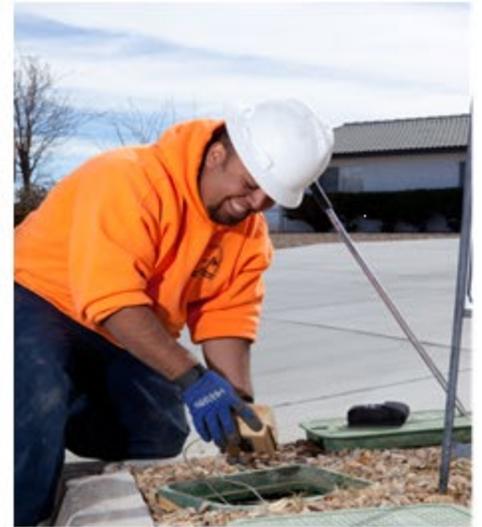




# Budget

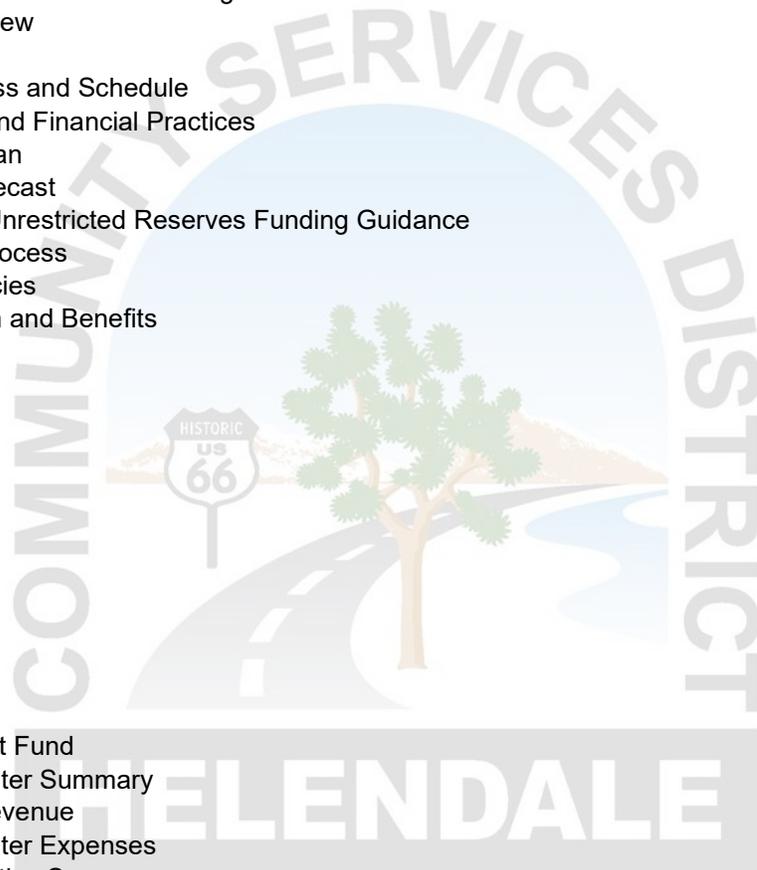
---

## FISCAL YEAR 2021



## Table of Contents

Mission & Vision Statement	
Board of Directors	
Governance & District Services	
District Information	
Capital Improvement Budget	
Budget Summary	
Executive Summary	
Message from the General Manager	
Budget Overview	
Miscellaneous	
Budget Process and Schedule	
Budgetary Control and Financial Practices	
Current Financial Plan	
Five Year Forecast	
Restricted & Unrestricted Reserves Funding Guidance	
Purchasing Process	
Financial Policies	
Compensation and Benefits	
Water Fund	
Summary	
Revenue	
Expenses	
Wastewater Fund	
Summary	
Revenue	
Expenses	
Solid Waste	
Summary	
Revenue	
Expenses	
General Government Fund	
Recycling Center Summary	
Recycling Center Revenue	
Recycling Center Expenses	
District Properties Summary	
District Properties Revenue	
District Properties Expenses	
Park and Recreation	
Summary	
Revenue	
Expenses	
Administration	
Summary	
Revenue	
Expense	
Organization	
Budget	
Organizational Chart	
Table of Organization	
Glossary of Terms	





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Helendale Community Services District  
California**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

## Helendale Community Services District Elected Officials



Ron Clark  
President



Tim Smith  
Vice President



Sandy Haas  
Secretary



Craig Schneider  
Director



Henry Spiller  
Director

## HELENDALE

### Staff

Kimberly Cox, DPA  
Alex Aviles  
Craig Carlson  
Sharon Kreinop  
Jean Thomas  
Cheryl Vermette

General Manager  
Wastewater Operations Manager  
Water Operations Manager  
Accounting Technician  
Customer Service Supervisor  
Program Coordinator

You can reach District staff Monday through Friday  
from 8:00 am - 5:30 pm at (760) 951-0006  
Our office is located at 26540 Vista Rd. Suite B. Helendale, CA 92342

## A Message from the General Manager

June 18, 2020

Honorable Board of Directors and Valued Residents of the Helendale CSD

On behalf of the Helendale Community Services District and the staff, I am pleased to present the Budget for Fiscal Year 2020/2021. This Budget has been prepared to meet the many challenges facing the District, including increasing costs of water and wastewater operations, regulatory compliance related to current and new state mandates that have gone into effect this past year. The changing regulatory landscape requires the District staff remain aware, educated and nimble to respond for the unfunded mandates in the most cost-effective manner. 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 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.*

The budget details operational expenditures and includes the five-year Capital Improvement Program List. Outlined below are some of the major Capital project that the District anticipates completing in the FY2021.

### **WATER**

**Source of Supply:** The District plans to drill and equip a new production well. With information obtained from the Test Hole project, the District will be well placed to make the major decision for this large capital project.

**Equipment & Storage:** In the interest of preserving and securing the Department's equipment a building is anticipated to be constructed that will house most of the rolling stock which will help preserve and protect the equipment. In addition, the building will provide a secure and sanitary area for storage of water system supplies including valves and meters, and office space and shower facility for staff.

**Meters:** The District is in year four of a six-year meter rotation program. AMR meters, which are on average over twenty years old, are being replaced with new meters that can be read automatically. This transition to the AMI meter technology will be a significant benefit in early detection of water leaks.

### **WASTEWATER**

**Secondary Irrigation Area:** The District is mandated by the Regional Water Quality Control Board to expand the secondary irrigation area. This required the extension of a pipeline that was completed in FY19. The installation of four new monitoring wells completed FY20 and a pump station will be completed in FY21 to meet the project requirements. In addition, a new Edison service and power pole have been installed to power the pumps for the secondary irrigation project.

**Plant Facility:** There are several capital projects within the plant that are scheduled to be completed this year which includes replacement of the plant sludge lines, rehabilitation of the secondary clarifier and construction of a maintenance shop for the storage of vehicles and equipment.

**Off Plant:** The Schooner and Parkway pump stations as well as certain locations in the collection system will have a coating installed to extend the useful life of those appurtenances. The Schooner and Parkway pump stations will be rebuilt.

### **SOLID WASTE/RECYCLING**

The District continues to see robust participation in the spring and fall community clean up days as well as the various recycling opportunities offered. This includes recycling programs for electronic waste (anything with a cord), green waste drop-off, and mattresses. The department also provides a bulky item pick up program for customers. Free dump passes are available for residents who wish to take residential trash to the local landfill.

### **GENERAL GOVERNMENT**

The general government operation of the district includes all other activities that do not provide a fee-based service. This includes the park and recreation department and District administration.

### **SUMMARY**

I would like to thank District staff for their conscientious efforts in prudent management of District resources, enabling the District to control expenses whenever possible without compromising service levels and quality service provision that meets all regulatory and professional requirements. Lastly, I want to thank the Board of Directors for their leadership and continued interest in, and support of, the highest level of prudent fiscal management, and for providing the vision, policies, and resources to develop and implement this Budget.

Respectfully submitted,  
Dr. Kimberly Cox  
General Manager

## 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 the residents, businesses, and employees how the District's financial sources 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. Divided by funds and each fund has line descriptions on revenues and expenses.

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:** This section 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:** This section 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:** This section 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)
- Recycling Center Fund (General Government)
- District Properties Fund (General Government)
- Park and Recreation Fund (General Government)
- Solid Waste Fund (Enterprise)
- Administration Fund (General Government)

**Summaries of Financial Data:** This section provides a variety of financial analyses such as the beginning and ending fund balances; pie charts of resources and appropriations; multi-year budget comparisons by fund; revenue details/narratives with historical trends.

**Departmental Details:** This section 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:** This section 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.

## Vision 2021

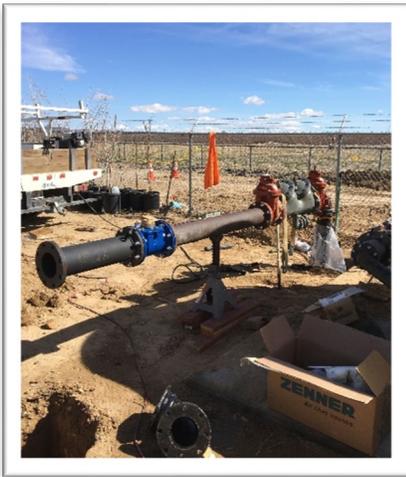
### **Mission Statement**

*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.*

### **Vision Statement**

*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.*

*Our 2021 Vision is to provide:*



#### **Adequate and well-maintained infrastructure**

Provide water, wastewater, solid waste, and park infrastructure necessary for Helendale residents and businesses to live and grow.

#### **High quality staff**

Retain our highly trained and qualified District staff.

#### **Park spaces & recreational opportunities**

Maintain and improve Helendale Community Park, Dog Park and Community Center and provide new exciting recreational opportunities for our community.

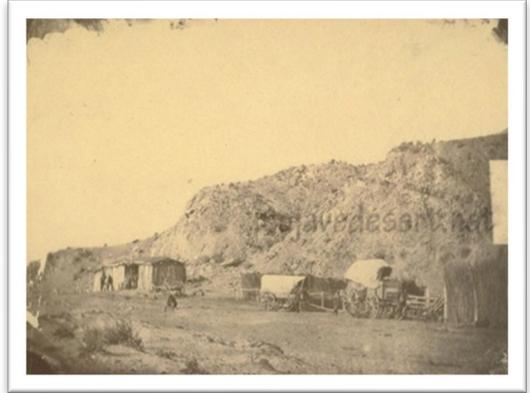


#### **Promote partnerships**

Develop meaningful partnerships within the community working with or local private and public organizations to serve the needs of the Helendale community. Seek opportunities for funding partnerships for community-based projects.

## About the District

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 resort community within Helendale that included two manmade lakes that covered approximately 277 acres. 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 rampdowns of usage a group of local residents began evaluating energy and water usage for the local Silver Lake 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 was 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.

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 even-year cycle and three elected the following election 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 nine 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 6:30 pm at 26540 Vista Road, Suite C. Meetings are open to the public and attendance is encouraged.

# Information & Demographics

## District Information

Water System	
Miles of Water Main.....	37
Active Wells.....	2
Standby Wells.....	5
Service Connections (Meters).....	2,827
Number of Fire Hydrants.....	350
Park and Recreation Facilities	
Number of Parks.....	1
Number of Community Centers.....	1
Number of Dog Parks.....	1
Solid Waste and Recycling	
Number of Residential Customers.....	2,898
Sewer System	
Miles of sewer line.....	36
Manholes.....	560
Number of Lift Stations.....	1
Number of Percolation Ponds.....	2

*Helendale Statistics (Source: 2010 Census / City-Data)*

Population.....	6,379
Median Household Income.....	\$76,265
Composition of Population	
Males.....	3,776
Females.....	3,424
Median Age.....	42.1
Average Household Size.....	2.8 people
Race	
White.....	71.8%
Hispanic.....	16.1%
African American.....	5.4%
American Indian/Alaskan.....	0.5%
Asian.....	5%
Hawaiian/Pacific Islander.....	2%
Other.....	0.1%
Education Level	
High School or Higher.....	91.9%
Bachelor's Degree or Higher.....	26.4%
Graduate or Professional Degree.....	8.9%
Mean travel time to work.....	38.4 minutes
Service Area	108 square miles

## Compensation and Benefits

### Compensation

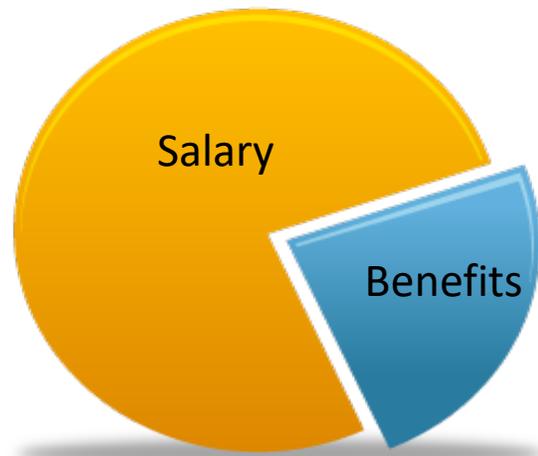
Compensation includes both salary and other benefits and are a key consideration in any organization to attract and retain employees in a competitive environment. The District employs certified water and wastewater operators whose technical skills and certifications make them a target for recruitment by other agencies. With the exception of the General Manager, who is and at-will employee under contract with the Board, employees are compensated based on the salary ranges established by the District and 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 appropriate like agencies for each of the District's classifications. In doing this, several factors were considered, including: the local market rates for similar positions in other districts; the level of responsibility, technical qualifications, and the relative degree of difficulty and required level of decision making.

Salary ranges may be adjusted from time to time based upon market factors but only with Board approval. In order to retain and attract qualified, educated and certified employees, it is the intent of the District to keep salary ranges competitive and in pace with inflation. The January Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino Counties is the economic indicator utilized as the basis for consideration of an annual Cost of Living Adjustment (COLA) presented to the Board annually.

The cost of living adjustment is considered by the Board prior to budget develop and is



factored into the salaries and other related costs in the FY2021 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2021 is 3%.

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.

An employee's salary is the primary compensation that motivates one to come to work every day. Employees are evaluated annually and may receive a merit-based pay increase based upon performance as recommended and documented by their respective supervisor.

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

## 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 seven 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 10 part-time employees in the Recycling Center and in Parks. Social Security is paid for part-time staff who work less than

1000 hours per year as required by CalPers. Twenty-four hours of sick leave is provided annually for all part-time staff members.

## Medical

Recently the District increased the medical benefit for full-time staff based upon a market analysis of comparable Districts.



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 401A plan. The benefit for FY21 was increased from a maximum of \$1050 to \$1300 per month per employee to be used for premiums for medical, dental, and vision insurance plans.

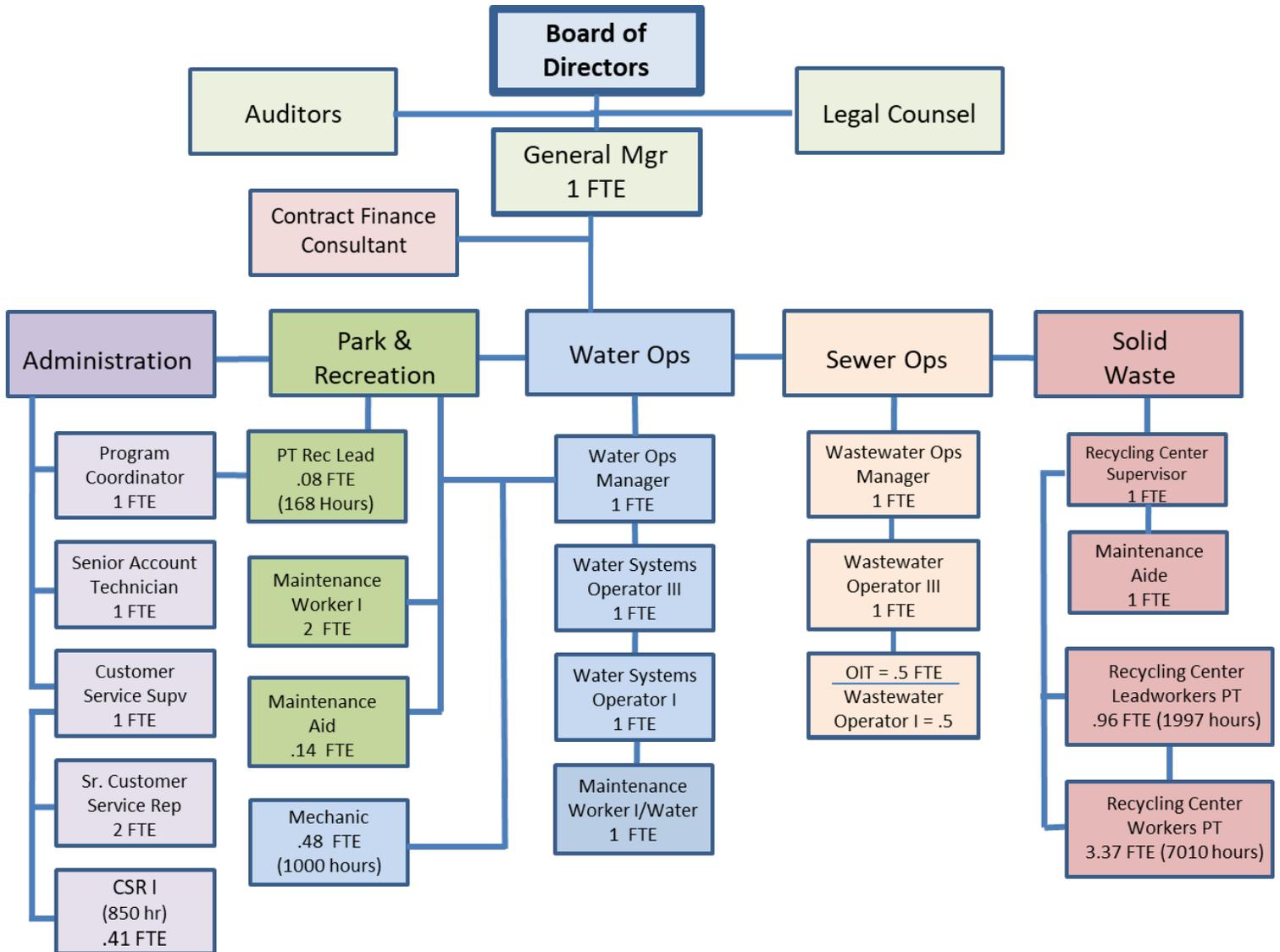
## Life

Life insurance/accidental death or dismemberment through a third-party provider is available to staff that will provide up to \$50,000. Additional insurance can be purchased by the employee as desired. Further, the District provides State Disability Insurance and Long-Term Disability Insurance to assist employees through challenging health conditions.

## Leave

Competitive sick leave and vacation leave is accrued by Staff each pay period and used as needed by the employee with approval of a supervisor. Sick leave is accrued at a rate of 3.96 hours per pay period. Vacation leave is accrued based upon tenure as is accrued at a specific rate each pay period.

# Organization Chart FY 2021



## Table of Organization FY 2021

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	FTE
Rec Leader-PT	9							\$ 15.06	\$ 18.80	0.08
Maint Aide-PT	13							\$ 16.62	\$ 20.76	0.14
MWI	16	\$ 37,229	\$ 46,494	\$ 3,102	\$ 3,874	\$ 1,431.88	\$ 1,788.22	\$ 17.90	\$ 22.35	2

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MWI	16	\$ 37,229	\$ 46,494	\$ 3,102	\$ 3,874	\$ 1,431.88	\$ 1,788.22	\$ 17.90	\$ 22.35	1
WSO I*	28	\$ 50,069	\$ 62,529	\$ 4,172	\$ 5,211	\$ 1,925.72	\$ 2,404.96	\$ 24.07	\$ 30.06	1
WSOIII*	36	\$ 61,003	\$ 76,186	\$ 5,084	\$ 6,349	\$ 2,346.60	\$ 2,930.21	\$ 29.33	\$ 36.63	1
WOM*	50	\$ 86,197	\$ 107,648	\$ 7,183	\$ 8,971	\$ 3,315.27	\$ 4,140.31	\$ 41.44	\$ 51.75	1
Mechanic-PT	47							\$ 32.37	\$ 40.43	0.48

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
OIT*	19	\$ 40,091	\$ 50,069	\$ 3,341	\$ 4,172	\$ 1,542.98	\$ 1,925.72	\$ 19.27	\$ 24.07	0.5
TPOI*	28	\$ 50,069	\$ 62,529	\$ 4,172	\$ 5,211	\$ 1,925.72	\$ 2,404.96	\$ 24.07	\$ 30.06	0.5
TPO III*	36	\$ 61,004	\$ 76,186	\$ 5,084	\$ 6,349	\$ 2,346.30	\$ 2,930.21	\$ 29.33	\$ 36.63	1
WWOM*	50	\$ 86,197	\$ 107,648	\$ 7,183	\$ 8,971	\$ 3,315.27	\$ 4,140.31	\$ 41.44	\$ 51.75	1

Solid Waste/Recycling Center	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Worker-PT	1-2							\$ 13.00	\$ 17.91	3.37
Recycling Center Lead-PT	9							\$ 15.06	\$ 18.80	0.96
Maint Aid	13	\$ 34,571	\$ 43,174	\$ 2,881	\$ 3,598	\$ 1,329.64	\$ 1,660.54	\$ 16.62	\$ 20.76	1
Recycling Center Supervisor	17	\$ 38,163	\$ 47,656	\$ 3,180	\$ 3,971	\$ 1,467.68	\$ 1,832.93	\$ 18.35	\$ 22.91	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR I	15							\$ 16.46	\$ 20.56	0.41
Sr. CSR	23	\$ 44,253	\$ 55,267	\$ 3,688	\$ 4,606	\$ 1,702.06	\$ 2,125.64	\$ 21.28	\$ 26.57	2
Sr. Acct Tech	29	\$ 48,376	\$ 60,415	\$ 4,031	\$ 5,035	\$ 1,860.60	\$ 2,323.64	\$ 23.26	\$ 29.05	1
CSR Sup	34	\$ 58,064	\$ 72,514	\$ 4,839	\$ 6,043	\$ 2,233.25	\$ 2,789.02	\$ 27.92	\$ 34.86	1
Program Coordinator	37	\$ 62,529	\$ 78,090	\$ 5,211	\$ 6,508	\$ 2,404.96	\$ 3,003.47	\$ 30.06	\$ 37.54	1
General Manager*	79	\$ 176,394	\$ 220,292	\$ 14,700	\$ 18,358	\$ 6,784.39	\$ 6,954.00	\$ 84.80	\$ 105.91	1

\*Minimum certification/Education levels required

22.44

## 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 a majority approval.

The General Manager maintains budgetary controls to ensure compliance with the appropriated budget approved by the Board of Directors. 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 ensure 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 expenditures occurs on a quarterly basis. The quarterly budget reviews are agendaized according to the Brown Act and the public is invited to attend. 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 this list 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 asset 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:

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

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

## 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 purposes of this policy is to standardize the purchasing procedures of the Helendale Community Services District, thereby securing for the District the advantages of a centralized and uniform purchasing policy saving the taxpayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all consumers and suppliers of goods and services; 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, or authorized designee, 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 and other individuals assigned 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. These individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's

credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The three principle 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 reserves 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, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue into the future.

