,219.37                      | 115,722.00                     |
| Benefit Plan                    | 93,600.00                    | 56,078.82                      | 94,320.00                    | 52,591.58                      | 102,240.00                     | 51,129.97                      | 94,320.00                      |
| Workers Compensation            | 3,161.31                     | 14,526.98                      | 5,669.07                     | 4,186.54                       | 4,808.00                       | 8,125.12                       | 25,000.00                      |
| Payroll Taxes - FICA/Medicare   | 8,744.01                     | 14,135.48                      | 9,375.12                     | 13,821.46                      | 10,525.00                      | 12,967.22                      | 11,267.00                      |
| Unemployment Expense            | 0.00                         | 454.52                         | 0.00                         | 0.00                           | 0.00                           | 330.19                         |                                |
| Vision / Dental Expense         | 0.00                         | 3,889.17                       | 0.00                         | 3,492.05                       | 0.00                           | 3,104.23                       |                                |
| PERS Unfunded Accrued Liability | 30,335.00                    | 36,745.00                      | 36,745.00                    | 44,667.00                      | 39,395.00                      | 38,120.00                      | 56,589.00                      |

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

10-510007-00-0

10-510008-00-0

10-510009-00-0

10-510100-00-0

10-521500-00-0

| Description                       | Units     | Price       | Amount       |
|-----------------------------------|-----------|-------------|--------------|
| Classic                           | 1.00      | 55,378.00   | 55,378.00    |
| PEPRA                             | 1.00      | 1,211.00    | 1,211.00     |
| Retirement Expense 457            | 0.00      | 14,948.60   | 0.00         |
| PERS EPMC                         | 0.00      | 36,019.74   | 0.00         |
| PEPRA Retirement                  | 3,409.91  | 3,667.99    | 12,503.66    |
| Actuarial Pension Expense Adju... | 0.00      | -153,126.00 | 0.00         |
| Contractual Services              | 43,716.00 | 39,302.50   | 1,665,877.87 |
|                                   |           |             | 28,212.60    |
|                                   |           |             | 39,435.17    |
|                                   |           |             | 5,704.33     |
|                                   |           |             | 0.00         |
|                                   |           |             | 43,358.95    |
|                                   |           |             | 49,712.00    |

**Budget Detail**

**Budget Code**

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

Final Approved

10-521600-00-0

| Description                         | Units     | Price     | Amount    |
|-------------------------------------|-----------|-----------|-----------|
| Customer Billing - Infosend         | 12.00     | 131.00    | 1,572.00  |
| Customer Billing - Infosend Postage | 12.00     | 2,000.00  | 24,000.00 |
| District Answering Service          | 12.00     | 100.00    | 1,200.00  |
| Misc                                | 1.00      | 10,300.00 | 10,300.00 |
| Office Cleaning                     | 26.00     | 200.00    | 5,200.00  |
| PERS Medical Admin Fee              | 12.00     | 70.00     | 840.00    |
| Printer Maintenance                 | 12.00     | 450.00    | 5,400.00  |
| Shred Services                      | 12.00     | 100.00    | 1,200.00  |
| Software Support                    | 64,042.50 | 78,912.76 | 75,849.62 |
|                                     |           |           | 70,879.76 |
|                                     |           |           | 70,879.76 |

Budget Worksheet

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

|  | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|--|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|--|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|

| Budget Detail                  |                                |           |           |           |           |           |           |
|--------------------------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Budget Code                    | Description                    | Units     | Price     | Amount    |           |           |           |
| <a href="#">10-522000-00-0</a> | Adobe Publisher                | 2.00      | 239.88    | 479.76    |           |           |           |
| <a href="#">10-522001-00-0</a> | GIS Hosting                    | 1.00      | 5,750.00  | 5,750.00  |           |           |           |
|                                | HCSO Website Support           | 1.00      | 1,500.00  | 1,500.00  |           |           |           |
|                                | IT Support                     | 12.00     | 2,500.00  | 30,000.00 |           |           |           |
|                                | Tyler Software                 | 1.00      | 33,000.00 | 33,000.00 |           |           |           |
|                                | Virtual Meeting Interface      | 1.00      | 150.00    | 150.00    |           |           |           |
|                                | Legal Services                 | 50,000.00 |           | 58,562.50 | 50,000.00 | 45,734.75 | 60,000.00 |
|                                | Auditing & Accounting Services | 74,600.00 |           | 69,341.10 | 80,405.00 | 85,032.35 | 89,890.00 |