Reserves are broken down into three areas: Operations, Replacement, and Disaster Response.

### **Unrestricted Reserves.**

a) Reserve for Operations. A "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. The District shall endeavor to maintain in each Reserve for Operations an amount sufficient to pay for a minimum of three months of normal operation but not exceed six months of normal operation. However, funds appropriated to any Reserve for Operations may be accessed at any time

for any other District purpose, upon approval by the Board, Funds appropriated to a Reserve for Operations may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

b) Reserve for Replacement. 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.

c) 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

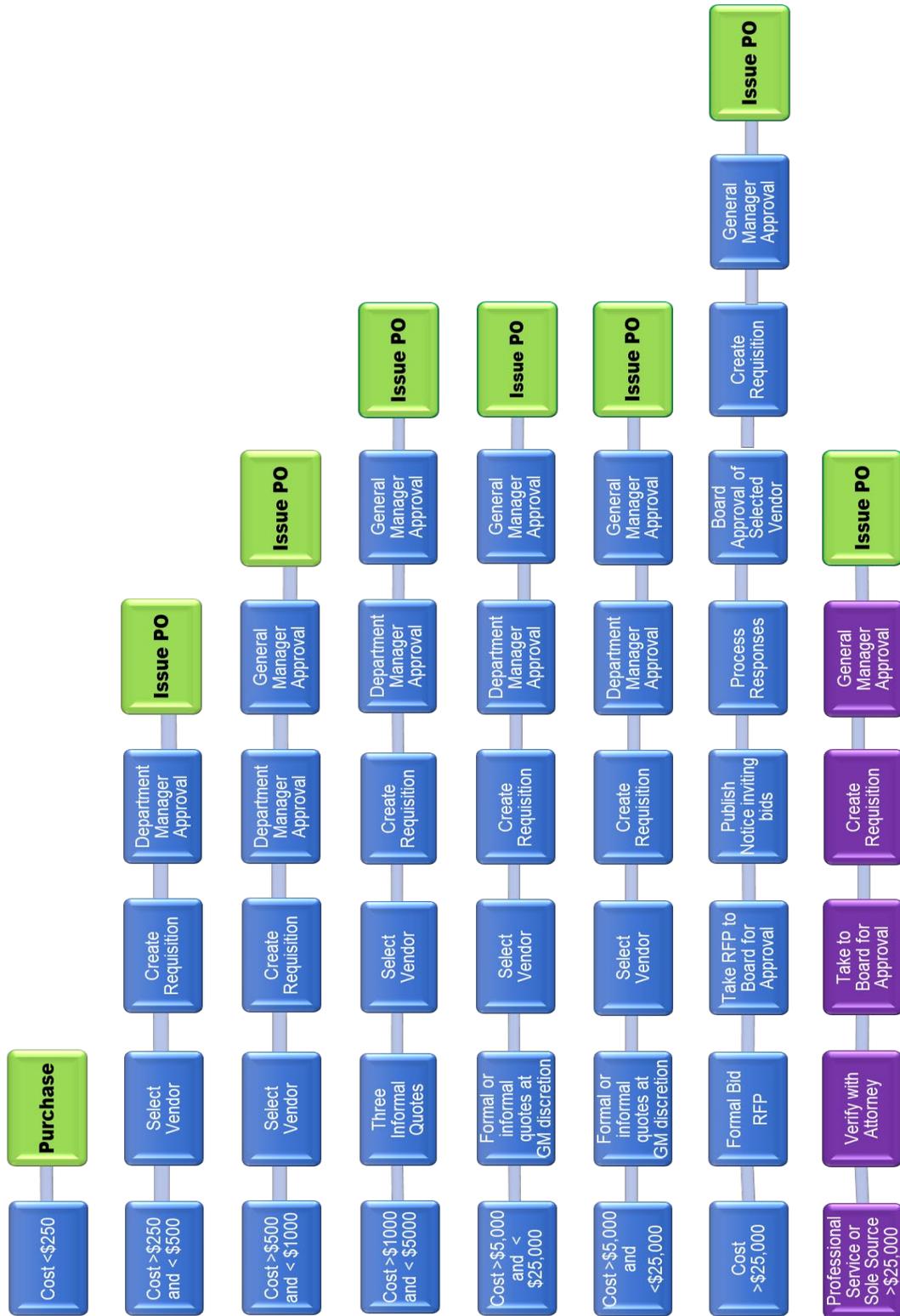
necessary or appropriate in the event of a disaster or calamity requiring District response. The District shall endeavor to maintain in each Reserve for Disaster Response an amount approximately equal to Ten Percent (10%) of the original cost of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year. However, the funds 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.

**Annual Reports.** Each year the District's General Manager shall provide the Board of Directors with a report indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution and the purposes for which expenditures have been made therefrom and shall make recommendations to replenish or augment fund or account balances as appropriate.

# Purchasing Process



### **Long Term Financial Plan**

The long-term financial plan is currently under development by the District's financial consultant. The Financial Plan will provide a five-year projection of revenues and expenditures including any anticipated rate increases. A component of the five-year financial plan is the Capital Improvement Plan. The District has developed a 5-year Capital Improvement plan for facility repairs, replacement, and infrastructure development. Improvements are projected based on the District's current and estimated future needs. The repairs and replacements are based on estimated useful life of District facilities, performance and current level of maintenance. The Capital Improvement Plan is modified each year based upon identified infrastructure improvements. The Plan is discussed in public meetings and developed with input from the Staff, the Board and the public.

### **District Strategic Plan**

The District recently participated in the County of San Bernardino's County Wide Plan which will serve as the District's strategic plan.

## 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 most, if not all, of the CSD's activities which are not included in the enterprise funds. The funds that comprise the General Government Fund include:

- Recycling Center Fund
- District Properties Fund
- Park Fund
- Administration Fund

### Basis of accounting

The District uses the modified accrual basis of accounting for governmental funds. Revenues are recorded when measurable and available to fund current expenditures. Expenditures are recorded when the services are substantially performed, or the goods have been received and the liabilities have been incurred.

### 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.

### Budgetary data

Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles

### Water: Fund 01

Water for the community is provided by two groundwater extraction wells and delivered through a network of approximately 37 miles of pipeline throughout the community. There are two storage reservoirs totaling five million gallons that provides critical storage for the community's daily water demands. The District has drilled and equipped two production wells and is in need of developing a third new well. As the well infrastructure ages additional locations need to be developed. The aquifer from which the District extracts its water supply is complicated in that water quality varies drastically from one location to another. Therefore, citing a new well location requires exploration, evaluation, and water quality modeling. The District is currently engaged in the evaluation process. If a well does not meet water quality guidelines, then expensive treatment at the wellhead is required. The District has endeavored to locate wells in areas that do not require the on-going treatment related expenses to control costs. Water quality sampling in non-production wells reveals the presence of Arsenic, Iron, Manganese and total



dissolved solids (TDS). The water quality issues in the area amplifies the challenges facing the District as we evaluate the location of a new drinking water well.

The Water Division is operating with a small surplus. The water rate increase, effective July 2017, that was phased-in over a four-year period, has improved the cash position of the water fund. The last phase of this rate increase will go into effect July 2020. The proposed budget shows the net positive position of the water fund. Capital Projects are not factored into the budget and as they are approved, would reduce the funds ending balance. These projects include a new well and pipeline; interior coating of the storage reservoirs; replacement pumps and rehabilitation of a major production well; construction of a maintenance building and smart meter installation.

### **Wastewater: Fund 02**

The Wastewater fund has been in a net positive position every year and has not raised rates in the history of the District. In the current budget year significant capital projects are anticipated in response to regulatory requirements. The Wastewater operations includes 27 miles of collection main running throughout the community, two pump stations, a lift station and a secondary treatment facility. The design capacity for the plant is 1.2 million gallons

per day. The facility is currently operating at less than 50% capacity and has adequate room for future growth should it occur. The Wastewater operation is subject to oversight by the State Water Resources Control Board as well as the Lahontan Regional Water Quality Control Board. These jurisdictions can mandate certain upgrades to the facilities to meet specific water quality targets, most specifically Nitrates and Total Dissolved Solids (TDS) in the effluent.

During FY20, the Wastewater facility completed the installation of a new electricity service for the secondary effluent project at the park to ensure that the effluent is applied at agronomic rates to the feed crops currently grown. The animal feed crop under cultivation helps with ground water quality as the plant itself removes nitrates from the effluent being applied. The concern of the regulatory agencies was that more water is being applied than what the plant needs, thereby creating a potential water quality issue. To help remediate the identified concern that District was required to expand the area under cultivation by approximately 35 acres. This project required the extension of a pipeline from the treatment facility to an adjacent District-owned parcel. Capital projects include the various repairs at the wastewater plant per the CIP. In addition, a new Edison meter was installed to power the pumps for the secondary irrigation project, construction of a maintenance shop for the storage of vehicles and equipment. In addition, both pump stations and the lift station will be rebuilt, and coating will be installed.



## Solid Waste: Fund 06

The District provides curb-side solid waste pick up for the residents through a franchise agreement with Burrtec Waste Industries.

To compliment this service the District also offers a bulky item pick up program which allows customers to have curb-side pick-up twice a year for up to ten large items such as appliances and furniture that will not fit inside the residential trash cart. A green waste disposal service is also available at the Community Center which allows property owners to dispose of grass, tree, and shrub trimmings at no cost seven-days per week.

A component of the solid waste service is a vibrant recycling facility that endeavors to repurpose items that are no longer needed. What cannot be repurposed is recycled to the maximum extent practical to the benefit of the environment. The slogan for the repurposing center is: "If you love the earth, buy secondhand first!". Any excess revenue generated from the recycling center is put into the park fund to develop community recreational facilities that enhance the quality of life and provides recreational opportunities for all.



## Parks: Fund 05

Park properties include the Helendale Community Park as well as the Helendale Community Center which houses the recycling center/thrift store and the District's administrative operation. The Helendale Community Park is funded from the proceeds from the recycling center and Board discretionary funds. Over the past five years the District has developed sports fields for recreational activities including football, soccer and most recently two baseball fields. Additional amenities include picnic shelters, an expanded playground, a fitness area, volleyball courts and an area for archery. A bathroom and snack bar facility are currently under construction. Other enhancements are planned for future years as funding becomes available.



The park is used by hundreds of young people and their families as they enjoy organized sports hosted by the District and other local organizations. According to available statistics, the median age for the Helendale community is 42.1 years old which amplifies the need for recreational facilities for families and school-aged children. The park will see increased use over time as amenities and programs expand.

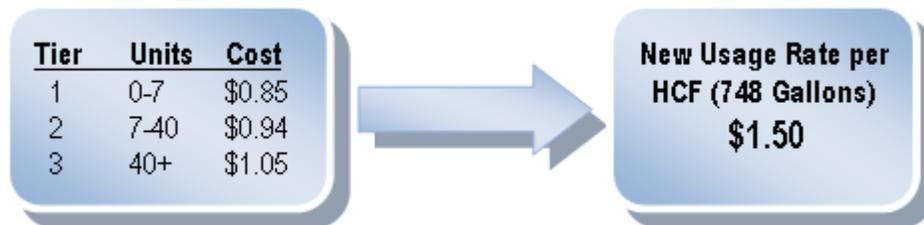


## User Fees & Charges

### 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. Despite our best efforts to keep costs down, HCSD's financial stability is tied to several factors beyond our control. The rate increase was designed to collect the revenue needed to fund critical and necessary capital improvement projects, cover operating expenses and debt service obligations. 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. On June 15, 2017, the Board approved a water rate increase to be phased in over several years. This increase is represented in the chart below.

Meter Size	Prior to 7/1/17	7/1/17	1/1/2018	7/1/2018	7/1/2019	7/1/2020
¾" & 1"	\$26.51	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
2"	\$82.89	\$82.89	\$82.89	\$82.89	\$92.10	\$96.71
3"	\$155.97	\$246.88	\$286.36	\$314.99	\$346.49	\$363.81
4"	\$260.48	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
6"	\$398.00	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79



### Wastewater Rates

The fee for Wastewater service has remained the same over the District's thirteen-year history at a flat rate of \$36.64. Over time the reserve funds for wastewater have been reduced to address capital needs. In the future, the District will review the wastewater fees to determine if an increase is warranted as the capital projects on the 5-year Capital Improvement Plan (CIP) are implemented.

## 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 is can be moved to a subsequent year if approved by the Board. All Capital project over the General Manager's signing authority are approved by the Board of Directors.

Date	Time	Public Meeting
02/20/20	6:30 PM	Mid-Year Budget Review for FY 2020
02/20/20	6:30 PM	Adoption of Budget Calendar for FY 21
03/05/20	6:30 PM	Water CIP
03/05/20	6:30 PM	Wastewater CIP
03/19/20	6:30 PM	Park CIP
05/21/20	6:30 PM	Discussion Regarding Employee Pay Schedule FY 2021
05/27/20	6:30 PM	CIP Discussion
6/18/20	6:30 PM	Budget Adoption

# Capital Improvement Budget

Water Fund		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
High priority	Corporate Yard - 60x120 Metal Building / Enclosure	\$ 500,000	\$ -	\$ -		
	Engineering for Building if not Design Build	\$ 40,000				
	Generator	90,000	-	-		
Grant for \$750,000	New Well (Location TBD)	851,000	-	-		
May be moved out	Well 1A Building Improvements	40,000	-	-		
	Abandon Wells 5 & 6	-	-	-		30,000
Only if needed	New Well Pipeline (connect to Distribution System)	210,000	210,000	-		
	North & South Tank - Interior Re-Coating	-	250,000	-		
	North & South Tank - Valves & Manifold	-	80,000	-		
	New Turbine Pumps Well 4A & Rehab	85,000	-	-		
	Well Rehabilitation 1A					
	AMI Meters	162,667	162,667	185,137	185,166	
	Service Truck		20,000			30,000
	Bobcat	45,000				
<b>Total Water Capital Projects</b>		<b>\$ 2,023,667</b>	<b>\$ 722,667</b>	<b>\$ 185,137</b>	<b>\$ 185,166</b>	<b>\$ 60,000</b>

Wastewater Fund		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Generator (reconfigure and/or remove)	\$ 100,000				
	Plant Sludge Lines (Replacement)	\$ 320,000				
	Storage Building/Office/Lab	\$ 500,000				
	Engineering for new building if not Design Build	\$ 40,000				
	Secondary Clarifier Rehabilitation	\$ 120,000				
	Schooner Pump Station Coating & rebuild	\$ 40,000				
	Parkway Pump Station Coating & rebuild	\$ 40,000				
	Valve Replacement in Drying Beds	\$ 7,000				
	Manifold for secondary irrigation & new lines (park)	\$ 40,000				
	Smithson Lift Station Manifold Rebuild	\$ 45,000				
	Collection System Lining - Various areas	\$ 25,000	\$ 25,000			
	Trickling Filter Pump Rebuilds	\$ 45,000				
	Trickling Filter Pump #2	\$ 45,000				
<b>Total Capital Projects</b>		<b>\$ 1,367,000</b>	<b>\$ 580,000</b>	<b>\$ 140,000</b>	<b>\$ 155,000</b>	<b>\$ 180,000</b>

Parks and Recreation Fund		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Grant Only
	Additional Restroom near baseball	90,000					
	Electronic Gates (3)	45,000					
	Lighting for Baseball		100,000				
	Additional Asphalt Parking Lot Community Center		98,000	98,000	98,000		
	Community Center Parking Lot Resurfacing		75,000				
	Park Lighting		70,000				
	Safety Fencing at Park		16,000				
	Drop Ceiling in Community Center		15,000				
	RC Track Safety Fencing		7,000				
	Basketball courts			100,000			
	DG Walking Paths (So. Field & Memorial Grove)			15,000			
	Additional Playground Features				20,000		
	Batting Cages					40,000	
	Splash Pad						800,000
	Outdoor Amphitheater						300,000
	Pump Track						300,000
	Renovate existing playground add surfacing / additional features						250,000
	Parking Lot at Community Park						250,000
	Restroom Near Splash Pad						65,000
	Public Art						50,000
	Two New Gazebos						50,000
	Handball Courts						40,000
	Additional Picnic Areas						25,000
	New Dog Park						25,000
	Community Center for park						4,000,000
<b>Total Capital Projects</b>		<b>\$ 135,000</b>	<b>\$ 381,000</b>	<b>\$ 213,000</b>	<b>\$ 118,000</b>	<b>\$ 40,000</b>	<b>\$ 6,155,000</b>

Solid Waste Fund		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
No Projects Identified		\$ -	\$ -	\$ -	\$ -	\$ -

Combined - All Funds		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Grant Only
Total Capital Projects		<b>\$ 3,525,667</b>	<b>\$ 1,683,667</b>	<b>\$ 538,137</b>	<b>\$ 458,166</b>	<b>\$ 280,000</b>	<b>\$ 6,155,000</b>

## Budget Summary

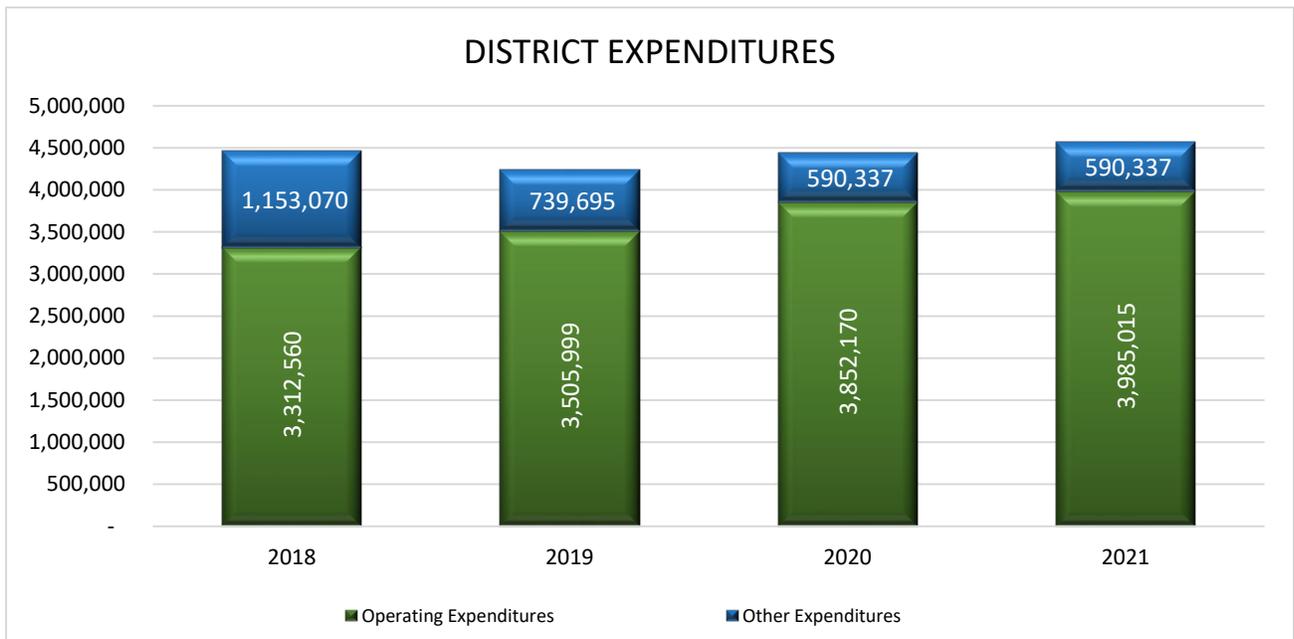
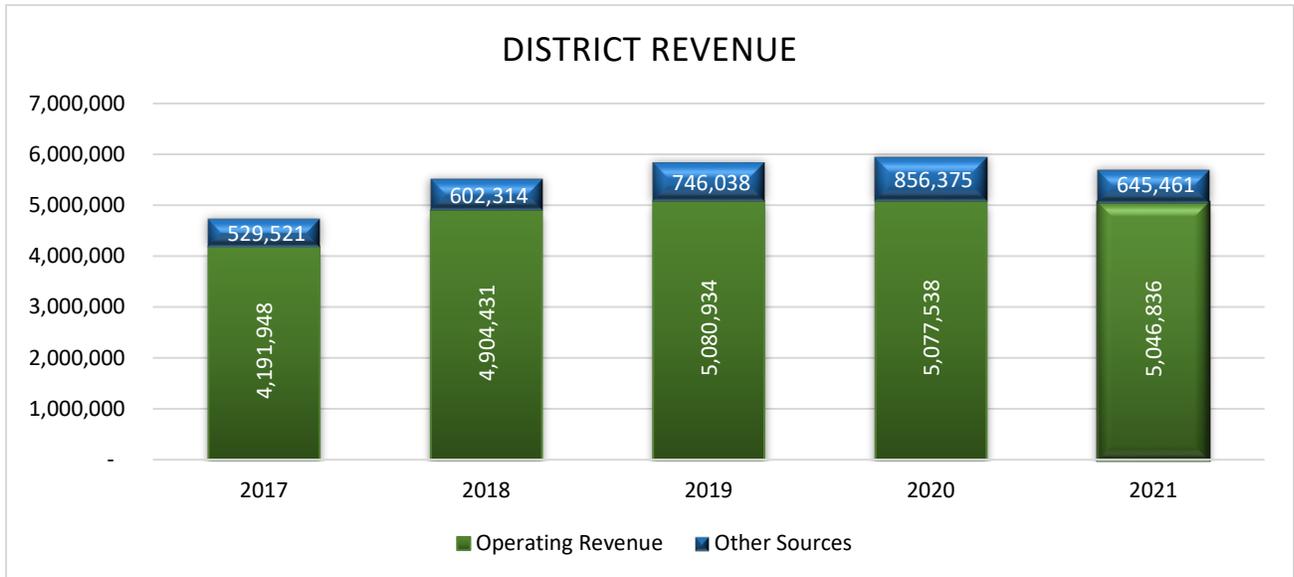
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
<b>OPERATING REVENUE</b>						
Water meter base charges	\$ 926,657	\$ 1,173,004	\$ 1,382,532	\$ 1,495,518	\$ 1,496,815	\$ 1,578,873
Water consumption charges	\$ 535,550	\$ 867,512	\$ 831,736	\$ 866,897	\$ 1,042,188	\$ 862,015
Wastewater charges	\$ 1,277,663	\$ 1,277,627	\$ 1,279,102	\$ 1,279,029	\$ 1,279,069	\$ 1,279,029
Sale of leased water rights	\$ 198,588	\$ 296,805	\$ 297,724		\$ -	\$ -
Connection fees	\$ 5,673	\$ 39,518	\$ 48,013		\$ 22,425	\$ 16,141
Charges for services	\$ 589,533	\$ 570,845	\$ 606,333	\$ 635,956	\$ 632,604	\$ 707,978
Rental income	\$ 272,576	\$ 283,711	\$ 305,837	\$ 312,346	\$ 289,448	\$ 318,800
Recycling Center sales	\$ 289,337	\$ 302,466	\$ 303,086	\$ 294,000	\$ 292,503	\$ 264,000
Other services	\$ 96,371	\$ 92,943	\$ 26,571	\$ 27,000	\$ 22,485	\$ 20,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 4,191,948</b>	<b>\$ 4,904,431</b>	<b>\$ 5,080,934</b>	<b>\$ 4,910,745</b>	<b>\$ 5,077,538</b>	<b>\$ 5,046,836</b>
<b>OTHER SOURCES</b>						
Taxes	\$ 108,912	\$ 100,250	\$ 132,783	\$ 116,058	\$ 142,817	\$ 121,004
Special assessments	\$ 285,977	\$ 288,469	\$ 272,265	\$ 284,378	\$ 314,624	\$ 278,447
Franchise fees	\$ 56,447	\$ 76,265	\$ 78,178	\$ 77,238	\$ 82,605	\$ 81,360
Investment income	\$ 14,548	\$ 27,819	\$ 97,412	\$ 77,238	\$ 70,955	\$ 45,000
Grant revenue	\$ 35,428	\$ 82,101	\$ 5,000	\$ 75,000	\$ 97,223	\$ 37,500
Other income	\$ 28,209	\$ 27,410	\$ 160,399	\$ 96,160	\$ 148,151	\$ 82,150
Proceeds from capital debt	\$ -	\$ -	\$ -			\$ -
<b>TOTAL OTHER SOURCES</b>	<b>\$ 529,521</b>	<b>\$ 602,314</b>	<b>\$ 746,038</b>	<b>\$ 726,072</b>	<b>\$ 856,375</b>	<b>\$ 645,461</b>
<b>TOTAL OPERATING REVENUE / OTHER SOURCES</b>	<b>\$ 4,721,469</b>	<b>\$ 5,506,745</b>	<b>\$ 5,826,971</b>	<b>\$ 5,636,817</b>	<b>\$ 5,933,913</b>	<b>\$ 5,692,297</b>
<b>OPERATING EXPENSES</b>						
Salaries	\$ 1,129,651	\$ 1,178,605	\$ 1,192,207	\$ 1,395,726	\$ 1,312,813	\$ 1,486,423
Benefits	\$ 402,215	\$ 436,182	\$ 451,356	\$ 420,020	\$ 474,707	\$ 416,503
Professional fees	\$ 331,490	\$ 273,622	\$ 315,831	\$ 305,712	\$ 314,593	\$ 266,090
Services and supplies	\$ 1,226,523	\$ 1,156,892	\$ 1,284,663	\$ 1,380,815	\$ 1,492,036	\$ 1,499,106
Utilities	\$ 251,739	\$ 267,259	\$ 261,943	\$ 285,547	\$ 258,020	\$ 316,893
Other	\$ -	\$ -	\$ -			\$ -
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,341,618</b>	<b>\$ 3,312,560</b>	<b>\$ 3,505,999</b>	<b>\$ 3,787,820</b>	<b>\$ 3,852,170</b>	<b>\$ 3,985,015</b>
<b>OTHER USES</b>						
Debt service	\$ 590,337	\$ 590,337	\$ 739,695	\$ 590,337	\$ 590,337	\$ 590,337
Capital expenditure	\$ 431,484	\$ 562,733		\$ -		\$ -
<b>TOTAL OTHER USES</b>	<b>\$ 1,021,821</b>	<b>\$ 1,153,070</b>	<b>\$ 739,695</b>	<b>\$ 590,337</b>	<b>\$ 590,337</b>	<b>\$ 590,337</b>
<b>TOTAL OPERATING EXPENSES/OTHER USES</b>	<b>\$ 4,363,439</b>	<b>\$ 4,465,630</b>	<b>\$ 4,245,695</b>	<b>\$ 4,378,157</b>	<b>\$ 4,442,507</b>	<b>\$ 4,575,353</b>
<b>TOTAL NET SURPLUS (DEFICIT)</b>	<b>\$ 358,030</b>	<b>\$ 1,041,115</b>	<b>\$ 1,581,277</b>	<b>\$ 1,258,660</b>	<b>\$ 1,491,406</b>	<b>\$ 1,116,944</b>
<b>Beginning Cash Reserve</b>	\$ 3,813,296	\$ 4,274,561	\$ 5,374,619		\$ 6,955,896	\$ 8,447,302
Transfer to Cash Reserve	\$ 358,030	\$ 1,041,115	\$ 1,581,277		\$ 1,491,406	\$ 1,116,944
Transfer from Cash Reserve						
Changes in assets and liabilities	\$ 103,235	\$ 58,943				
<b>Ending Cash Reserve</b>	<b>\$ 4,274,561</b>	<b>\$ 5,374,619</b>	<b>\$ 6,955,896</b>		<b>\$ 8,447,302</b>	<b>\$ 9,564,247</b>

**Budgetary Basis  
Operating Budget by Funds**

Budgetary Basis	Proprietary Fund				Governmental Fund	Total	General Fund					
	Water	Wastewater	Solid Waste	Total	General Fund	District Total	Recycling Center	Rental Property	Park & Recreation	Administration Service	Total	
<b>REVENUE/SOURCES</b>												
Meter base charges	1,578,873	1,279,029		2,857,903		2,857,903						
Consumption charges	862,015			862,015		862,015						
Sale of leased water rights												
Connection fees	15,703	438		16,141		16,141						
Charges for services	19,529		582,089	601,618	106,360	707,978			38,590	67,770	106,360	
Rental income					318,800	318,800			128,280	40,100	150,420	318,800
Recycling Center sales					264,000	264,000	264,000					264,000
Other services	20,000			20,000		20,000						
Property Taxes					121,004	121,004			17,160	103,844	121,004	
Special assessments	22,800	19,800	235,847	278,447		278,447						
Franchise fees					81,360	81,360					81,360	81,360
Investment income					45,000	45,000					45,000	45,000
Grant revenue	37,500			37,500		37,500						
Other income	33,600	16,550	11,000	61,150	21,000	82,150			200	20,800	21,000	
Board discretionary revenue allocation									(84,380)	417,004	(332,624)	
<b>TOTAL REVENUE/SOURCES</b>	<b>2,590,020</b>	<b>1,315,817</b>	<b>828,937</b>	<b>4,734,774</b>	<b>957,523</b>	<b>5,692,297</b>	<b>179,620</b>	<b>128,480</b>	<b>512,854</b>	<b>136,570</b>	<b>957,523</b>	
<b>OPERATING EXPENSES</b>												
Salaries	330,774	258,397	79,269	668,440	817,983	1,486,423	136,326		87,564	594,093	817,983	
Benefits	115,081	72,162	39,654	226,897	189,606	416,503	11,550		41,303	136,753	189,606	
Professional fees	26,000	50,000		76,000	190,090	266,090	4,300	5,000	12,560	168,230	190,090	
Services and supplies	197,815	156,319	695,973	1,050,107	448,999	1,499,106	8,124	6,000	106,698	328,177	448,999	
Utilities	124,646	80,470	312	205,429	111,464	316,893	19,320	10,111	56,301	25,732	111,464	
Other												
Administrative fund allocation	558,207	547,043	11,164	1,116,414	(1,116,414)	-				(1,116,414)	(1,116,414)	
<b>TOTAL OPERATING EXPENSES</b>	<b>1,352,523</b>	<b>1,164,392</b>	<b>826,373</b>	<b>3,343,288</b>	<b>641,728</b>	<b>3,985,015</b>	<b>179,620</b>	<b>21,111</b>	<b>304,427</b>	<b>136,570</b>	<b>641,728</b>	
<b>OTHER USES</b>												
Debt service	388,734	75,042	-	463,775	126,561	590,337		85,882	40,679		126,561	
Interfund loan debt service		(42,100)		(42,100)	42,100	-			42,100		42,100	
<b>TOTAL OTHER USES</b>	<b>388,734</b>	<b>32,942</b>	<b>-</b>	<b>421,676</b>	<b>168,661</b>	<b>590,337</b>	<b>-</b>	<b>85,882</b>	<b>82,779</b>	<b>-</b>	<b>168,661</b>	
<b>TOTAL OPERATING EXPENSES/OTHER USES</b>	<b>1,741,257</b>	<b>1,197,334</b>	<b>826,373</b>	<b>3,764,964</b>	<b>810,389</b>	<b>4,575,353</b>	<b>179,620</b>	<b>106,993</b>	<b>387,206</b>	<b>136,570</b>	<b>810,389</b>	
<b>TOTAL NET SURPLUS (DEFICIT)</b>	<b>848,763</b>	<b>118,483</b>	<b>2,564</b>	<b>969,810</b>	<b>147,135</b>	<b>1,116,944</b>	<b>-</b>	<b>21,487</b>	<b>125,648</b>	<b>-</b>	<b>147,135</b>	
<b>Cash Reserve as of 6/30/19</b>	<b>537,741</b>	<b>3,737,152</b>	<b>386,666</b>	<b>4,661,559</b>	<b>238,843</b>	<b>5,635,436</b>	<b>-</b>	<b>-</b>	<b>238,843</b>	<b>-</b>	<b>238,843</b>	
YTD Net Change in Cash as of 4/30/20	602,952	67,450	70,782	741,184	136,799	877,983	(6,955)	10,603	111,908	21,243	136,799	
May - June 2020 Net Surplus (Deficit)	-	-	-	-	-	-						
Debt Service in June 2020	(24,580)	(37,517)		(62,097)	(42,944)	(105,041)			(42,944)		(42,944)	
Capital Project in May - June 2020	-	-	-	-	-	-						
Year End Adjustment	10,622	10,409	212	21,243	(21,243)	-	6,955	(10,603)	3,648	(21,243)	(21,243)	
<b>Cash Reserve as of 6/30/20</b>	<b>1,126,735</b>	<b>3,777,494</b>	<b>457,660</b>	<b>5,361,889</b>	<b>311,455</b>	<b>5,673,343</b>	<b>-</b>	<b>-</b>	<b>311,455</b>	<b>-</b>	<b>311,455</b>	
<b>Transfer to Cash Reserve</b>	<b>848,763</b>	<b>118,483</b>	<b>2,564</b>	<b>969,810</b>	<b>147,135</b>	<b>1,116,944</b>	<b>-</b>	<b>21,487</b>	<b>125,648</b>	<b>-</b>	<b>147,135</b>	
<b>Transfer from Cash Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,487)</b>	<b>21,487</b>	<b>-</b>	<b>-</b>	
<b>Ending Cash Reserve as of 6/30/21</b>	<b>1,975,497</b>	<b>3,895,977</b>	<b>460,224</b>	<b>6,331,699</b>	<b>458,589</b>	<b>6,790,288</b>	<b>-</b>	<b>-</b>	<b>458,589</b>	<b>-</b>	<b>458,589</b>	

Staff is pleased to present the Helendale Community Service Districts Budget for Fiscal Year 2020.

The charts below show the District Revenue and expenditures from 2017 through as well as the budgeted revenue and expenditures for FY 2021.



The following table details the breakdown of these revenues and expenditures.

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
<b>Operating Revenue</b>	\$ 4,191,948.00	\$ 4,904,431.00	\$ 5,080,933.65	\$ 5,077,538.24	\$ 5,046,836.35
<b>Other Sources</b>	\$ 529,521.00	\$ 602,314.00	\$ 746,037.76	\$ 856,375.02	\$ 645,460.70
<b>Total Revenue/Sources</b>	\$ 4,721,469.00	\$ 5,506,745.00	\$ 5,826,971.41	\$ 5,933,913.26	\$ 5,692,297.05
<b>Operating Expenditures</b>	\$ 3,341,618.00	\$ 3,312,560.00	\$ 3,505,999.42	\$ 3,852,169.89	\$ 3,985,015.34
<b>Other Expenditures</b>	\$ 1,021,821.00	\$ 1,153,070.00	\$ 739,695.26	\$ 590,336.97	\$ 590,337.28
<b>Total Expenditures</b>	\$ 4,363,439.00	\$ 4,465,630.00	\$ 4,245,694.68	\$ 4,442,506.86	\$ 4,575,352.62
<b>Net Surplus / (deficit)</b>	\$ 358,030.00	\$ 1,041,115.00	\$ 1,581,276.73	\$ 1,491,406.40	\$ 1,116,944.43

This Budget has been prepared with the following inclusions:

- 3% Approved Cost of Living Adjustment (COLA) in salary and benefits.
- Budget detail for greater transparency.
- A Capital Improvement Plan with proposed expenditures from 2021 through 2025.

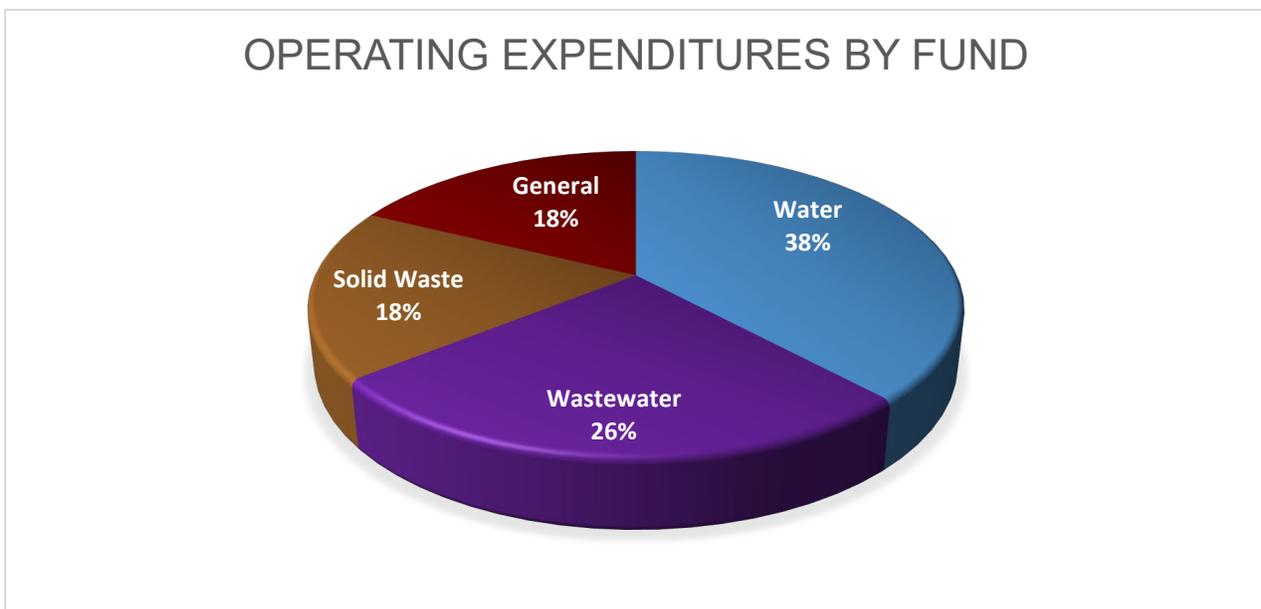
## Operating Budget

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.

The operating budget is presented in more detail by fund included in the following sections.

## Operating Expenditures by Fund

The following chart illustrates how the budget is allocated by fund.

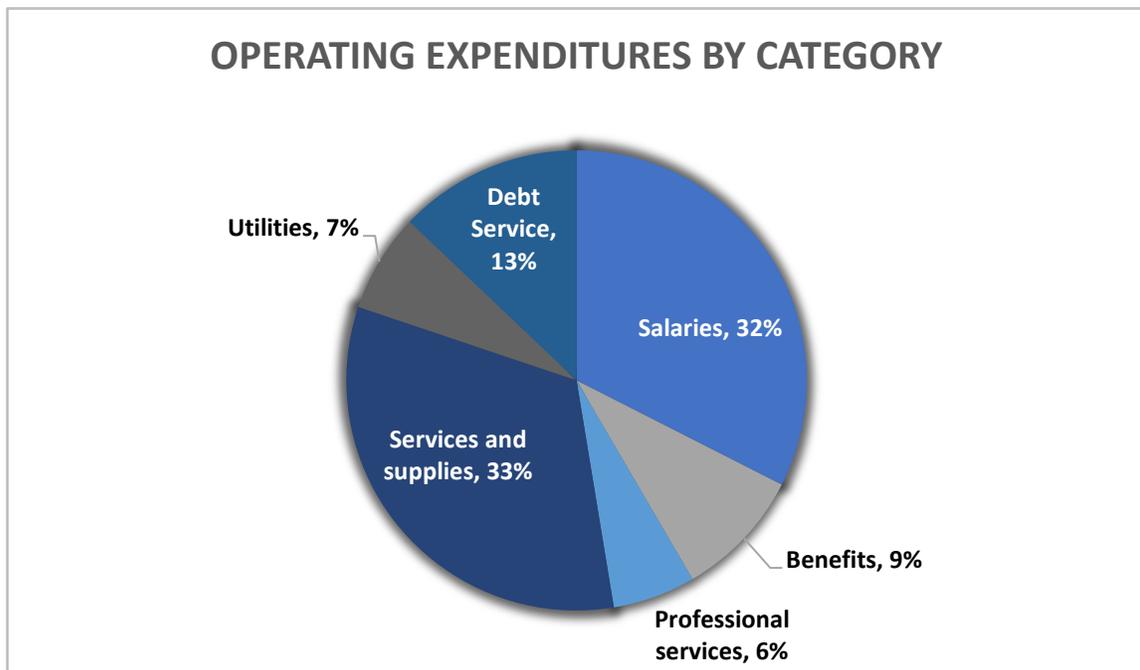


The following table details the breakdown of these expenditures by fund.

Fund	Budget	% of Total Expenditures
Water	\$ 1,741,257.43	38%
Wastewater	\$ 1,197,333.72	26%
Solid Waste	\$ 826,372.69	18%
General	\$ 810,388.50	18%
<b>Total Expenditures</b>	<b>\$ 4,575,352.34</b>	<b>100%</b>

### Operating Expenditures by Type

The following chart illustrates how the budget is allocated to the major operating expenditure categories.

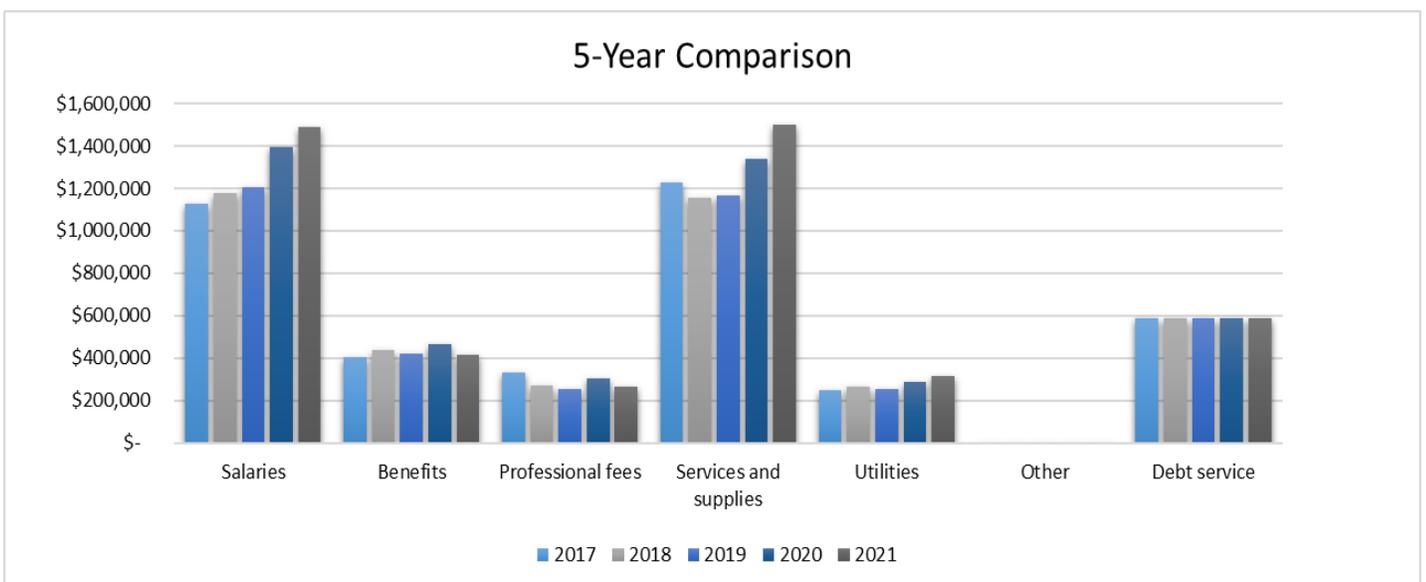


The following table details these operating expenditures by category.

Expenditure	Budget	% of Total Expenditures
Salaries	\$ 1,486,423.00	32%
Benefits	\$ 416,503.25	9%
Professional services	\$ 266,090.00	6%
Services and supplies	\$ 1,499,106.41	33%
Utilities	\$ 316,892.68	7%
Debt Service	\$ 590,337.28	13%
<b>Total</b>	<b>\$ 4,575,352.62</b>	<b>100%</b>

The following table details the breakdown of these expenditures to each activity.