| Budget Detail                  |                                   |           |           |           |           |           |           |
|--------------------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Budget Code                    | Description                       | Units     | Price     | Amount    |           |           |           |
| <a href="#">10-522500-00-0</a> | Accounting Support                | 1.00      | 63,530.00 | 63,530.00 |           |           |           |
| <a href="#">10-522505-00-0</a> | Audit & State Controllers Report  | 1.00      | 26,360.00 | 26,360.00 |           |           |           |
|                                | Director's Fees                   | 90,000.00 |           | 48,814.29 | 60,000.00 | 24,450.00 | 40,000.00 |
|                                | Directors' Training/Seminars/M... | 10,000.00 |           | 6,571.25  | 10,000.00 | 5,105.36  | 7,500.00  |
|                                | Board & Exec Meetings             | 2,000.00  |           | 3,210.48  | 3,500.00  | 1,738.68  | 3,500.00  |
|                                | Permits and Fees                  | 10,000.00 |           | 36,587.47 | 10,000.00 | 13,500.00 | 10,000.00 |

| Budget Detail                  |                            |          |           |           |          |          |          |
|--------------------------------|----------------------------|----------|-----------|-----------|----------|----------|----------|
| Budget Code                    | Description                | Units    | Price     | Amount    |          |          |          |
| <a href="#">10-523000-00-0</a> | LAFCO fee                  | 1.00     | 10,000.00 | 10,000.00 |          |          |          |
|                                | San Bernardino County Fees | 9,020.00 |           | 4,563.40  | 4,600.00 | 4,340.11 | 4,850.00 |

| Budget Detail                  |                        |           |          |          |          |          |          |
|--------------------------------|------------------------|-----------|----------|----------|----------|----------|----------|
| Budget Code                    | Description            | Units     | Price    | Amount   |          |          |          |
| <a href="#">10-523900-00-0</a> | Property Tax Fee       | 1.00      | 1,850.00 | 1,850.00 |          |          |          |
| <a href="#">10-524300-00-0</a> | Recording Fee          | 12.00     | 250.00   | 3,000.00 |          |          |          |
|                                | Election Expense       | 15,000.00 |          | 1,875.00 | 0.00     | 0.00     | 3,500.00 |
|                                | Employment Expense     | 2,500.00  |          | 1,474.00 | 1,200.00 | 1,266.00 | 1,200.00 |
|                                | Education and Training | 10,000.00 |          | 3,558.26 | 3,700.00 | 483.47   | 1,700.00 |

| Budget Detail                  |                         |           |          |            |            |            |            |
|--------------------------------|-------------------------|-----------|----------|------------|------------|------------|------------|
| Budget Code                    | Description             | Units     | Price    | Amount     |            |            |            |
| <a href="#">10-525000-00-0</a> | Conference Travel/Meals | 1.00      | 200.00   | 200.00     |            |            |            |
|                                | Misc                    | 1.00      | 1,500.00 | 1,500.00   |            |            |            |
|                                | Insurance               | 99,476.00 |          | 101,051.00 | 103,834.00 | 109,253.00 | 120,862.00 |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

**Defined Budgets**

|                                 | FY 2021-2022<br>Total Budget | FY 2021-2022<br>Total Activity | FY 2022-2023<br>Total Budget | FY 2022-2023<br>Total Activity | FY 2023 - 2024<br>Total Budget | FY 2023 - 2024<br>YTD Activity | FY 2024-2025<br>Final Approved |
|---------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>Budget Detail</b>            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| <a href="#">10-525601-00-0</a>  |                              |                                |                              |                                |                                |                                |                                |
| Board Insurance                 |                              |                                |                              |                                |                                |                                |                                |
| Property & General Liability    |                              |                                |                              |                                |                                |                                |                                |
|                                 |                              |                                |                              |                                |                                |                                |                                |
| Public Notices                  | 3,000.00                     | 4,789.36                       | 3,000.00                     | 0.00                           | 1,500.00                       | 950.52                         | 1,500.00                       |
| Community Promotion             | 6,000.00                     | 6,462.16                       | 6,000.00                     | 4,939.38                       | 6,000.00                       | 5,993.49                       | 8,000.00                       |
| Bank Charges                    | 30,000.00                    | 33,226.23                      | 30,720.00                    | 39,353.11                      | 21,320.00                      | 32,440.97                      | 57,320.00                      |
| <b>Budget Detail</b>            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| <a href="#">10-531000-00-0</a>  |                              |                                |                              |                                |                                |                                |                                |
| Utilities - Electric            | 10,200.00                    | 7,375.75                       | 7,000.00                     | 8,254.03                       | 9,000.00                       | 8,810.94                       | 10,500.00                      |
| Telephone                       | 11,304.00                    | 11,819.67                      | 11,887.32                    | 11,362.75                      | 12,240.00                      | 11,466.81                      | 11,640.00                      |
| <b>Budget Detail</b>            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| <a href="#">10-541500-00-0</a>  |                              |                                |                              |                                |                                |                                |                                |
| Operation and Maintenance - ... | 0.00                         | 271.87                         | 500.00                       | 511.50                         | 500.00                         | 0.00                           | 500.00                         |
| Vehicle Maintenance             | 2,016.16                     | 390.18                         | 2,059.07                     | 1,035.30                       | 1,500.00                       | 271.01                         | 750.00                         |
| Vehicle Fuel                    | 500.00                       | 1,069.36                       | 1,000.00                     | 1,473.73                       | 1,500.00                       | 1,785.64                       | 3,000.00                       |
| Mileage and Travel Reimburse... | 500.00                       | 65.28                          | 200.00                       | 178.84                         | 200.00                         | 129.65                         | 200.00                         |
| Operating Supplies - Office     | 6,500.00                     | 21,071.58                      | 8,000.00                     | 11,049.13                      | 10,000.00                      | 11,023.24                      | 12,000.00                      |
| Postage & Delivery              | 1,300.00                     | 3,046.75                       | 2,500.00                     | 381.07                         | 1,000.00                       | 1,486.70                       | 2,000.00                       |
| Uniforms                        | 0.00                         | 0.00                           | 200.00                       | 221.59                         | 200.00                         | 0.00                           | 700.00                         |
| Equipment Maintenance & Sup...  | 500.00                       | 0.00                           | 500.00                       | 0.00                           | 0.00                           | 0.00                           | 0.00                           |
| Dues & Subscriptions            | 7,834.87                     | 12,166.83                      | 15,232.00                    | 14,961.29                      | 12,348.00                      | 11,143.75                      | 12,540.00                      |
| <b>Budget Detail</b>            |                              |                                |                              |                                |                                |                                |                                |
| <b>Budget Code</b>              |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Final Approved                  |                              |                                |                              |                                |                                |                                |                                |
| Amazon Prime                    |                              |                                |                              |                                |                                |                                |                                |
| ASBCSD                          |                              |                                |                              |                                |                                |                                |                                |
| AWWA                            |                              |                                |                              |                                |                                |                                |                                |