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
<b>Salaries</b>	\$ 1,079,279.00	\$ 1,129,651.00	\$ 1,178,605.00	\$ 1,205,621.00	\$ 1,395,727.00	\$ 1,486,423.00
<b>Benefits</b>	\$ 339,754.00	\$ 402,215.00	\$ 436,182.00	\$ 423,497.00	\$ 463,231.00	\$ 416,503.25
<b>Professional fees</b>	\$ 258,590.00	\$ 331,490.00	\$ 273,622.00	\$ 254,728.00	\$ 305,712.00	\$ 266,090.00
<b>Services and supplies</b>	\$ 1,331,811.00	\$ 1,226,523.00	\$ 1,156,892.00	\$ 1,168,980.00	\$ 1,337,605.00	\$ 1,499,106.41
<b>Utilities</b>	\$ 250,679.00	\$ 251,739.00	\$ 267,259.00	\$ 255,167.00	\$ 285,547.00	\$ 316,892.68
<b>Other</b>	\$ 20,386.00	\$ -	\$ -	\$ 38.00	\$ -	\$ -
<b>Debt service</b>	\$ 590,337.00	\$ 590,337.00	\$ 590,337.00	\$ 590,337.00	\$ 590,337.00	\$ 590,337.28
<b>Total Expenditure</b>	<b>\$ 3,870,836.00</b>	<b>\$ 3,931,955.00</b>	<b>\$ 3,902,897.00</b>	<b>\$ 3,898,368.00</b>	<b>\$ 4,378,159.00</b>	<b>\$ 4,575,352.62</b>



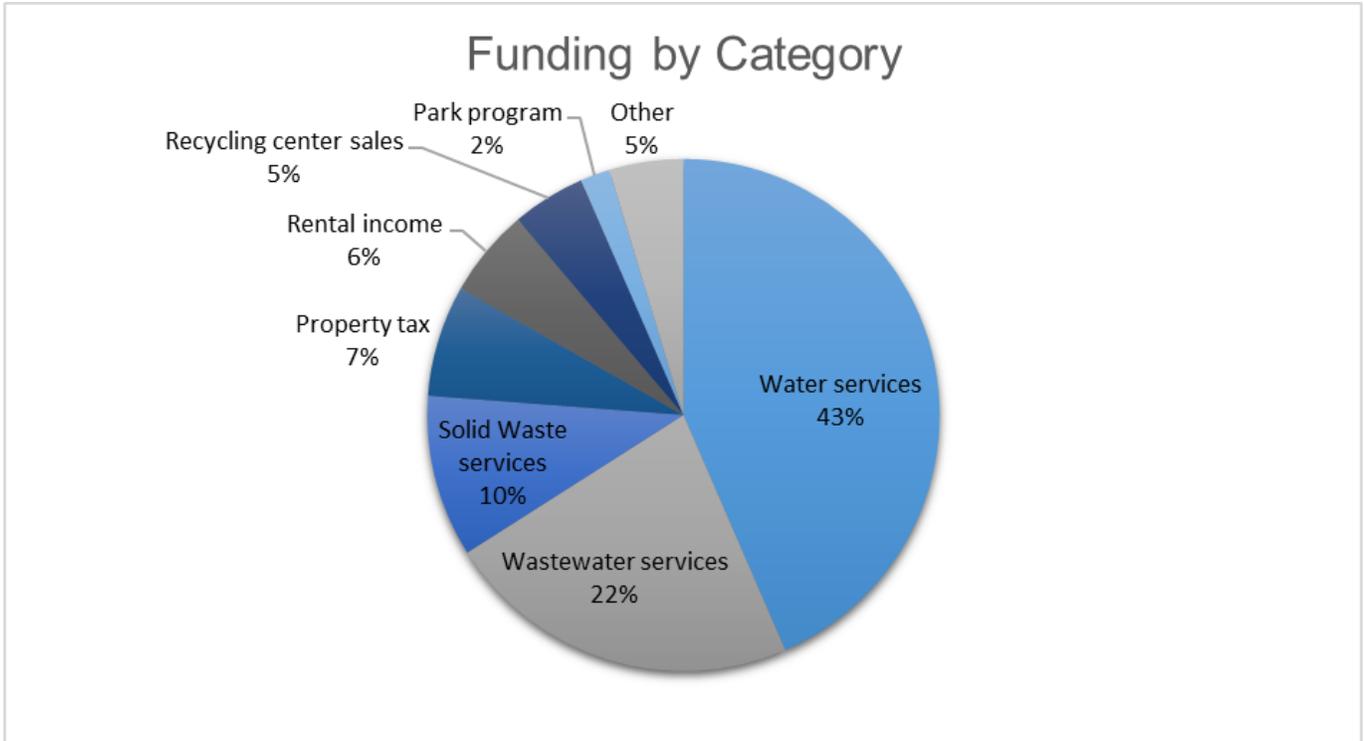
As illustrated in the chart above, Salaries increased by 6% over the projected 2020-year end expense due in part to mandatory minimum wage increases, results of a compensation study and addition of a maintenance staff position. Benefits are projected to decrease by 10%; professional fees are projected to decrease by 13%; services and supplies are projected to increase by 12%; utilities are projected to increase by 11% and debt service will remain constant.

## **Personnel**

The District employs a stable work force that includes a staff of 22.44 FTE which includes 17 full-time and 13 part-time. The full-time equivalent or FTE is a factor of employee hours based upon a 2080 work year. The staff includes both full and part-time employees who receive various levels of benefits. The average tenure of the District's full-time staff is 7 years and the part-time staff tenure is approximately 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.

## Funding

As illustrated in the chart below, the majority of funding for the budget is from water and wastewater service charges.



The following table shows the funding in tabular form.

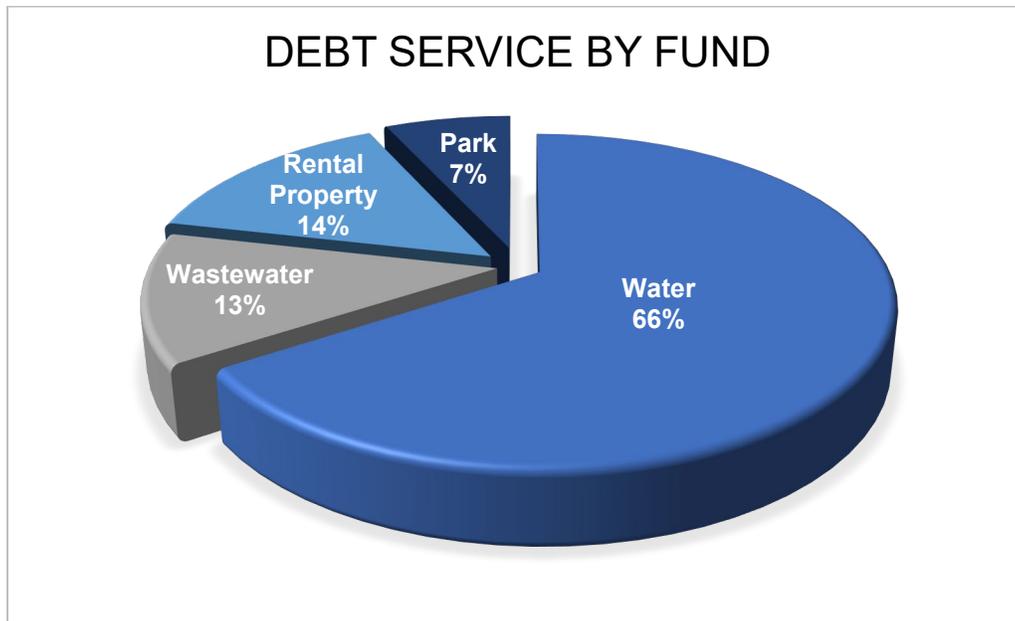
Funding	Budget	% of Total Funding
Water services	\$ 2,476,120.03	43.50%
Wastewater services	\$ 1,279,467.12	22.48%
Solid Waste services	\$ 582,089.44	10.23%
Property tax	\$ 399,451.06	7.02%
Rental income	\$ 318,800.00	5.60%
Recycling center sales	\$ 264,000.00	4.64%
Park program	\$ 106,359.76	1.87%
Other	\$ 266,009.64	4.67%
<b>Total</b>	<b>\$ 5,692,297.05</b>	<b>100.00%</b>

## Debt Service

After the total debt principal payments of \$590,337.00, the total outstanding debt owed will be reduced to \$5,414,035.87.

Fund	Principal	Interest	Total Debt Service	% of Total Debt Service	Beginning Balances	Ending Balances
Water	\$215,861.00	\$172,874.00	\$ 388,735.00	70%	\$ 6,103,911.28	\$ 5,715,176.28
Wastewater	\$ 54,567.00	\$ 20,474.00	\$ 75,041.00	11%	\$ 1,013,061.28	\$ 938,020.28
Rental Property	\$ 62,450.00	\$ 23,432.00	\$ 85,882.00	13%	\$ 1,146,275.59	\$ 1,060,393.59
Park	\$ 22,710.00	\$ 17,970.00	\$ 40,680.00	6%	\$ 508,492.76	\$ 467,812.76
<b>Total Expenses</b>	<b>\$347,506.00</b>	<b>\$242,831.00</b>	<b>\$ 590,337.00</b>	<b>100%</b>	<b>\$ 5,761,541.87</b>	<b>\$ 5,414,035.87</b>

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



## Summary

The Fiscal Year 2021 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 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.

Dr. Kimberly Cox  
General Manager

## 5 – Year Forecast

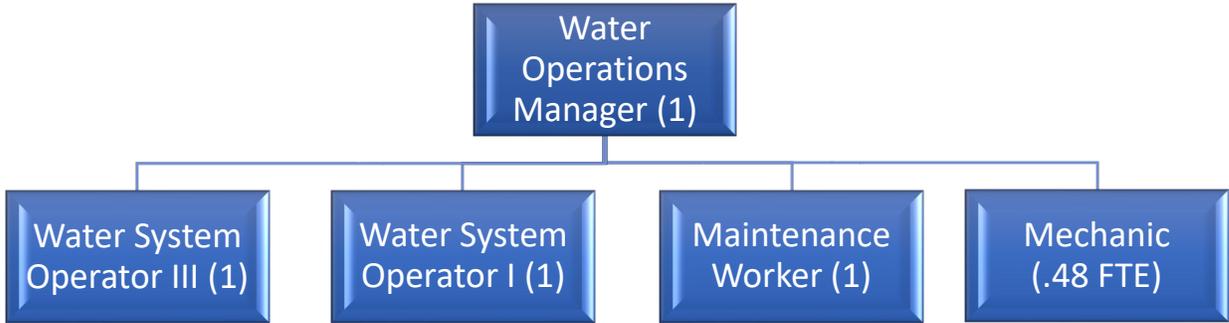
	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Revenue increase		0%	0%	0%	0%
Expense increase		2%	2%	2%	2%
<b>OPERATING REVENUE</b>					
Water meter base charges *	\$ 1,578,873	\$ 1,578,873	\$ 1,578,873	\$ 1,578,873	\$ 1,578,873
Water consumption charges	\$ 862,015	\$ 862,015	\$ 862,015	\$ 862,015	\$ 862,015
Wastewater charges	\$ 1,279,029	\$ 1,279,029	\$ 1,279,029	\$ 1,279,029	\$ 1,279,029
Sale of leased water rights	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	\$ 707,978	\$ 707,978	\$ 707,978	\$ 707,978	\$ 707,978
Rental income	\$ 318,800	\$ 318,800	\$ 318,800	\$ 318,800	\$ 318,800
Recycling Center sales	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Other services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 5,046,836</b>				
<b>OTHER SOURCES</b>					
Taxes	\$ 121,004	\$ 123,424	\$ 125,893	\$ 128,410	\$ 130,979
Special assessments	\$ 278,447	\$ 284,016	\$ 289,696	\$ 295,490	\$ 301,400
Franchise fees	\$ 81,360	\$ 82,987	\$ 84,647	\$ 86,340	\$ 88,066
Investment income	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709
Grant revenue	\$ 37,500				
Other income	\$ 82,150	\$ 83,793	\$ 85,469	\$ 87,178	\$ 88,922
<b>TOTAL OTHER SOURCES</b>	<b>\$ 645,461</b>	<b>\$ 620,120</b>	<b>\$ 632,522</b>	<b>\$ 645,173</b>	<b>\$ 658,076</b>
<b>TOTAL OPERATING REVENUE / OTHER SOURCES</b>	<b>\$ 5,692,297</b>	<b>\$ 5,666,956</b>	<b>\$ 5,679,359</b>	<b>\$ 5,692,009</b>	<b>\$ 5,704,913</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 1,486,423	\$ 1,516,151	\$ 1,546,474	\$ 1,577,404	\$ 1,608,952
Benefits	\$ 416,503	\$ 424,833	\$ 433,330	\$ 441,997	\$ 450,837
Professional fees	\$ 266,090	\$ 271,412	\$ 276,840	\$ 282,377	\$ 288,024
Services and supplies	\$ 1,499,106	\$ 1,529,089	\$ 1,559,670	\$ 1,590,864	\$ 1,622,681
Utilities	\$ 316,893	\$ 323,231	\$ 329,695	\$ 336,289	\$ 343,015
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,985,015</b>	<b>\$ 4,064,716</b>	<b>\$ 4,146,010</b>	<b>\$ 4,228,930</b>	<b>\$ 4,313,509</b>
<b>OTHER USES</b>					
Debt service	\$ 590,337	\$ 590,264	\$ 590,191	\$ 590,118	\$ 590,045
<b>TOTAL OTHER USES</b>	<b>\$ 590,337</b>	<b>\$ 548,511</b>	<b>\$ 548,450</b>	<b>\$ 548,386</b>	<b>\$ 548,318</b>
<b>TOTAL OPERATING EXPENSES/OTHER USES</b>	<b>\$ 4,575,352</b>	<b>\$ 4,613,227</b>	<b>\$ 4,694,460</b>	<b>\$ 4,777,316</b>	<b>\$ 4,861,827</b>
<b>TOTAL NET SURPLUS (DEFICIT)</b>	<b>\$ 1,116,945</b>	<b>\$ 1,053,730</b>	<b>\$ 984,899</b>	<b>\$ 914,693</b>	<b>\$ 843,086</b>
<b>Beginning Cash Reserve</b>	<b>\$ 5,673,343</b>	<b>\$ 6,790,288</b>	<b>\$ 7,844,018</b>	<b>\$ 8,828,916</b>	<b>\$ 9,743,609</b>
Transfer to Cash Reserve	\$ 1,116,945	\$ 1,053,730	\$ 984,899	\$ 914,693	\$ 843,086
Transfer from Cash Reserve	\$ -				
<b>Ending Cash Reserve</b>	<b>\$ 6,790,288</b>	<b>\$ 7,844,018</b>	<b>\$ 8,828,916</b>	<b>\$ 9,743,609</b>	<b>\$ 10,586,695</b>
<b>Ending Cash Reserve</b>	<b>\$ 6,790,288.15</b>	<b>\$ 7,844,017.77</b>	<b>\$ 8,828,916.47</b>	<b>\$ 9,743,609.42</b>	<b>\$ 10,586,695.22</b>

## Restricted & Unrestricted Reserves Funding

Based upon the District's operation, Staff has developed the following as an internal target for reserves to cover unanticipated events.

	WATER	WASTEWATER	SOLID WASTE	GENERAL FUND	DISTRICT TOTAL
<b>RESTRICTED FOR DEBT SERVICE:</b>					
Restricted for debt service	\$ 388,734	\$ 75,042	\$ -	\$ 126,561	\$ 590,336
<b>Restricted For Debt Service</b>	<b><u>\$ 388,734</u></b>	<b><u>\$ 75,042</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 126,561</u></b>	<b><u>\$ 590,337</u></b>
<b>RESERVE FOR OPERATIONS:</b>					
Sufficient to pay for three months of normal operations of the District, but not exceed six months of normal operations.					
2020/21 Operating Expenditure Budget Total	\$ 1,741,257	\$ 1,197,334	\$ 826,373	\$ 810,389	\$ 4,575,352
<b>Reserve For Operations - At Maximum (6 Months)</b>	<b><u>\$ 870,629</u></b>	<b><u>\$ 598,667</u></b>	<b><u>\$ 413,186</u></b>	<b><u>\$ 405,194</u></b>	<b><u>\$ 2,287,676</u></b>
<b>Reserve For Operations</b>	<b><u>\$ 435,314</u></b> <i>Three Months</i>	<b><u>\$ 498,889</u></b> <i>Five Months</i>	<b><u>\$ 413,186</u></b> <i>Six Months</i>	<b><u>\$ 202,597</u></b> <i>Three Months</i>	<b><u>\$ 1,549,987</u></b>
<b>RESERVE FOR REPLACEMENTS:</b>					
amount to approximately equal to 25%, not to exceed 50% of the total accumulated amount of depreciation of the District's physical plant.					
Total Accumulated Depreciation At June 30, 2019 - Estimate	\$ 5,850,604	\$ 6,800,411	\$ 5,126	\$ 1,768,610	\$ 14,424,751
<b>Reserve For Replacements - At Maximum (50%)</b>	<b><u>\$ 2,925,302</u></b>	<b><u>\$ 3,400,206</u></b>	<b><u>\$ 2,563</u></b>	<b><u>\$ 884,305</u></b>	<b><u>\$ 7,212,375</u></b>
<b>Reserve For Replacements</b>	<b><u>\$ 58,506</u></b> <i>1%</i>	<b><u>\$ 2,040,123</u></b> <i>30%</i>	<b><u>\$ 2,563</u></b> <i>50%</i>	<b><u>\$ 17,686</u></b> <i>1%</i>	<b><u>\$ 2,118,878</u></b>
<b>RESERVE FOR DISASTER RESPONSE:</b>					
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. Reserve amount to equal approximately 10% of the original cost of the physical plant.					
Total Physical Plant at June 30, 2019 - Estimate	17,560,079	8,745,663	5,345	3,752,156	\$ 30,063,242
Less: Land	(167,979)	(443,851)	-	(307,703)	(919,533)
Less: Water Rights	(7,657,253)	-	-	-	(7,657,253)
Physical Plant - Net	<b><u>\$ 9,734,846</u></b>	<b><u>\$ 8,301,812</u></b>	<b><u>\$ 5,345</u></b>	<b><u>\$ 3,444,453</u></b>	<b><u>\$ 21,486,457</u></b>
<b>Reserve For Disaster Response - At Maximum (10%)</b>	<b><u>\$ 973,485</u></b>	<b><u>\$ 830,181</u></b>	<b><u>\$ 535</u></b>	<b><u>\$ 344,445</u></b>	<b><u>\$ 2,148,646</u></b>
<b>Reserve For Disaster Response</b>	<b><u>\$ 97,348</u></b> <i>1%</i>	<b><u>\$ 83,018</u></b> <i>1%</i>	<b><u>\$ 535</u></b> <i>10%</i>	<b><u>\$ 34,445</u></b> <i>1%</i>	<b><u>\$ 215,346</u></b>
Total Restricted and Reserves Target - At Maximum	<b><u>\$ 5,158,149</u></b>	<b><u>\$ 4,904,096</u></b>	<b><u>\$ 416,284</u></b>	<b><u>\$ 1,760,506</u></b>	<b><u>\$ 12,239,034</u></b>
<b>TOTAL RESTRICTED &amp; UNRESTRICTED RESERVES TARGET</b>	<b><u>\$ 979,903</u></b> <i>19%</i>	<b><u>\$ 2,697,072</u></b> <i>55%</i>	<b><u>\$ 416,284</u></b> <i>100%</i>	<b><u>\$ 381,289</u></b> <i>22%</i>	<b><u>\$ 4,474,548</u></b> <i>37%</i>
<b>CALCULATION OF AVAILABLE RESERVES:</b>					
Total net position as of 6/30/19	9,120,540	6,955,222	383,682	(109,331)	16,350,113
Estimated change in net position for FY2020	698,428	6,761	103,778	55,659	864,626
Investments in Utility Plant	(6,664,332)	(1,571,839)	(405)	(1,498,984)	(9,735,560)
<b>Estimated unrestricted net position available as of 6/30/20</b>	<b><u>\$ 1,862,500</u></b>	<b><u>\$ 4,985,966</u></b>	<b><u>\$ 451,643</u></b>	<b><u>\$ (747,590)</u></b>	<b><u>\$ 7,479,179</u></b>
<b>Less: Total Reserves Target Per Policy</b>	<b><u>\$ (979,903)</u></b>	<b><u>\$ (2,697,072)</u></b>	<b><u>\$ (416,284)</u></b>	<b><u>\$ (381,289)</u></b>	<b><u>\$ (4,474,548)</u></b>
<b>Estimated unrestricted net position over/(under) target reserv</b>	<b>882,597</b>	<b>2,288,894</b>	<b>35,359</b>	<b>(1,128,879)</b>	<b>3,004,631</b>

# WATER DEPARTMENT



## DEPARTMENT DESCRIPTION

The District currently depends on two wells to produce potable water supplies, with four wells on standby that are not currently in service. The District has two reservoirs with a combined storage capacity of five 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 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 of the District, insuring 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 System	
Miles of Water Main	37
Active Wells	2
Standby Wells	5
Service Connections	2820
Reservoirs	2

## 2019-20 HIGHLIGHTS

- Continued meter replacement program
- Continued valve maintenance and exercising program
- Continued hydrant maintenance and flushing program
- Continued to train staff on SCADA system
- Complete Cross-Connection Survey
- Continue tank, well site, and generator inspections
- Provide training and education to all staff
- Continued to use mobile service order system to streamline efficiency
- Continued air vac replacement and repair program
- Bore test holes at possible new well locations

## 2020-21 GOALS

- Install new well
- Continue meter replacement program
- Continue valve maintenance and exercising program
- Continue hydrant maintenance and flushing program
- Complete the Cross-Connection Survey
- Continue tank, well site, and generator inspections
- Provide training and education to all staff on OSHA regulations
- Continue to use mobile service order system to streamline efficiency
- Continue air vac replacement and repair program
- Begin hydrant rehabilitation program

Water Activity	Actual 2018	Actual 2019
Service Orders	978	1066
Hydrants Repaired	3	2
Service Line Replacements	1	2
Water Quality Samples Taken	413	320
Main/Service Line Leaks Repaired	9	7
Well Rehab	0	1
Meter Swaps	263	268

## Water Fund Revenue

Account	Description	FY 2018-2019 Actual	FY 2019-2020 Budget	FY 2019-2020 Projection	FY 2020-2021 Budget
01-410011-00-0	Water Sales - Single Family-Meter <b>Description</b> Single Family 1" Meter: \$46.05 x 12 = \$552.60 Single Family 2" Meter: \$96.71 x 12 = \$1160.52	\$ 1,302,015.95 <b>Units</b> 2723 1	\$ 1,430,064.00 <b>Price</b> \$ (552.60) \$ (1,160.52)	\$ 1,409,851.02 <b>Amount</b> \$ (1,504,729.80) \$ (1,160.52)	\$ 1,505,890.32
01-410012-00-0	Water Sales - Single Family-Consumption <b>Description</b> PY Consumption	\$ 689,959.55 <b>Units</b> 481696	\$ 722,544.00 <b>Price</b> \$ (1.50)	\$ 848,283.00 <b>Amount</b> \$ (722,544.00)	\$ 722,544.00
01-410111-00-0	Water Sales - Multi-Family-Meter <b>Description</b> Multi-Family 1" Meter: \$46.05x 12 = \$552.60 Multi-Family 2" Meter: \$96.71x 12 = \$1160.52	\$ 8,059.14 <b>Units</b> 7 6	\$ 10,315.44 <b>Price</b> \$ (552.60) \$ (1,160.52)	\$ 8,504.04 <b>Amount</b> \$ (3,868.20) \$ (6,963.12)	\$ 10,831.32
01-410112-00-0	Water Sales - Multi-Family-Consumption <b>Description</b> PY Consumption	\$ 6,868.50 <b>Units</b> 4874	\$ 4,929.00 <b>Price</b> \$ (1.50)	\$ 5,448.00 <b>Amount</b> \$ (7,311.00)	\$ 7,311.00
01-410311-00-0	Water Sales - Water Only-Meter	\$ 11,961.00	\$ 7,939.80	\$ 12,958.50	\$ 7,939.80
01-410312-00-0	Water Sales - Water Only-Consumption <b>Description</b> PY Consumption	\$ 15,325.50 <b>Units</b> 8806	\$ 13,209.00 <b>Price</b> \$ (1.50)	\$ 22,596.00 <b>Amount</b> \$ (13,209.00)	\$ 13,209.00
01-411021-00-0	Water Sales - Commercial-Meter <b>Description</b> Commercial 1" Meter" \$46.05x 12 = \$552.60 Commercial 2" Meter" \$96.71 x 12 = \$1160.52 Commercial 3" Meter" \$363.81x 12 = \$4365.72	\$ 31,345.66 <b>Units</b> 15 11 1	\$ 24,209.88 <b>Price</b> \$ (552.60) \$ (1,160.52) \$ (4,365.72)	\$ 33,801.78 <b>Amount</b> \$ (8,289.00) \$ (12,765.72) \$ (4,365.72)	\$ 25,420.44
01-411022-00-0	Water Sales - Commercial-Consumption <b>Description</b> PY Consumption - Churches PY Consumption - Commercial PY Consumption - Hotel	\$ 19,157.22 <b>Units</b> 550 11000 150	\$ 16,615.50 <b>Price</b> \$ (1.50) \$ (1.50) \$ (1.50)	\$ 21,174.00 <b>Amount</b> \$ (825.00) \$ (16,500.00) \$ (225.00)	\$ 17,550.00
01-411421-00-0	Water Sales - Park-Meter <b>Description</b> Park 1" Meter: \$46.05 x 12 = \$552.60 Park 2" Meter: \$96.71 x 12 = \$1160.52	\$ 5,816.88 <b>Units</b> 5 1	\$ 3,736.80 <b>Price</b> \$ (552.60) \$ (1,160.52)	\$ 6,320.28 <b>Amount</b> \$ (2,763.00) \$ (1,160.52)	\$ 3,923.52

## Water Fund Revenue

Account	Description	FY 2018-2019 Actual	FY 2019-2020 Budget	FY 2019-2020 Projection	FY 2020-2021 Budget
01-411422-00-0	Water Sales - Park-Consumption	\$ 21,951.00	\$ 26,962.50	\$ 30,579.00	\$ 18,764.25
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Consumption - Park	15440	\$ (1.50)	\$ (23,160.00)	
	Consumption - SLA RV Park	1750	\$ (1.50)	\$ (2,625.00)	
	Consumption Park (Internal)	9361	\$ 0.75	\$ 7,020.75	
01-411521-00-0	Water Sales - School-Meter	\$ 8,564.52	\$ 4,989.16	\$ 9,278.22	\$ 9,891.96
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	School 3" Meter: \$363.81 x 12 = \$4365.72	1	\$ (4,365.72)	\$ (4,365.72)	
	School 4" Meter : \$460.52 x 12 = \$5526.24	1	\$ (5,526.24)	\$ (5,526.24)	
01-411522-00-0	Water Sales - School-Consumption	\$ 27,250.50	\$ 29,856.00	\$ 41,313.00	\$ 29,856.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	PY Consumption	19904	\$ (1.50)	\$ (29,856.00)	
01-413041-00-0	Water Sales - Irrigation-Meter	\$ 14,769.00	\$ 14,262.48	\$ 16,101.30	\$ 14,976.12
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Irrigation 1" Meter: \$46.05 x 12 = \$552.60	4	\$ (552.60)	\$ (2,210.40)	
	Irrigation 2" Meter: \$96.71x 12 = \$1160.52	11	\$ (1,160.52)	\$ (12,765.72)	
01-413042-00-0	Water Sales - Irrigation-Consumption	\$ 51,223.50	\$ 52,780.50	\$ 72,795.00	\$ 52,780.50
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	PY Consumption	35187	\$ (1.50)	\$ (52,780.50)	
01-415000-00-0	Permits & Inspections	\$ 240	\$ 500.00	\$ 120.00	\$ 120.00
01-416000-00-0	Connection Fees	\$ 29,007	\$ -	\$ 14,503.30	\$ 4,503.30
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Connection Fee \$2251.65	2	\$ (2,251.65)	\$ (4,503.30)	
01-416500-00-0	Water Supply Fee	\$ -	\$ -	\$ -	\$ 10,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Supply Fee	2	\$ (5,000.00)	\$ (10,000.00)	
01-417000-00-0	Meter Installation	\$ 2,400.00	\$ -	\$ 1,200.00	\$ 1,200.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Meter Installation Fee	2	\$ (600.00)	\$ (1,200.00)	
01-419000-00-0	Fees & Charges	\$ 26,525.75	\$ 27,000.00	\$ 22,485.00	\$ 20,000.00
01-419500-00-0	Delinquent Fees & Penalties	\$ 51,663.97	\$ 42,000.00	\$ 57,948.86	\$ 31,000.00

### Water Fund Revenue

Account	Description	FY 2018-2019 Actual	FY 2019-2020 Budget	FY 2019-2020 Projection	FY 2020-2021 Budget
01-419700-00-0	Mechanic Service Reimbursement	\$ 13,950.63	\$ 18,600.00	\$ 15,182.72	\$ 19,408.50
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Mechanic Service Reimbursement	0.5	\$ (38,817.00)	\$ (19,408.50)	
01-450000-00-0	Sale or Lease of Water Rights	\$ 297,724.00	\$ -	\$ -	\$ -
01-705000-00-0	Special Assmts - Water Standby	\$ 17,049.30	\$ 18,000.00	\$ 19,132.30	\$ 18,000.00
01-705500-00-0	Special Assmts - PY Water Standby	\$ 5,173.00	\$ 4,800.00	\$ 16,753.64	\$ 4,800.00
01-706000-00-0	Penalties On Delinquent Taxes	\$ 935.61	\$ 1,610.00	\$ 8,345.88	\$ 1,600.00
01-711900-00-0	Gain or Loss and Sale of Assets	\$ 4,346.66	\$ -	\$ -	\$ -
01-712000-00-0	Other Income	\$ 2,281.02	\$ -	\$ -	\$ -
01-712200-00-0	Enel X Demand Response Program	\$ -	\$ 3,000.00	\$ 943.66	\$ 1,000.00
01-740000-00-0	Grant Revenue	\$ 5,000.00	\$ 75,000.00	\$ 87,223.00	\$ 37,500.00
<b>Revenue Total:</b>		<b>\$ 2,670,564.46</b>	<b>\$ 2,552,924.06</b>	<b>\$ 314,781.27</b>	<b>\$ 2,590,020.03</b>

## Water Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
01-500001-00-0	Salaries - Full Time	\$ 243,127	\$ 274,236.56	\$ 252,910.32	\$ 263,647.00
01-500002-00-0	Salaries - Overtime	\$ 11,120	\$ 14,000.00	\$ 16,035.44	\$ 14,000.00
01-500003-00-0	Salaries - On-Call Pay	\$ 13,360	\$ 14,310.00	\$ 13,660.00	\$ 14,310.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	On-Call Fri-Sun: 3 days x 52 weeks + 12 Holidays	168	\$ 50.00	\$ 8,400.00	
	On-Call Mon-Thu: 4 days x 52 weeks - 12 Holidays	196	\$ 30.00	\$ 5,880.00	
	On-Call to make 365 days	1	\$ 30.00	\$ 30.00	
01-500004-00-0	Salaries - Part-Time Mechanic	\$ 27,697	\$ 37,160.00	\$ 28,207.30	\$ 38,817.00
01-510000-00-0	PERS Retirement	\$ 33,473	\$ 40,773.48	\$ 34,195.96	\$ 36,040.00
01-510001-00-0	Employee Group Insurance	\$ 45,294	\$ 42,921.84	\$ 51,120.56	\$ 62,400.00
01-510002-00-0	Workers Compensation	\$ 24,256	\$ 18,854.16	\$ 42,849.48	\$ 7,364.00
01-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 5,771	\$ 6,939.67	\$ 6,403.20	\$ 6,611.81
01-510005-00-0	Vision / Dental Expense	\$ 26	\$ -	\$ 1,872.18	\$ -
01-510008-00-0	PERS EPMC	\$ 102	\$ -	\$ 4,153.22	\$ -
01-510009-00-0	PEPRA Retirement	\$ 62	\$ -	\$ 2,799.00	\$ 2,665.00
01-510100-00-0	Actuarial Pension Expense Adjustment	\$ 23,630	\$ -	\$ -	\$ -
01-521000-00-0	Laboratory Analysis	\$ 3,218	\$ 6,000.00	\$ 3,440.00	\$ 4,000.00
01-521500-00-0	Contractual Services	\$ 62,043	\$ 13,350.00	\$ 16,338.10	\$ 20,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Apple Valley Communication	12	\$ 58.33	\$ 700.00	
	Dept of Forestry	4	\$ 230.00	\$ 920.00	
	Dig Alert	0.5	\$ 1,000.00	\$ 500.00	
	Dig Alert Annual Fee	1	\$ 475.00	\$ 475.00	
	Electrical Contractor	1	\$ 5,000.00	\$ 5,000.00	
	HACH	1	\$ 3,000.00	\$ 3,000.00	
	Misc	1	\$ 7,905.00	\$ 7,905.00	
	SCADA	1	\$ 1,500.00	\$ 1,500.00	
01-521501-00-0	Engineering Services	\$ -	\$ 4,000.00	\$ -	\$ 6,000.00
01-521600-00-0	Software Support	\$ 4,800	\$ 4,800.00	\$ 9,600.00	\$ 7,050.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	GIS Support - 2 Licenses	2	\$ 2,400.00	\$ 4,800.00	
	Tyler	1	\$ 2,250.00	\$ 2,250.00	

## Water Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
01-523000-00-0	Permits and Fees	\$ 14,808	\$ 15,380.00	\$ 31,334.00	\$ 18,200.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Annual Fuel Tank Testing	2	\$ 350.00	\$ 700.00	
	MDAQMD	1	\$ 400.00	\$ 400.00	
	Misc	1	\$ 1,000.00	\$ 1,000.00	
	SB County Fire	4	\$ 525.00	\$ 2,100.00	
	SWRCB	1	\$ 14,000.00	\$ 14,000.00	
01-524000-00-0	Equipment Rental	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
01-524500-00-0	Education and Training	\$ 5,744	\$ 8,712.00	\$ 610.00	\$ 8,712.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Certifications / Renewal	1	\$ 250.00	\$ 250.00	
	CEU Training / Registration - Tri State & Others	1	\$ 250.00	\$ 250.00	
	HDWMA	20	\$ 45.00	\$ 900.00	
	Lodging (\$132/day) & Meals (\$57/day):	8	\$ 189.00	\$ 1,512.00	
	Misc	1	\$ 1,500.00	\$ 1,500.00	
	Sensus Training	2	\$ 700.00	\$ 1,400.00	
	Training	5	\$ 500.00	\$ 2,500.00	
	Water Smart Conference - CU	1	\$ 400.00	\$ 400.00	
01-527500-00-0	Rents and Leases - Water Shop	\$ 8,800	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Shop Lease Paid to Park	12	\$ 800.00	\$ 9,600.00	
01-527501-00-0	Rent - BLM Tank Sites	\$ 1,260	\$ 1,260.00	\$ 2,520.00	\$ 1,260.00
01-531000-00-0	Utilities - Electric	\$ 107,163	\$ 113,730.00	\$ 134,570.22	\$ 124,106.40
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Shop/Park = 0.5 x \$151= \$75.50	12	\$ 83.05	\$ 996.60	
	Well #1 3-029-4595-77	12	\$ 5,374.60	\$ 64,495.20	
	Well #2: 3-029-4601-27	12	\$ 277.75	\$ 3,333.00	
	Well #3 3-029-4595-87	12	\$ 105.60	\$ 1,267.20	
	Well #4 3-029-4596-03	12	\$ 4,137.10	\$ 49,645.20	
	Well #6 3-029-4596-36	12	\$ 171.60	\$ 2,059.20	
	Well #7 3-029-4596-44	12	\$ 92.40	\$ 1,108.80	
	Well #8 3-029-4596-58	12	\$ 52.80	\$ 633.60	
	Well #9: 3-029-4596-71	12	\$ 47.30	\$ 567.60	
01-531001-00-0	Utilities - Gas	\$ 614	\$ 540.00	\$ 483.04	\$ 540.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Shop	12	\$ 45.00	\$ 540.00	

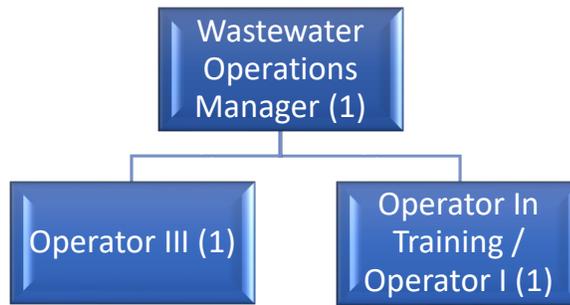
## Water Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
01-532500-00-0	Utilities - Telephone	\$ 4,742	\$ 4,584.00	\$ 4,679.12	\$ 4,896.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Mechanic - 50%	12	\$ 31.00	\$ 372.00	
	Verizon - 4 Water Staff	12	\$ 314.00	\$ 3,768.00	
	Verizon Wireless - Tablet (4 units)	12	\$ 63.00	\$ 756.00	
01-541000-00-0	Operations and Maintenance	\$ 18,742	\$ 90,000.00	\$ 50,092.84	\$ 90,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Distributon Parts & Materials / Maintenance Servic	1	\$ 65,000.00	\$ 65,000.00	
	Meters and Meter Parts	1	\$ 25,000.00	\$ 25,000.00	
01-545000-00-0	Vehicle Maintenance	\$ 13,632	\$ 10,000.00	\$ 12,289.46	\$ 10,000.00
01-545001-00-0	Vehicle Fuel	\$ 17,111	\$ 14,000.00	\$ 11,432.38	\$ 13,000.00
01-552700-00-0	Mileage and Travel Reimbursement	\$ -	\$ 400.00	\$ 925.10	\$ 1,100.00
01-553000-00-0	Operating Supplies	\$ 13,277	\$ 24,000.00	\$ 13,128.74	\$ 12,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Clorine	1	\$ 3,500.00	\$ 3,500.00	
	Misc Operating Supplies	1	\$ 5,500.00	\$ 5,500.00	
	Safety	1	\$ 3,000.00	\$ 3,000.00	
01-553555-00-0	Water Conservation Program	\$ 3,140	\$ 1,500.00	\$ -	\$ 1,580.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	AWAC Calendar	300	\$ 1.00	\$ 300.00	
	Misc	1	\$ 380.00	\$ 380.00	
	Water Audit	1	\$ 100.00	\$ 100.00	
	Water Conservation Printed Materials	1	\$ 500.00	\$ 500.00	
	Water Conservation Workshop	3	\$ 100.00	\$ 300.00	
01-553600-00-0	Uniforms	\$ 2,698	\$ 3,074.00	\$ 2,688.66	\$ 3,932.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Baseball Caps	8	\$ 25.00	\$ 200.00	
	Boot - Mechanic 50%	0.5	\$ 250.00	\$ 125.00	
	Boots	6	\$ 250.00	\$ 1,500.00	
	Cold Weather Gear	1	\$ 250.00	\$ 250.00	
	Cold Weather Gear - Mechanic 50%	0.5	\$ 250.00	\$ 125.00	
	Headwear - Beanies	4	\$ 20.00	\$ 80.00	
	Headwear - Straw Hat	4	\$ 30.00	\$ 120.00	
	Pants 7/person x 4 staff = 28 Units	28	\$ 25.00	\$ 700.00	
	Shirts - Mechanic 50%	2	\$ 16.00	\$ 32.00	
	Shirts-7/person x 4 persons = 28 units	28	\$ 20.00	\$ 560.00	
	Sweat Shirts 2/ person x 4 Staff = 8 Sweatshirts	8	\$ 30.00	\$ 240.00	

## Water Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
01-554600-00-0	Small Tools	\$ 1,981	\$ 2,750.00	\$ 1,601.70	\$ 2,750.00
	Description	Units	Price	Amount	
	Mechanic Small Tool	0.5	\$ 1,500.00	\$ 750.00	
	Misc	1	\$ 2,000.00	\$ 2,000.00	
01-556500-00-0	Dues & Subscriptions	\$ 269	\$ 335.00	\$ 80.00	\$ 335.00
	Description	Units	Price	Amount	
	AWWA	1	\$ 210.00	\$ 210.00	
	HDMWA	5	\$ 25.00	\$ 125.00	
01-560001-00-0	Leased Water	\$ 52,160	\$ -	\$ -	\$ -
01-561000-00-0	Watermaster Fees	\$ 6,610	\$ 7,360.00	\$ 4,771.98	\$ 7,400.00
01-590100-00-0	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
01-595001-00-0	Interest Expense	\$ 181,537	\$ -	\$ 177,641.04	\$ 164,705.05
	Description	Units	Price	Amount	
	2008 Loan - 08-073	1	\$ 12,004.86	\$ 12,004.86	
	2011 Loan - 11-007	1	\$ 17,969.52	\$ 17,969.52	
	2014 Loan - 14-017	1	\$ 134,730.67	\$ 134,730.67	
01-600000-00-0	Depreciation	\$ 235,138	\$ -	\$ -	\$ -
01-800000-00-0	Debt Service	\$ 364,154	\$ 388,733.68	\$ 211,092.64	\$ 224,028.64
	Description	Units	Price	Amount	
	2008 Loan 08-703	1	\$ 37,154.55	\$ 37,154.55	
	2011 Loan - 11-007	1	\$ 22,709.86	\$ 22,709.86	
	2014 Loan - 14-017	1	\$ 164,164.23	\$ 164,164.23	
01-810018-00-0	Water Rights	\$ -	\$ -	\$ 501,136.34	\$ -
01-810050-00-0	Water Equipment	\$ -	\$ -	\$ 33,025.38	\$ -
01-999100-00-0	Admin Allocation	\$ 489,406	\$ 491,510.87	\$ 491,510.88	\$ 558,207.22
<b>Expense Total:</b>		<b>\$ 1,676,809</b>	<b>\$ 1,666,815.26</b>	<b>\$ 2,145,692.90</b>	<b>\$ 1,741,257.12</b>
<b>Fund: 01 - Water Operations Surplus (Deficit):</b>		<b>\$ 993,755.75</b>	<b>\$ 886,108.80</b>	<b>\$ 698,427.94</b>	<b>\$ 848,762.91</b>

# WASTEWATER DEPARTMENT



## DEPARTMENT DESCRIPTION

Waster Operation provides for the on-going maintenance 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 in operation, maintenance and water quality as required by the State Water Resources Control Board and the local Regional Water Quality Control Board. The



Plant is required to retain all secondary water on the plant site. 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 improve water quality.

Operational responsibilities include general maintenance, cleaning and videoing of the District's sewer collection system ensure that it remains free of blockages. The plant treats an average 15 million gallons of wastewater per month with a daily average flow of 410,000 gallons of influent (wastewater coming into the plant).

Plant staff provides regularly maintenance of the plant works which includes the headworks, primary and secondary clarifiers, digester and drying beds.