**Budget Worksheet**

For Fiscal: FY 2023 - 2024 Period Ending: 06/30/2024

Defined Budgets

FY 2021-2022 Total Budget FY 2021-2022 Total Activity FY 2022-2023 Total Budget FY 2022-2023 Total Activity FY 2023 - 2024 Total Budget FY 2023 - 2024 YTD Activity FY 2024-2025 Final Approved

|                           |               |               |               |               |               |               |  |               |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--|---------------|
| CA Special District       |               |               |               |               |               |               |  |               |
| Daily Press Newspaper     | 1.00          | 8,900.00      | 8,900.00      |               |               |               |  |               |
| National Notary           | 1.00          | 180.00        | 180.00        |               |               |               |  |               |
| Silver Lake HOA           | 12.00         | 205.00        | 2,460.00      |               |               |               |  |               |
| Employee Benefit & Morale | 6,500.00      | 5,507.37      | 3,658.01      | 6,500.00      | 2,968.53      | 6,500.00      |  |               |
| Depreciation              | 0.00          | 6,217.14      | 6,521.26      | 0.00          | 0.00          | 0.00          |  |               |
| <b>Description</b>        | <b>Units</b>  | <b>Price</b>  | <b>Amount</b> | <b>Units</b>  | <b>Price</b>  | <b>Amount</b> |  |               |
| Depreciation - 7200       | 1.00          | 0.00          | 0.00          |               |               |               |  |               |
| Other Expense             | 0.00          | 0.00          | 744.64        | 0.00          | 0.00          | 1,329.26      |  |               |
| Capital Expenditure       | 0.00          | 0.00          | -6,342.10     | 0.00          | 0.00          | 0.00          |  |               |
| New Server                | 0.00          | 0.00          | 6,342.10      | 0.00          | 0.00          | 4,754.03      |  |               |
| New Service Truck         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 65,003.56     |  |               |
| Admin Allocation          | -1,153,593.88 | -1,219,077.31 | -1,146,351.33 | -1,292,050.79 | -1,255,372.28 | -1,046,143.60 |  | -1,368,196.00 |

**Budget Detail**  
**Budget Code**  
 Final Approved  
 Final Approved  
 Final Approved

**Description**  
 1% of Admin Allocation to Solid Waste  
 49% of Admin Allocation to Sewer  
 50% of Admin Allocation to Water

|   |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expense Total:</b>                   | <b>120,500.80</b>   | <b>-38,183.12</b>   | <b>415,842.96</b>   | <b>194,123.48</b>   | <b>404,685.74</b>   | <b>200,314.76</b>   |
| <b>Fund: 10 - Administration Total:</b> | <b>120,500.80</b>   | <b>-38,183.12</b>   | <b>415,842.96</b>   | <b>194,123.48</b>   | <b>404,685.74</b>   | <b>200,314.76</b>   |
| <b>Report Total:</b>                    | <b>4,870,423.89</b> | <b>4,757,008.67</b> | <b>6,046,473.41</b> | <b>5,499,107.22</b> | <b>5,498,157.65</b> | <b>5,662,451.19</b> |