## Wastewater System

Wastewater System	
Miles of sewer line	36
Manholes	560
Pump Stations	2
Lift Station	1
Percolation Ponds	2

## 2019-20 HIGHLIGHTS

- Installed 4 additional Ground Water Monitoring Wells
- Completed Smithson Lift station Rebuild that included 3 new motors and 3 newly rebuilt pumps
- Purchased and installed new grit removal system
- Added Edison Power extension to the park for the Secondary Recycled Irrigation Project
- Drained and cleaned Pond #2

## 2020-21 GOALS

- Add SCADA to Plant and Lift stations
- Re-coat Schooner and Silver Lakes Parkway wetwells
- Purchase new Filtrate pump for drying beds
- Build new office/shop at the Treatment Plant
- Full Compliance with the Secondary Recycled Water Project
- Build Alfalfa irrigation manifold

Wastewater Activity	Actual 2018	Actual 2019
Tons of Sludge Removed	50.10	51.58
Influent in Gallons Per Day	410,000	428,000
Effluent in Gallons Per Day	502,000	491,000
Miles of Gravity Sewer Cleaned	4	2.6
Manholes Inspected / Manholes Raised	40	39/13





## Wastewater Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
02-410010-00-0	Sewer Charges - Single Family <b>Description</b> Single Family = \$36.64 x 12 months=439.68 / EDU	\$ 1,191,165.65 <b>Units</b> 2705	\$ 1,189,334.40 <b>Price</b> \$ (439.68)	\$ 1,191,133.38 <b>Amount</b> \$ (1,189,334.40)	\$ 1,189,334.40
02-410110-00-0	Sewer Charges - Multi-Family <b>Description</b> Sewer rate = \$36.64 x 12 months=439.68 / EDU	\$ 20,664.96 <b>Units</b> 51	\$ 22,423.68 <b>Price</b> \$ (439.68)	\$ 20,664.96 <b>Amount</b> \$ (22,423.68)	\$ 22,423.68
02-411020-00-0	Sewer Charges - Commercial <b>Description</b> Church = \$36.64 x 12 months=439.68 / EDU Commercial = \$36.64 x 12 months=439.68 / EDU Mobile Home = \$36.64 x 12 months=439.68 / EDU Motel = \$36.64 x 12 months=439.68 / EDU	\$ 47,045.76 <b>Units</b> 5 68 3 31	\$ 47,045.76 <b>Price</b> \$ (439.68) \$ (439.68) \$ (439.68) \$ (439.68)	\$ 47,045.76 <b>Amount</b> \$ (2,198.40) \$ (29,898.24) \$ (1,319.04) \$ (13,630.08)	\$ 47,045.76
02-411420-00-0	Sewer Charges - Park <b>Description</b> Sewer rate = \$36.64 x 12 months=439.68 / EDU	\$ 2,198.40 <b>Units</b> 5	\$ 2,198.40 <b>Price</b> \$ (439.68)	\$ 2,198.40 <b>Amount</b> \$ (2,198.40)	\$ 2,198.40
02-411520-00-0	Sewer Charges - School <b>Description</b> Sewer rate = \$36.64 x 12 months=439.68 / EDU	\$ 16,268.16 <b>Units</b> 37	\$ 16,268.16 <b>Price</b> \$ (439.68)	\$ 16,268.16 <b>Amount</b> \$ (16,268.16)	\$ 16,268.16
02-413040-00-0	Sewer Charges - Irrigation <b>Description</b> Sewer rate = \$36.64 x 12 months=439.68 / EDU	\$ 1,758.72 <b>Units</b> 4	\$ 1,758.72 <b>Price</b> \$ (439.68)	\$ 1,758.72 <b>Amount</b> \$ (1,758.72)	\$ 1,758.72
02-415000-00-0	Permits & Inspection	\$ 876.00	\$ -	\$ 438.00	\$ -
02-416000-00-0	Connection Fees <b>Description</b> Sewer Connection Fees	\$ 16,606.25 <b>Units</b> 2	\$ - <b>Price</b> \$ (219.00)	\$ 6,721.90 <b>Amount</b> \$ (438.00)	\$ 438.00
02-419000-00-0	Fees & Services	\$ 45.00	\$ -	\$ -	\$ -
02-419500-00-0	Delinquent Fees & Penalties	\$ 16,356.94	\$ 18,000.00	\$ 18,115.00	\$ 15,000.00
02-705000-00-0	Special Assmts - Sewer Standby	\$ 14,260.95	\$ 15,000.00	\$ 16,961.70	\$ 15,000.00
02-705500-00-0	Special Assmts - PY Sewer Standby	\$ 4,882.75	\$ 4,800.00	\$ 16,747.04	\$ 4,800.00
02-706000-00-0	Penalties on Delinquent Taxes	\$ 758.73	\$ 1,550.00	\$ 8,108.48	\$ 1,550.00
02-711900-00-0	Gain or Loss on Sale of Assets	\$ 2,173.34	\$ -	\$ -	\$ -
02-712000-00-0	Other Income	\$ 7,406.62	\$ -	\$ -	\$ -
02-740000-00-0	Grant Revenue	\$ -	\$ -	\$ -	\$ -
<b>Revenue Total:</b>		<b>\$ 1,342,468.23</b>	<b>\$ 1,318,379.12</b>	<b>\$ 66,694.38</b>	<b>\$ 1,315,817.12</b>

## Wastewater Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
02-500001-00-0	Salaries - Full Time	\$ 176,347.58	\$ 216,756.80	\$ 200,120.82	\$ 228,925.00
02-500002-00-0	Salaries - Overtime	\$ 10,864.92	\$ 15,162.00	\$ 22,926.20	\$ 15,162.00
02-500003-00-0	Salaries - On-Call Pay	\$ 12,870.00	\$ 14,310.00	\$ 13,380.00	\$ 14,310.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	On-Call Fri-Sun: 3 days x 52 weeks + 12 Holidays	168	\$ 50.00	\$ 8,400.00	
	On-Call to make 365 days	1	\$ 30.00	\$ 30.00	
	Salaries - On-Call Pay	196	\$ 30.00	\$ 5,880.00	
02-510000-00-0	PERS Retirement	\$ 26,244.97	\$ 32,668.99	\$ 27,444.58	\$ 30,795.00
02-510001-00-0	Employee Group Insurance	\$ 37,172.33	\$ 39,828.54	\$ 36,265.52	\$ 46,800.00
02-510002-00-0	Workers Compensation	\$ 24,205.32	\$ 16,413.46	\$ 37,301.84	\$ 7,018.00
02-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 2,726.67	\$ 3,350.47	\$ 3,275.48	\$ 3,508.34
02-510005-00-0	Vision / Dental Expense	\$ -	\$ -	\$ 2,039.64	\$ -
02-510008-00-0	PERS EPMC	\$ 77.42	\$ -	\$ 4,710.92	\$ -
02-510009-00-0	PEPRA Retirement	\$ 54.70	\$ -	\$ 2,783.50	\$ 3,224.00
02-510100-00-0	Actuarial Pension Expense Adjustment	\$ 16,770.00	\$ -	\$ -	\$ -
02-521000-00-0	Laboratory Analysis	\$ 14,721.00	\$ 19,000.00	\$ 23,787.00	\$ 25,000.00
02-521500-00-0	Contractual Services	\$ 46,613.73	\$ 45,682.00	\$ 18,496.64	\$ 40,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Apple Valley Communication - Alarms	12	\$ 36.00	\$ 432.00	
	Dept of Forestry	15	\$ 237.00	\$ 3,555.00	
	Dig Alert	350	\$ 3.14	\$ 1,100.00	
	Electrical Work	1	\$ 5,150.00	\$ 5,150.00	
	Misc	1	\$ 6,743.00	\$ 6,743.00	
	Portable Restrooms	6	\$ 170.00	\$ 1,020.00	
	Sewer Line Cleaning	1	\$ 22,000.00	\$ 22,000.00	
02-521501-00-0	Engineering Services	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
02-521600-00-0	Software/GIS Support	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,400.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	GIS Support	1	\$ 2,400.00	\$ 2,400.00	

## Wastewater Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
02-523000-00-0	Permits and Fees	\$ 24,900.07	\$ 26,000.00	\$ 45,702.50	\$ 27,617.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Annual Fuel Tank Test	2	\$ 350.00	\$ 700.00	
	MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas	1	\$ 2,300.00	\$ 2,300.00	
	Misc	1	\$ 6,000.00	\$ 6,000.00	
	SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC CHG	1	\$ 1,600.00	\$ 1,600.00	
	SWRCB - Threat / Complexity 2B	1	\$ 14,929.00	\$ 14,929.00	
	SWRCB - Threat / Complexity 3C	1	\$ 2,088.00	\$ 2,088.00	
02-524500-00-0	Education and Training	\$ 3,929.30	\$ 6,467.00	\$ 4,223.80	\$ 6,467.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	APWA	1	\$ 202.00	\$ 202.00	
	AWWA	1	\$ 200.00	\$ 200.00	
	Certification Refresher	2	\$ 850.00	\$ 1,700.00	
	Certifications / Renewal	3	\$ 240.00	\$ 720.00	
	CEU Training / Registration - Tri State & Others	3	\$ 160.00	\$ 480.00	
	CWEA	3	\$ 188.00	\$ 564.00	
	Lodging (\$132/day) & Meals (\$57/day)	9	\$ 189.00	\$ 1,701.00	
	Training	3	\$ 300.00	\$ 900.00	
02-531000-00-0	Utilities - Electric	\$ 61,385.31	\$ 68,955.00	\$ 80,639.52	\$ 79,750.30
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Misc	1	\$ 3,302.50	\$ 3,302.50	
	Schooner Lift Station: 3-029-4595-25	12	\$ 44.00	\$ 528.00	
	SLP Lift Station: 3-029-4595-45	12	\$ 71.50	\$ 858.00	
	Smithson Lift Station: 3-029-4595-64	12	\$ 987.80	\$ 11,853.60	
	Sod Farm: 3-29-9011-74	12	\$ 1,068.10	\$ 12,817.20	
	WWTP Blower Room: 3-029-4594-81	12	\$ 4,199.25	\$ 50,391.00	
02-531001-00-0	Utilities - Gas	\$ 1,035.19	\$ 720.00	\$ 672.74	\$ 720.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Southwest Gas - WWTP	12	\$ 60.00	\$ 720.00	
02-531006-00-0	Sludge/Compost Disposal	\$ 6,656.50	\$ 7,800.00	\$ 13,809.00	\$ 6,300.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Burrtec Hauling	4	\$ 475.00	\$ 1,900.00	
	Sludge Disposal= Tipping Fee - Biosolids	80	\$ 55.00	\$ 4,400.00	

## Wastewater Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
02-532500-00-0	Telephone	\$ 3,333.44	\$ 4,896.00	\$ 4,290.30	\$ 4,896.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Frontier Landlines Alarm for Process	12	\$ 60.00	\$ 720.00	
	Mechanic - 50%	12	\$ 30.00	\$ 360.00	
	Smithson Lift Station	12	\$ 60.00	\$ 720.00	
	Verizon Wireless - Tablet	12	\$ 26.00	\$ 312.00	
	Verizon Wireless- 3 Operators	12	\$ 232.00	\$ 2,784.00	
02-541000-00-0	Operations and Maintenance	\$ 49,594.35	\$ 30,000.00	\$ 8,613.68	\$ 25,000.00
02-545000-00-0	Vehicle Maintenance	\$ 14,736.90	\$ 16,820.00	\$ 20,550.44	\$ 16,820.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	General Vehicle Repair Parts & Services	1	\$ 1,940.00	\$ 1,940.00	
	Mechanic Labor Reimbursement from Water	0.4	\$ 37,200.00	\$ 14,880.00	
02-545001-00-0	Vehicle Fuel	\$ 7,767.02	\$ 8,500.00	\$ 10,168.04	\$ 9,000.00
02-552700-00-0	Mileage and Travel Reimbursement	\$ -	\$ 200.00	\$ 1,392.00	\$ 1,200.00
02-553000-00-0	Operating Supplies	\$ 13,338.67	\$ 10,000.00	\$ 2,713.36	\$ 5,000.00
02-553500-00-0	Office Supplies	\$ -	\$ -	\$ -	\$ -
02-553555-00-0	Public Outreach	\$ -	\$ 550.00	\$ -	\$ 550.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Fog Flyer	500	\$ 0.30	\$ 150.00	
	Misc	1	\$ 100.00	\$ 100.00	
	Outreach Materials	1	\$ 300.00	\$ 300.00	
02-553600-00-0	Uniforms	\$ 1,192.34	\$ 3,018.00	\$ 1,892.94	\$ 3,243.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Boot - Mechanic 50%	0.5	\$ 250.00	\$ 125.00	
	Boots	4	\$ 250.00	\$ 1,000.00	
	Cold Weather Gear	4	\$ 250.00	\$ 1,000.00	
	Cold Weather Gear - Mechanic 50%	0.5	\$ 250.00	\$ 125.00	
	Headwear - Baseball Caps	3	\$ 25.00	\$ 75.00	
	Headwear - Beanies	3	\$ 20.00	\$ 60.00	
	Headwear - Straw Hats	3	\$ 30.00	\$ 90.00	
	Pants 5 / person x 3 persons = 15 Units	15	\$ 20.00	\$ 300.00	
	Shirts - 7 / person x 3 persons = 21 units	21	\$ 16.00	\$ 336.00	
	Shirts - Mechanic 50%	2	\$ 16.00	\$ 32.00	
	Sweat Shirt	3	\$ 25.00	\$ 75.00	
	Sweat Shirt - Mechanic	1	\$ 25.00	\$ 25.00	

## Wastewater Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
02-554600-00-0	Small Tools	\$ 2,111.53	\$ 4,000.00	\$ 1,451.48	\$ 3,000.00
	Description	Units	Price	Amount	
	Mechanic Small Tool	0.5	\$ 2,000.00	\$ 1,000.00	
	Misc	1	\$ 2,000.00	\$ 2,000.00	
02-556500-00-0	Dues & Subscriptions	\$ 440.50	\$ 643.00	\$ 452.00	\$ 643.00
	Description	Units	Price	Amount	
	APWA	1	\$ 238.00	\$ 238.00	
	AWWA	1	\$ 180.00	\$ 180.00	
	CWEA	1	\$ 185.00	\$ 185.00	
	HDMWA (High Desert Mtn Water Assoc)	2	\$ 20.00	\$ 40.00	
02-595001-00-0	Interest Expense	\$ 24,493.31	\$ -	\$ 23,046.54	\$ 18,325.36
	Description	Units	Price	Amount	
	2008 Loan - 08-07 Plant Headworks / Drying Beds	1	\$ 18,325.36	\$ 18,325.36	
02-600000-00-0	Depreciation	\$ 132,623.79	\$ -	\$ -	
02-800000-00-0	Debt Service	\$ 37,520.81	\$ 75,041.63	\$ 51,988.28	\$ 56,716.27
	Description	Units	Price	Amount	
	2008 Loan - 08 - 073	1	\$ 56,716.27	\$ 56,716.27	
02-800100-00-0	Debt Service - Reversal	\$ (37,520.81)	\$ -	\$ -	\$ -
02-800500-00-0	Capital Expenditure	\$ 364,609.25	\$ -	\$ -	\$ -
02-800600-00-0	Capital Asset Adjustment - GASB 34	\$ (364,609.25)	\$ -	\$ -	\$ -
02-820003-00-0	Monitoring Wells	\$ -	\$ -	\$ 98,030.00	\$ -
02-820006-00-0	Grit Removal System (Replacement)	\$ -	\$ -	\$ 91,202.82	\$ -
02-999100-00-0	Admin Allocation	\$ 479,617.72	\$ 481,680.66	\$ 481,680.72	\$ 547,043.08
	Description	Units	Price	Amount	
	49% of Admin allocation	0.49	\$ 1,116,414.44	\$ 547,043.08	
02-999900-00-0	Interfund Transfer Out/(In)	\$ -	\$ (42,100.00)	\$ -	\$ (42,100.00)
	Description	Units	Price	Amount	
	Interfund Loan Payment Receipt (From Park)	1	\$ (42,100.00)	\$ (42,100.00)	
<b>Expense Total:</b>		<b>\$ 1,198,224.58</b>	<b>\$ 1,118,763.55</b>	<b>\$ 2,168,653.31</b>	<b>\$ 1,197,333.35</b>
<b>Fund: 02 - Sewer Operations Surplus (Deficit):</b>		<b>\$ 144,243.65</b>	<b>\$ 199,615.57</b>	<b>\$ 6,761.20</b>	<b>\$ 118,483.77</b>

## SOLID WASTE

### DEPARTMENT DESCRIPTION

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. Services include two clean-up days per year; a robust bulky item pick up program; and green waste drop off service. The District 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. The District issued 1,701 dump pass permits in 2019. 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 Information	Annual Quantity 2018	Annual Quantity 2019
Average Number of Single-Family Accounts with Trash	2,354	2,358
Average Extra Trash Barrels	133	158
Average Extra Recycling Barrels	214	224

## 2019-20 HIGHLIGHTS

- Held two Community Clean Up Days
- Continued Mattress Recycling Program at the Thrift Store
- Continued E-Waste and Green Waste Recycling Programs
- School Recycled Art Sculpture Contest
- Performed residential trash audits
- Continue to offer two bulky item pick-ups per year per customer account



## 2020-21 GOALS

- Hold spring and fall clean up days
- Host a Shred-Fest for sensitive document destruction
- Continue recycled art sculpture contest with Burrtec Waste
- Hold a recycling/composting workshop
- Implement a Tire Recycling Program
- Continue performing trash can audits
- Comply with mandatory commercial recycling requirements
- Seek new recycling opportunities
- Develop and expand partnerships
- Continue diversion efforts by creating new and innovative recycling opportunities
- **Annual Events**
- Earth Day for 4th and 5th grade students in Helendale
- Spring & Fall Clean Up Days

Solid Waste Activity	Actual Quantity FY2019	Actual Quantity FY 2020	Goal FY 2021
Number of Clean Up Days	2	1	2
Tons of Green Waste Recycled (Thrift Store)	70.07	104.17	100
Tons of Metal Recycled (Thrift Store)	30.52	36.4	40
Pounds of E-Waste Recycled (Thrift Store)	34,337	19,078	25,000
Mattresses Recycled	715	503	600
Tons of Residential Recycling	668.65	642.85	650
Tons of Residential Refuse	3,787	3,478	3,500

### Solid Waste Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
06-410000-00-0	Charges for Services - Solid Waste	\$ 479,945.63	\$ 508,402.20	\$ 501,976.86	\$ 582,089.44
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	218 Recovery \$0.07 x 12 months = \$0.84	2348	-0.84	-1972.32	
	Condo \$18.26 x 12 months = \$219.12 (w/ESFR)	43	-219.12	-9422.16	
	Duplex \$36.52 x 12 months = \$438.24	1	-438.24	-438.24	
	Extra Recycling Barrel \$1.44 x 12 months = \$17.28	10	-17.28	-172.8	
	Extra Trash Barrel \$7.34 x 12 = \$88.08	177	-88.08	-15590.16	
	Miscellaneous Solid Waste Revenue	1	-40000	-40000	
	Recycling Service \$1.77 x 12 months = \$21.24	2348	-21.24	-49871.52	
	Trash Service \$16.49 x 12 months = \$197.88	2348	-197.88	-464622.24	
06-419000-00-0	Other Fees & Services	\$ -	\$ -	\$ -	\$ -
06-419500-00-0	Delinquent Fees & Penalties	\$ 6,481.96	\$ 7,300.00	\$ 7,284.88	\$ 7,000.00
06-705000-00-0	Special Assmts - ESFR	\$ 225,598.02	\$ 235,278.00	\$ 239,526.78	\$ 232,347.06
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Condo ESFR \$7.095 x 12 months = \$85.14	43	-85.14	-3661.02	
	Single Family ESFR \$85.14 per year (\$85.14/12=\$7.	2686	-85.14	-228686.04	
06-705500-00-0	Special Assmts - Pr Yr Refuse Land Use Fee	\$ 5,301.33	\$ 6,500.00	\$ 5,502.36	\$ 3,500.00
06-706000-00-0	Penalties on Delinquent Taxes	\$ 4,551.33	\$ 2,500.00	\$ 6,911.34	\$ 4,000.00
06-740000-00-0	Grant Revenue	\$ -	\$ -	\$ 10,000.00	\$ -
06-999700-00-0	Board Discretionary Revenue	\$ -	\$ -	\$ -	\$ -
<b>Revenue Total:</b>		<b>\$ 721,878.27</b>	<b>\$ 759,980.20</b>	<b>\$ 771,202.22</b>	<b>\$ 828,936.50</b>

## Solid Waste Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
06-500001-00-0	Salaries - Full Time	\$ 63,198.96	\$ 73,320.00	\$ 69,114.64	\$ 79,269.00
06-500002-00-0	Salaries - Overtime	\$ 25.31	\$ -	\$ -	\$ -
06-510000-00-0	PERS Retirement	\$ 5,687.20	\$ 6,383.31	\$ 1,202.04	\$ -
06-510001-00-0	Employee Group Insurance	\$ 20,716.35	\$ 21,690.36	\$ 19,808.54	\$ 31,200.00
06-510002-00-0	Workers Compensation	\$ 11,062.79	\$ 4,076.44	\$ 9,263.58	\$ 1,768.00
06-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 816.10	\$ 1,063.14	\$ 910.52	\$ 1,149.40
06-510005-00-0	Vision / Dental Expense	\$ (120.98)	\$ -	\$ 1,005.94	\$ -
06-510009-00-0	PEPRA Retirement	\$ 95.85	\$ -	\$ 5,554.10	\$ 5,537.00
06-510100-00-0	Actuarial Pension Expense Adjustment	\$ 5,337.00	\$ -	\$ -	\$ -
06-521500-00-0	Contractual Services	\$ -	\$ 3,200.00	\$ -	\$ -
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Condo \$18.26 x months = \$219.12	43	219.12	9422.16	
	Duplex \$36.52 x 12 months = \$438.24	1	438.24	438.24	
	Extra Recycling Barrel \$1.44 x 12 months = \$17.28	10	17.28	172.8	
	Extra Trash Barrel \$7.34 x 12 months = \$88.08	177	88.08	15590.16	
	Recycling Service \$1.77 x 12 months = \$21.24	2348	21.24	49871.52	
	Trash Service \$16.49 x 12 months = \$197.88	2348	197.88	464622.24	
06-521510-00-0	Contract Service - Burrtec Fees	\$ 475,065.79	\$ 467,116.80	\$ 417,142.78	\$ 540,117.12
06-521600-00-0	GIS Support	\$ -	\$ -	\$ -	\$ -
06-523000-00-0	Permits and Fees	\$ -	\$ -	\$ 223.00	\$ -
06-523500-00-0	SB County Disposal Fees	\$ 113,748.09	\$ 126,072.00	\$ 119,342.32	\$ 127,956.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Residential Disposal fee	12	9938	119256	
	SB County Dump Pass Fee	12	725	8700	
06-523550-00-0	Green Waste Disposal	\$ 12,984.45	\$ 12,000.00	\$ 20,404.66	\$ 14,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Hauling	45	192	8640	
	Tipping Fee	45	119.111111	5360	

### Solid Waste Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
06-524500-00-0	Education and Training	\$ -	\$ 500.00	\$ -	\$ -
06-527500-00-0	Rents - Storage at Park	\$ 5,500.00	\$ -	\$ 5,000.00	\$ 6,000.00
06-532500-00-0	Telephone	\$ 320.85	\$ 312.00	\$ 256.20	\$ 312.00
	Description	Units	Price	Amount	
	Verizon Wireless - Tablet & Data Plan	12	26	312	
06-541000-00-0	Operations and Maintenance	\$ 30.49	\$ -	\$ -	\$ -
06-545000-00-0	Vehicle Maintenance	\$ 789.47	\$ 2,200.00	\$ 642.64	\$ 1,276.32
	Description	Units	Price	Amount	
	Mechanic Labor Reimbursement	0.02	38816	776.32	
	Parts & Services	1	500	500	
06-545001-00-0	Vehicle Fuel	\$ 1,178.02	\$ 3,360.00	\$ 2,861.50	\$ 2,500.00
06-553000-00-0	Operating Supplies	\$ -	\$ 300.00	\$ -	\$ -
06-553200-00-0	Postage & Delivery	\$ -	\$ 650.00	\$ 629.55	\$ 650.00
06-553555-00-0	Public Outreach	\$ 587.77	\$ 2,060.00	\$ 94.88	\$ 1,735.00
	Description	Units	Price	Amount	
	Clean Up Day - Bags & Gloves	2	80	160	
	Clean Up Day - Banner	1	100	100	
	Clean Up Day - Foods	2	100	200	
	Earth Day - Foods	1	400	400	
	Earth day - Supplies	1	325	325	
	Misc	1	100	100	
	Recycled Art Contest	1	250	250	
	Workshop - Composting	1	200	200	
06-553600-00-0	Uniforms	\$ 168.30	\$ 714.00	\$ -	\$ 439.01
	Description	Units	Price	Amount	
	Boot	1	250	250	
	Cold Gear	1	0.01	0.01	
	Pants	5	20	100	
	Shirts	4	16	64	
	Sweatshirts	1	25	25	
06-553700-00-0	Printing Costs	\$ -	\$ 1,100.00	\$ 1,246.38	\$ 1,300.00

### Solid Waste Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
06-554600-00-0	Small Tools	\$ -	\$ -	\$ -	\$ -
06-590100-00-0	Bad Debt Expense	\$ 48.21	\$ -	\$ 24.54	\$ -
06-600000-00-0	Depreciation	\$ 202.80	\$ -	\$ -	\$ -
06-999100-00-0	Admin Allocation	\$ 9,788.11	\$ 9,830.22	\$ 9,830.28	\$ 11,164.14
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	1% of Admin allocation	0.01	1116414.44	11164.14	
<b>Expense Total:</b>		<b>\$ 727,230.93</b>	<b>\$ 735,948.27</b>	<b>\$ 684,558.09</b>	<b>\$ 826,372.99</b>
<b>Fund: 06 - Solid Waste Disposal Surplus (Deficit):</b>		<b>\$ (5,352.66)</b>	<b>\$ 24,031.93</b>	<b>\$ 103,778.40</b>	<b>\$ 2,563.51</b>

## General Government Fund

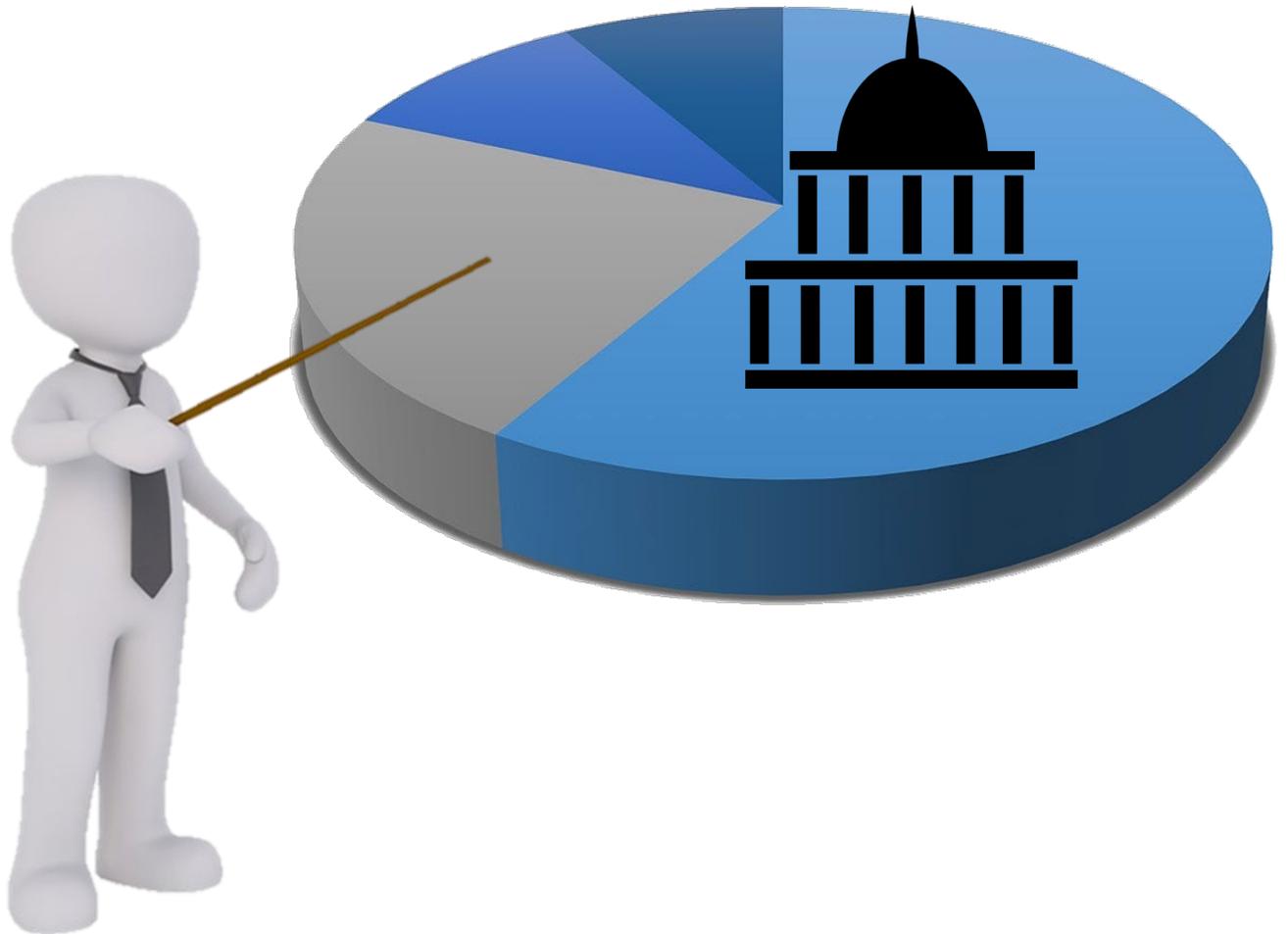
The General Government fund is comprised of:

**03 - Recycling Center Fund**

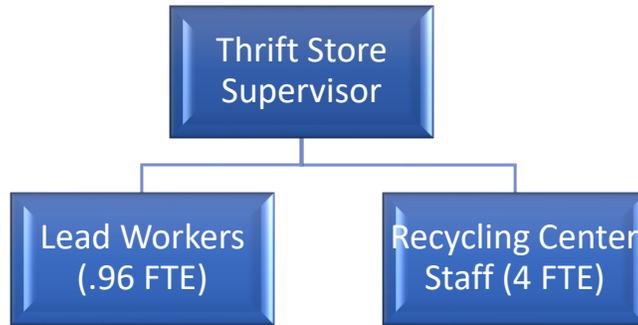
**04 - District Properties**

**05 - Park fund**

**10 - Admin Fund**



## Recycling Center



### DEPARTMENT DESCRIPTION

The 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, 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 2020 is to start a tire recycling program for the community.

The center is open 7-days a week and offers free pick-up of items that customers would like to donate.



### Recycling Center Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
03-480000-00-0	Retail Sales - Recycling Center	\$ 302,900.14	\$ 294,000.00	\$ 292,503.12	\$ 264,000.00
	Description	Units	Price	Amount	
	Retail Sales	12	\$ (22,000.00)	\$ (264,000.00)	
03-731000-00-0	Donations	\$ 185.98	\$ -	\$ -	\$ -
03-999700-00-0	Board Discretionary Revenue	\$ -	\$ (74,940.48)	\$ -	\$ (84,380.00)
<b>Revenue Total:</b>		<b>\$ 303,086.12</b>	<b>\$ 219,059.52</b>	<b>\$ 292,503.12</b>	<b>\$ 179,620.00</b>

## Recycling Center Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
03-500004-00-0	Salaries - Part-Time	\$ 111,831.45	\$ 152,959.00	\$ 127,084.14	\$ 136,326.00
03-510002-00-0	Workers Compensation	\$ 5,726.93	\$ 3,081.16	\$ 7,002.18	\$ 1,121.00
03-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 8,555.13	\$ 11,701.36	\$ 9,721.96	\$ 10,429.00
03-521500-00-0	Contractual Services	\$ 120.00	\$ 5,300.00	\$ -	\$ 4,300.00
	Description	Units	Price	Amount	
	Climate Control	1	\$ 2,000.00	\$ 2,000.00	
	Maintenance Services	1	\$ 2,000.00	\$ 2,000.00	
	Misc	1	\$ 300.00	\$ 300.00	
03-521600-00-0	Software Support	\$ 1,900.00	\$ -	\$ -	\$ -
03-524500-00-0	Education and Training	\$ 55.56	\$ 500.00	\$ -	\$ 500.00
03-526601-00-0	Advertising	\$ 1,400.00	\$ 5,600.00	\$ 6,200.00	\$ 500.00
03-529900-00-0	Bank Charges	\$ 3,848.45	\$ 3,000.00	\$ 4,622.18	\$ 3,000.00
03-531000-00-0	Utilities - Electric	\$ 10,029.84	\$ 18,000.00	\$ 9,604.44	\$ 6,600.00
	Description	Units	Price	Amount	
	3-037-9555-20	12	550	6600	
03-532500-00-0	Telephone	\$ 1,069.38	\$ 1,098.00	\$ 1,523.92	\$ 1,524.00
	Description	Units	Price	Amount	
	Credit Card line	12	\$ 127.00	\$ 1,524.00	
03-541000-00-0	Operations and Maintenance	\$ 4,077.42	\$ 2,000.00	\$ 776.22	\$ 1,000.00
03-545000-00-0	Vehicle Maintenance	\$ 246.33	\$ -	\$ 4,209.12	\$ 2,000.00
03-545001-00-0	Vehicle Fuel	\$ 17.72	\$ -	\$ 471.78	\$ 300.00
03-553000-00-0	Operating Supplies	\$ 12,523.61	\$ 10,000.00	\$ 7,592.44	\$ 8,000.00
03-553600-00-0	Uniforms	\$ 10.00	\$ -	\$ -	\$ -
03-556800-00-0	EE Incentive Program	\$ 4,470.23	\$ 5,820.00	\$ 4,408.94	\$ 4,020.00
03-720000-00-0	Other Expense	\$ 37.53	\$ -	\$ -	\$ -
03-800500-00-0	Capital Expenditure	\$ -	\$ -	\$ 21,472.24	\$ -
03-999800	Interfund Transfer In	\$ 136,766.54	\$ -	\$ -	\$ -
<b>Expense Total:</b>		<b>\$ 302,686.12</b>	<b>\$ 219,059.52</b>	<b>\$ 204,689.56</b>	<b>\$ 179,620.00</b>
<b>Fund: 03 - Recycling Center Surplus (Deficit):</b>		<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ 87,813.56</b>	<b>\$ -</b>

## District Properties

### DEPARTMENT DESCRIPTION

In 2008, the District purchased a building and land to be developed into a community park on Wild Road. The property included ten dwelling units, which included four apartments: three condos two single family residences, and one manufactured home.



### District Properties Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
04-419500-00-0	Delinquent Penalties	\$ 495.00	\$ -	\$ 300.00	\$ 200.00
04-462000-00-4	15302 Smithson Rental	\$ 100,860.00	\$ 102,480.00	\$ 97,980.00	\$ 94,680.00
	Description	Units	Price	Amount	
	Unit #A	12	\$ (890.00)	\$ (10,680.00)	
	Unit #B	12	\$ (1,000.00)	\$ (12,000.00)	
	Unit #C	12	\$ (500.00)	\$ (6,000.00)	
	Unit #D	12	\$ (1,500.00)	\$ (18,000.00)	
	Unit #E	12	\$ (1,000.00)	\$ (12,000.00)	
	Unit #F - Ranch Property	12	\$ (3,000.00)	\$ (36,000.00)	
04-463000-00-5	15425 Wild Road Rental	\$ 29,054.12	\$ 29,928.00	\$ 29,163.40	\$ 33,600.00
	Description	Units	Price	Amount	
	Units A-D	48	\$ (700.00)	\$ (33,600.00)	
04-712000-00-0	Other Income	\$ 31.00	\$ -	\$ -	\$ -
04-999700-00-0	Board Discretionary Revenue	\$ -	\$ (22,310.09)	\$ -	\$ -
<b>Revenue Total:</b>		<b>\$ 130,440.12</b>	<b>\$ 110,097.91</b>	<b>\$ 127,443.40</b>	<b>\$ 128,480.00</b>

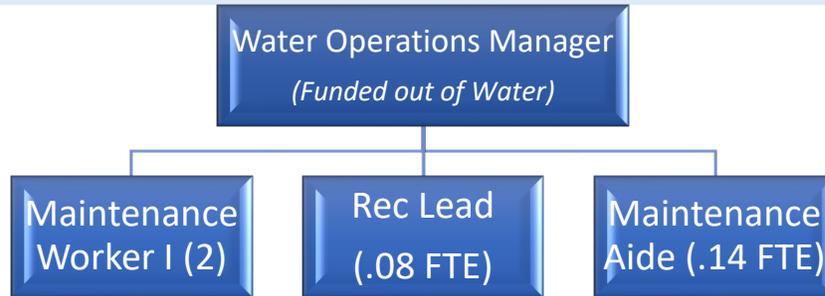
## District Properties Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
04-521500-00-0	Contractual Services	\$ 588.40	\$ 10,000.00	\$ 400.00	\$ 5,000.00
04-523500-00-0	San Bernardino County Fees	\$ -	\$ -	\$ -	\$ 367.00
04-531000-00-4	Utilities - Electric - Smithson	\$ -	\$ -	\$ -	\$ -
04-531000-00-5	Utilities - Electric - Wild Rd	\$ 2,634.70	\$ 4,656.00	\$ 2,592.70	\$ 3,300.00
04-531001-00-4	Utilities - Gas - Smithson	\$ -	\$ -	\$ -	\$ -
04-531001-00-5	Utilities - Gas - Wild Rd	\$ 1,376.00	\$ 1,560.00	\$ 1,817.26	\$ 800.00
04-531002-00-4	Utilites-Water- Smithson	\$ -	\$ -	\$ -	\$ 711.71
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Consumption	410	\$ 1.50	\$ 615.00	
	Water Meter Charges - 2"	1	\$ 96.71	\$ 96.71	
04-531002-00-5	Utilites-Water- Wild Rd.	\$ -	\$ -	\$ -	\$ 1,342.20
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Consumption	158	\$ 1.50	\$ 237.00	
	Water Meter Charges - 2 x \$46.05 = \$92.10	12	\$ 92.10	\$ 1,105.20	
04-531003-00-4	Utilities - Sewer- Smithson	\$ -	\$ -	\$ -	\$ 2,198.40
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Sewer Smithson - 5 units x 36.64 =183.20	12	\$ 183.20	\$ 2,198.40	
04-531003-00-5	Utilities - Sewer - Wild	\$ -	\$ -	\$ -	\$ 1,758.72
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Monthly Sewer Charges - 4 Units x 36.64 = \$146.56	12	\$ 146.56	\$ 1,758.72	
04-541000-00-4	Operation & Maintenance - Smithson	\$ 9,808.91	\$ 5,000.00	\$ 2,515.68	\$ 1,633.00
04-541000-00-5	Operation & Maintenance - Wild Rd	\$ 3,643.27	\$ 3,000.00	\$ 8,613.32	\$ 4,000.00
04-595001-00-0	Interest Expense	\$ -	\$ -	\$ -	\$ 20,972.58
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	2008 Loan - 08-073 Property Purchase	1	\$ 20,972.58	\$ 20,972.58	
04-600000-00-4	Depreciation - Smithson	\$ 43,651.82	\$ -	\$ -	\$ -
04-600000-00-5	Depreciation - Wild Rd	\$ 12,991.31	\$ -	\$ -	\$ -

### District Properties Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
04-800000-00-4	Debt Service - Rental Property	\$ 42,940.96	\$ 85,881.91	\$ -	\$ 64,909.32
	Description	Units	Price	Amount	
	2008 Loan - 08-073 Propety Purchase	1	\$ 64,909.32	\$ 64,909.32	
04-800100-00-4	Debt Service - Reversal	\$ (42,940.96)	\$ -	\$ -	\$ -
04-999800	Interfund Transfer In	\$ (594,925.77)	\$ -	\$ -	\$ -
04-999900-00-0	Interfund Transfer Out	\$ (210,763.92)	\$ -	\$ -	\$ -
<b>Expense Total:</b>		<b>\$ (730,995.28)</b>	<b>\$ 110,097.91</b>	<b>\$ 101,820.86</b>	<b>\$ 106,992.93</b>
<b>Fund: 04 - Property Rental Surplus (Deficit):</b>		<b>\$ 861,435.40</b>	<b>\$ -</b>	<b>\$ 25,622.54</b>	<b>\$ 21,487.07</b>

## Park Fund



### DEPARTMENT DESCRIPTION

Helendale Community Services District operates the Community Park as well as the dog park and provides various recreation programs including basketball, soccer, archery, belly dance, tai chi, guitar, and exercise classes. 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 funds which includes franchise fees, property taxes and site leases. In 2008, the District purchased a 75-acre ranch in close proximity to Silver Lakes to be developed into a community park. Since that time, the District has developed two large sports fields, which host high school soccer and football programs in addition to community soccer.

In 2018, the District completed three large picnic pavilions for picnics and other events. Two baseball fields, concrete pathways, two sand volleyball courts, additional small picnic shelters with barbeques, an outdoor fitness area and additional playground features. In 2019, the restroom and snack shack were completed, and an RC track was built for remote control cars.

The District hosts annual events including Concerts in the Park, a series of concerts with bands performing under the large pavilion with a fireworks show ending the series and National Night Out to bring the police and community together.

In addition to the community park, the CSD maintains the community dog park located at the south end of the park property. The dog park features two separate areas – one for large dogs and the other dedicated to small dogs. There are several obstacles for dogs and their humans to enjoy.

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.

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 houses a gymnastics studio.

The Community Center is made available to residents of Helendale for parties, meetings, and other occasions. The Community Center has two rooms, a larger room with a kitchenette and a smaller meeting room. Many of the District's classes are held here.

The Park owns the community center which houses the District administrative offices, recycling center and provides meeting space.

## 2019-20 HIGHLIGHTS

- Continued to offer youth sports programs
- Added recreation programs
- Completed restroom facility
- Added additional recreation and fitness classes
- Built new remote control car track at the park

## 2020-21 GOALS

- Continue to offer youth sports programs
- Start adult sports programs
- Continue to offer and expand recreation classes
- Apply for grant funding to expand the features at the Community Park and add a new community center
- Add lighting to the baseball fields and north sports field

### Events

- Concerts in the Park
- National Night Out
- Weekly Farmers Market

## Parks & Recreation

Helendale Community Park	13 Acres
Helendale Dog Park	0.5 Acre
Trees Maintained	67
Sports Using Helendale Community Park	4

Park & Recreation Activity	Annual Quantity 2018	Annual Quantity 2019
Basketball Participation	100	102
Soccer Participation	188	185
Park & Rec Committee Meetings	12	12
Ongoing Recreation Classes Offered	6	7
Concerts in the Park	5	5
New Recreation Features	8	3

## Park Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
05-430000-00-0	Recreation Program Fees	\$ 1,740.50	\$ 100.00	\$ 2,480.00	\$ 1,000.00
05-430002-00-0	Basketball League Program Fee	\$ 4,800.00	\$ 5,000.00	\$ 8,840.00	\$ 6,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Basketball: \$60 each	100	\$ (60.00)	\$ (6,000.00)	
05-430003-00-0	Youth Soccer League Fee	\$ 10,970.00	\$ 10,800.00	\$ 21,141.60	\$ 10,800.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Soccer: \$60 each	180	\$ (60.00)	\$ (10,800.00)	
05-430004-00-0	Farmers Market Revenue	\$ 9,118.00	\$ 10,800.00	\$ 6,792.00	\$ 5,000.00
05-430004-00-8	Farmers Market EBT	\$ -	\$ -	\$ -	\$ 5,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Market Match EBT Grant	500	\$ (10.00)	\$ (5,000.00)	
05-460000-00-3	Water Shop Lease Income	\$ 8,800.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Water Shop	12	\$ (800.00)	\$ (9,600.00)	
05-461000-A0-2	Storage at Park- from Solid Waste	\$ 5,500.00	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Storage Unit at Park \$500/month x 12 months	12	\$ (500.00)	\$ (6,000.00)	
05-461000-C1-3	Community Center Unit C Rental - Church	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Church Rental \$500/month x 12 months	12	\$ (500.00)	\$ (6,000.00)	
05-461000-D0-3	Community Center Unit D Rental - Gymnastics	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Gymnastics - \$1000/month x 12 months	12	\$ (1,000.00)	\$ (12,000.00)	
05-461000-P0-2	Park Field Rental	\$ -	\$ -	\$ -	\$ 5,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Field Rental for HSD Football/Soccer/Softball	1	\$ (5,000.00)	\$ (5,000.00)	
05-461000-R0-3	Community Center Room Rental - Unit #C	\$ 1,764.00	\$ 1,500.00	\$ 4,814.00	\$ 1,500.00
05-700000-00-0	Property Taxes - Street Lights	\$ 15,380.81	\$ 16,600.00	\$ 14,732.02	\$ 17,160.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Street Lighting Portion	1	\$ (17,160.00)	\$ (17,160.00)	

## Park Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
05-713200-00-0	Park Development Impact Fees	\$ 6,880.00	\$ -	\$ 3,440.00	\$ -
05-730002-00-0	Donations & Sponsorship	\$ 22,257.00	\$ 12,940.00	\$ 11,076.00	\$ 10,790.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Basketball League Sponsorship	1	\$ (500.00)	\$ (500.00)	
	Burrtec Annual Donation	1	\$ (7,500.00)	\$ (7,500.00)	
	Concerts in the Park Sponsorship	4	\$ (500.00)	\$ (2,000.00)	
	Memorial Tree Sponsorship	2	\$ (145.00)	\$ (290.00)	
	Youth Soccer Sponsorship	1	\$ (500.00)	\$ (500.00)	
<hr/>					
05-740000-00-0	Grant Revenue	\$ -	\$ 130,000.00	\$ -	\$ -
<hr/>					
05-999700-00-0	Board Discretionary Revenue	\$ 322,682.46	\$ 420,668.33	\$ 317,190.48	\$ 417,003.64
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	1. Radio Tower Site Rent	1	\$ (150,420.00)	\$ (150,420.00)	
	2. Property Taxes	1	\$ (100,844.00)	\$ (100,844.00)	
	3. Solid Waste Franchise Fee	1	\$ (81,359.64)	\$ (81,359.64)	
	4. Recycling Center Net	1	\$ (84,380.00)	\$ (84,380.00)	
<b>Revenue Total:</b>		<b>\$ 427,892.77</b>	<b>\$ 642,008.33</b>	<b>\$ 423,106.10</b>	<b>\$ 512,853.64</b>

## Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
05-500001-00-0	Salaries - Full Time	\$ 25,915.57	\$ 75,171.20	\$ 46,547.88	\$ 76,295.00
05-500002-00-0	Salaries - Overtime	\$ 73.67	\$ 4,000.00	\$ 870.14	\$ 4,000.00
05-500004-00-0	Salaries - PT Rec Lead, Aid & MW	\$ 6,833.55	\$ 23,957.39	\$ 8,013.40	\$ 7,269.00
05-510000-00-0	PERS Retirement	\$ 2,935.83	\$ 6,489.96	\$ 39.06	\$ -
05-510001-00-0	Employee Group Insurance	\$ 7,532.67	\$ 16,851.84	\$ 11,259.06	\$ 31,200.00
05-510002-00-0	Workers Compensation	\$ -	\$ 8,734.30	\$ 19,849.76	\$ 3,111.00
05-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 909.10	\$ 2,922.72	\$ 1,296.92	\$ 1,663.00
05-510004-00-0	Unemployment Expense	\$ 1,993.96	\$ -	\$ 160.02	\$ -
05-510005-00-0	Vision / Dental Expense	\$ -	\$ -	\$ 615.54	\$ -
05-510008-00-0	PERS EPMC	\$ -	\$ -	\$ 504.58	\$ -
05-510009-00-0	PEPRA Retirement	\$ -	\$ -	\$ 3,251.38	\$ 5,329.00
05-510100-00-0	Actuarial Pension Expense Adjustment	\$ 763.00	\$ -	\$ -	\$ -
05-521500-00-0	Contractual Services	\$ 4,960.09	\$ 11,800.00	\$ 23,282.88	\$ 12,560.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Apple Valley Communications	12	\$ 130.00	\$ 1,560.00	
	Climate Control- A/C & Heater / Swamps	1	\$ 2,000.00	\$ 2,000.00	
	Dept of Forestry - Fire Crews	1	\$ 3,000.00	\$ 3,000.00	
	Engineering Service	1	\$ 1,000.00	\$ 1,000.00	
	Miscellaneous	1	\$ 5,000.00	\$ 5,000.00	
05-521600-00-0	Software Support - Park	\$ -	\$ -	\$ 1,900.00	\$ 1,900.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Rec Desk Software	1	\$ 1,900.00	\$ 1,900.00	
05-523000-00-0	Permits and Inspection Fees	\$ 2,333.88	\$ 1,848.00	\$ 5,250.00	\$ 5,338.00
05-523000-00-3	Permits and Fees - Community Center	\$ 880.00	\$ -	\$ -	\$ -
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Farmers Market - AG Permit	1	\$ 850.00	\$ 850.00	
	Farmers Market - Food Permit SB County	1	\$ 533.00	\$ 533.00	
	Fireworks - SB County Fire	1	\$ 450.00	\$ 450.00	
	Landuse Service Fee Park Stormwater Permit	1	\$ 2,625.00	\$ 2,625.00	

## Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
05-524500-00-0	SB County Health Community Center Well Education and Training	1 \$ 1,555.71	\$ 880.00 \$ 3,400.00	\$ 880.00 \$ 609.68	\$ 2,400.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Herbicide/ Pesticide Training	1	\$ 200.00	\$ 200.00	
	Misc	1	\$ 500.00	\$ 500.00	
	Park Training Travel	1	\$ 1,000.00	\$ 1,000.00	
	Playground Safety Inspector Training	1	\$ 700.00	\$ 700.00	
05-525000-00-0	Insurance	\$ -	\$ -	\$ -	\$ 1,887.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Sports Insurance	1	\$ 1,887.00	\$ 1,887.00	
05-526600-00-0	Public Relations	\$ -	\$ 200.00	\$ 21.96	\$ 200.00
05-529900-00-0	Bank Charges - Credit Card	\$ 1,121.92	\$ 1,200.00	\$ 1,635.66	\$ 1,200.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	EVO Credit Card Processing charge	12	\$ 100.00	\$ 1,200.00	
05-531000-00-0	Utilities - Electric	\$ 2,702.76	\$ 3,816.00	\$ 2,722.12	\$ 2,228.60
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Mobile Home Well (3-033-0695-56)	12	\$ 11.00	\$ 132.00	
	Park Wellhead (3-033-0695-77)	12	\$ 91.67	\$ 1,100.00	
	Water Shop / Park = 0.5 x \$151 = \$75.50	12	\$ 83.05	\$ 996.60	
05-531000-00-3	Utilities - Electric - Community Center	\$ 9,081.77	\$ 13,116.00	\$ 8,663.16	\$ 23,540.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Community Center Unit B	12	\$ 916.67	\$ 11,000.00	
	Community Center Unit C	12	\$ 916.67	\$ 11,000.00	
	Community Center Unit D	12	\$ 128.33	\$ 1,540.00	
05-531001-00-3	Utilities - Gas - Community Center	\$ 5,468.51	\$ 6,000.00	\$ 2,403.56	\$ 4,000.00
05-531002-00-0	Utilites-Water- Park Internal	\$ -	\$ -	\$ -	\$ 7,020.75
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Consumption - Park (Internal)	9361	\$ 0.75	\$ 7,020.75	
05-531003-00-0	Utilities - Street Lighting Electric	\$ 15,380.81	\$ 16,600.00	\$ 14,732.02	\$ 17,160.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Street Lighting: Customer# 2-29-286-3263	12	\$ 1,430.00	\$ 17,160.00	
05-531008-00-3	Utilities - Electric Comm Ctr Unit D	0	\$ -	\$ (1,754.90)	\$ -
	Community Center #D Reimbursement	12	\$ (125.00)	\$ (1,500.00)	

## Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
	Community Center #D: 3-037-9555-25	12	\$ 125.00	\$ 1,500.00	
05-532500-00-0	Telephone	\$ 991.82	\$ 648.00	\$ 2,711.26	\$ 2,352.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Community Center Pump Alarm	12	\$ 88.00	\$ 1,056.00	
	Verizon Wireless - 2 Maintenance Workers	12	\$ 108.00	\$ 1,296.00	
05-541000-00-0	Operation and Maintenance - Park	\$ 7,408.56	\$ 4,000.00	\$ 10,485.22	\$ 4,000.00
05-541000-00-3	Operation & Maintenance - Community Center	\$ 10,525.32	\$ 8,000.00	\$ 30,107.68	\$ 8,000.00
05-545000-00-0	Vehicle Equipment / Maintenance	\$ 6,568.36	\$ 5,000.00	\$ 3,289.92	\$ 5,129.36
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	General Vehicle Maintenance	1	\$ 2,024.00	\$ 2,024.00	
	Mechanic Labor Reimbursement	0.08	\$ 38,817.00	\$ 3,105.36	
05-545001-00-0	Vehicle Fuel	\$ 3,259.29	\$ 3,640.00	\$ 3,381.92	\$ 2,500.00
05-550002-00-0	Supplies - Basketball	\$ 5,660.77	\$ 5,394.00	\$ 5,056.01	\$ 5,394.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Basketball \$8/kid	100	\$ 8.00	\$ 800.00	
	Clock person \$10/game	32	\$ 10.00	\$ 320.00	
	Medals \$3.50 each	100	\$ 3.50	\$ 350.00	
	Picture \$9 / kid	100	\$ 9.00	\$ 900.00	
	Plaque	3	\$ 40.00	\$ 120.00	
	Referee	32	\$ 25.00	\$ 800.00	
	Ribbons for 50% of kids	50	\$ 2.00	\$ 100.00	
	Trophy	12	\$ 17.00	\$ 204.00	
	Uniform \$18/kid	100	\$ 18.00	\$ 1,800.00	
05-550003-00-0	Supplies - Youth Soccer League	\$ 9,587.02	\$ 11,330.00	\$ 23,473.52	\$ 11,330.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Balls	7	\$ 45.00	\$ 315.00	
	Chalk	1	\$ 100.00	\$ 100.00	
	Cones	20	\$ 10.00	\$ 200.00	
	First Aid	5	\$ 15.00	\$ 75.00	
	Misc	1	\$ 1,000.00	\$ 1,000.00	
	Nets	1	\$ 1,000.00	\$ 1,000.00	
	Pictures	200	\$ 5.00	\$ 1,000.00	
	Refs	66	\$ 50.00	\$ 3,300.00	
	Trophies	200	\$ 5.00	\$ 1,000.00	
	Uniforms	150	\$ 16.95	\$ 2,542.50	

## Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
	Uniforms - Pee Wee	50	\$ 15.95	\$ 797.50	
05-551001-00-0	Grant Expense	\$ 37.58	\$ -	\$ -	\$ -
05-552700-00-0	Mileage and Travel Reimbursement	\$ -	\$ -	\$ -	\$ -
05-553000-00-0	Operating Supplies - Park	\$ 29,503.66	\$ 20,000.00	\$ 6,396.40	\$ 20,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Fertilizer	2	\$ 5,500.00	\$ 11,000.00	
	Grass Seed	1	\$ 1,000.00	\$ 1,000.00	
	Misc	1	\$ 5,000.00	\$ 5,000.00	
	Pesticide/Herbicide	1	\$ 1,000.00	\$ 1,000.00	
	Sprinklers	1	\$ 500.00	\$ 500.00	
	Woodchip / Sand	1	\$ 1,500.00	\$ 1,500.00	
05-553000-00-3	Operating Supplies - Community Center	\$ 2,004.71	\$ 4,000.00	\$ 4,278.60	\$ 4,000.00
05-553300-00-0	Concert in the Park Expense	\$ 6,949.80	\$ 8,938.00	\$ 9,015.89	\$ 12,750.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Concerts in Park - Entertainment	5	\$ 1,500.00	\$ 7,500.00	
	Fire Works	1	\$ 3,500.00	\$ 3,500.00	
	Petting Zoo	5	\$ 350.00	\$ 1,750.00	
05-553400-00-0	Program Expenses	\$ 2,582.19	\$ 5,000.00	\$ 4,089.10	\$ 3,525.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Belly Dance Instructor	9	\$ 75.00	\$ 675.00	
	Classes & Workshops	1	\$ 500.00	\$ 500.00	
	Guitar Instructor	12	\$ 150.00	\$ 1,800.00	
	Memorial Trees	1	\$ 350.00	\$ 350.00	
	Open Gym	1	\$ 200.00	\$ 200.00	
05-553404-00-0	Farmers Market Expense	\$ 5,781.62	\$ 7,200.00	\$ 8,562.82	\$ 8,440.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Quarterly Ag Fees	4	\$ 550.00	\$ 2,200.00	
	Weekly Expenses	52	\$ 120.00	\$ 6,240.00	
05-553404-00-8	Farmers Market EBT	\$ -	\$ -	\$ 478.00	\$ 5,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	EBT Market Match	500	\$ 10.00	\$ 5,000.00	
05-553405-00-0	National Night Out Expense	\$ -	\$ -	\$ 860.04	\$ 1,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Band	1	\$ 400.00	\$ 400.00	

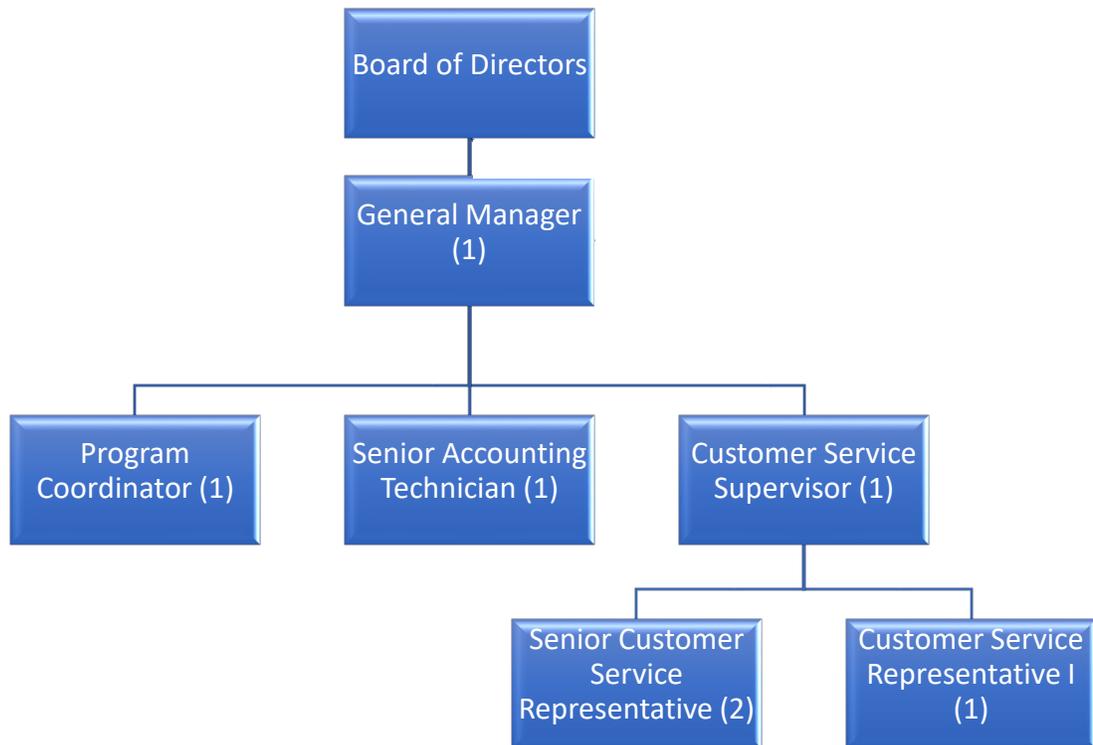
## Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
	Food	1	\$ 200.00	\$ 200.00	
	Promotional Items	1	\$ 400.00	\$ 400.00	
05-553600-00-0	Uniforms	\$ 476.11	\$ 1,080.00	\$ 1,185.48	\$ 1,230.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Boot	2	\$ 250.00	\$ 500.00	
	Cold Weather Gear	1	\$ 250.00	\$ 250.00	
	Headwear - Baseball Caps	2	\$ 25.00	\$ 50.00	
	Headwear - Beanies	2	\$ 20.00	\$ 40.00	
	Headwear - Straw Hats	2	\$ 30.00	\$ 60.00	
	Pants	7	\$ 20.00	\$ 140.00	
	Shirts	7	\$ 20.00	\$ 140.00	
	Sweat Shirts	2	\$ 25.00	\$ 50.00	
05-553700-00-0	Printing Costs	\$ -	\$ 200.00	\$ -	\$ 200.00
05-554600-00-0	Small Tools	\$ 5,317.17	\$ 800.00	\$ 282.48	\$ 800.00
05-556500-00-0	Dues & Subscriptions	0	\$ 475.00	\$ -	\$ 475.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	CPRS Membership	1	\$ 475.00	\$ 475.00	
05-595001-00-0	Interest Expense	\$ 47,941.66	\$ -	\$ 32,306.56	\$ 17,969.52
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	2014 Loan - 11-007 Community Center	1	\$ 17,969.52	\$ 17,969.52	
05-600000-00-0	Depreciation - Park	\$ 73,189.88	\$ -	\$ -	\$ -
05-600000-00-3	Depreciation - Community Ctr	\$ 112,017.44	\$ -	\$ -	\$ -
05-800000-00-3	Debt Service - Community Center	\$ 40,679.36	\$ 40,679.37	\$ 80,792.04	\$ 22,709.86
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	2011 Loan - 11-007 Community Center	1	\$ 22,709.86	\$ 22,709.86	
05-800100-00-3	Debt Service Reversal - Comm Ctr	\$ (40,679.36)	\$ -	\$ -	\$ -
05-800500-00-0	Capital Expenditure	\$ 204,364.53	\$ -	\$ -	\$ -
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Sidewalks	1	\$ 0.00	\$ -	
05-800600-00-0	Capital Asset Adjustment - GASB 34	\$ (204,364.53)	\$ -	\$ -	\$ -

### Park Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
05-850003-00-0	Additional Restroom Building - Park	\$ -	\$ -	\$ 49,780.22	\$ -
05-850008-00-0	Park Lighting	\$ -	\$ -	\$ 7,250.00	\$ -
05-999800	Interfund Transfer In	\$ 458,159.23	\$ -	\$ -	\$ -
05-999900-00-0	Interfund Transfer Out/(In)	\$ 210,763.92	\$ 42,100.00	\$ -	\$ 42,100.00
	Description	Units	Price	Amount	
	Interfund Loan (Wastewater)	1	\$ 42,100.00	\$ 42,100.00	
<b>Expense Total:</b>		<b>\$ 1,089,168.91</b>	<b>\$ 364,591.78</b>	<b>\$ 437,411.94</b>	<b>\$ 387,206.09</b>
<b>Fund: 05 - Parks &amp; Recreation Surplus (Deficit):</b>		<b>\$ (661,276.14)</b>	<b>\$ 277,416.55</b>	<b>\$ (40,342.66)</b>	<b>\$ 125,647.55</b>

## ADMINISTRATION



### DEPARTMENT DESCRIPTION

The administration department provides support for all functions of the District including the Board of Directors. Billing for the enterprise funds of water, wastewater and solid waste is handled by the customer service staff who assist the public with utility inquiries and needs. This department handles the District's human resource responsibilities which includes recruitment, payroll and employee benefits. Governmental relations and community support activities are housed within the administration department which includes public outreach, media information and Board meeting support. The District's General Manager serves at the pleasure of the Board and reports directly to the Board of Directors. Administrative costs are shared by the enterprise funds.

Admin Activity	Annual Quantity 2018	Annual Quantity 2019
Number of Board Meetings	22	8
Public Notices published	22	8
Newsletters & Articles Published	24	24

## 2019-20 HIGHLIGHTS

- Received Government Finance Officers Association Budget Award
- Completed scanning all files into Tyler billing system
- Continued to offer excellent customer service
- Created a new website
- Switched to a new credit card processor
- Staff continued training and education
- Transitioned to in-house payroll system

## 2020-21 GOALS

- Provide courteous, effective, and efficient customer service
- Continuing education for staff
- Enhance knowledge of Tyler software for all staff to streamline processes
- Implement payment plans for customers per SB 998
- Complete a cost savings analysis for District purchasing
- Streamline invoicing and payable processes
- Install new signage at the District office
- Continue to be a resource for the community
- Continued transparency through our open board meetings

Customer Service Payment Activity	Annual Quantity 2018	Annual Quantity 2019
Auto Pay	7,241	7,238
Bill Pay	5,294	5,112
In Person	10,153	9865
Mail	4,931	4379
Website	4,716	5819
Automated Pay by Phone	752	1,020
Total Number of Customers	2856	2,827
Average customer bill	\$117.16	\$121.04
Service Orders Completed	3527	3,874

## Administration Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
10-419000-00-0	Fees & Charges	\$ 2,561.07	\$ 1,400.00	\$ 2,639.58	\$ 2,000.00
10-419100-00-0	Credit Card Processing Fees	\$ 15,267.50	\$ 12,000.00	\$ 17,970.00	\$ 12,000.00
10-464000-00-0	Site Rent - Radio Tower	\$ 141,859.60	\$ 144,838.00	\$ 124,890.56	\$ 150,420.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	SBA Metro PC (Cell Tower)	1	\$ (28,044.00)	\$ (28,044.00)	
	T-Mobile	12	\$ (1,384.00)	\$ (16,608.00)	
	Ultimate Internet Access Inc. (UIA)	12	\$ (6,000.00)	\$ (72,000.00)	
	Verizon Wireless	12	\$ (2,814.00)	\$ (33,768.00)	
10-700000-00-0	Property Taxes - Current	\$ 111,621.07	\$ 96,958.00	\$ 120,134.52	\$ 100,844.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	General Tax Levy	1	\$ (118,004.00)	\$ (118,004.00)	
	Street Lighting Portion	1	\$ 17,160.00	\$ 17,160.00	
10-704000-00-0	Property Taxes - Prior	\$ 4,799.23	\$ 1,500.00	\$ 7,662.40	\$ 2,000.00
10-706000-00-0	Penalties on Delinquent Taxes	\$ 623.19	\$ 500.00	\$ 800.60	\$ 500.00
10-707000-00-0	Property Taxes - Homeowner Exemption	\$ 981.80	\$ 500.00	\$ 287.58	\$ 500.00
10-710000-00-0	Investment Income	\$ 97,411.71	\$ 77,000.00	\$ 70,955.16	\$ 45,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Cash balance x 1% Interest Rate	0.01	\$ (4,500,000.00)	\$ (45,000.00)	
10-710001-00-0	Unrealized Gains & Losses	\$ 37,277.85	\$ -	\$ 9,031.40	\$ -
10-712000-00-0	Other Income	\$ 0.31	\$ 200.00	\$ -	\$ 200.00
10-712100-00-0	Recycling Revenue - EE Morale	\$ 7,187.31	\$ 6,600.00	\$ 9,751.62	\$ 6,600.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	E-Waste	1	\$ (6,000.00)	\$ (6,000.00)	
	Mattress - \$150 per Quarter	4	\$ (150.00)	\$ (600.00)	
10-713100-00-0	Franchise Fees - Solid Waste	\$ 78,178.38	\$ 77,237.76	\$ 82,605.22	\$ 81,359.64
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Franchise Fee for Condos \$2.29 x 12 months = \$27.4	43	\$ (27.48)	\$ (1,181.64)	
	Franchise Fee for Duplex \$4.58 x 12 months = \$54.	1	\$ (54.96)	\$ (54.96)	
	Franchise Fee for Single Family Residential \$2.2	2348	\$ (27.48)	\$ (64,523.04)	
	Franchise Fee from Burrtec for Commercial Acct	12	\$ (1,300.00)	\$ (15,600.00)	

## Administration Fund Revenue

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
10-713500-00-0	Solid Waste Billing Fees	\$ 62,435.48	\$ 67,313.88	\$ 64,557.26	\$ 67,769.76
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Admin Fee \$2.36 x 12 months = \$28.32	2348	\$ (28.32)	\$ (66,495.36)	
	Admin Fee for Condos \$2.36 x 12 months =\$28.32	43	\$ (28.32)	\$ (1,217.76)	
	Admin Fee for Duplex \$4.72 x 12 = \$56.64	1	\$ (56.64)	\$ (56.64)	
10-999700-00-0	Board Discretionary Revenue	\$ (338,063.27)	\$ (323,417.76)	\$ (331,922.50)	\$ (332,623.64)
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Property Taxes	1	\$ 100,844.00	\$ 100,844.00	
	Radio Site Rent	1	\$ 150,420.00	\$ 150,420.00	
	Solid Waste Franchise Fee	1	\$ 81,359.64	\$ 81,359.64	
<b>Revenue Total:</b>		<b>\$ 222,141.23</b>	<b>\$ 162,629.88</b>	<b>\$ 179,363.40</b>	<b>\$ 136,569.76</b>

## Administration Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
10-500001-00-0	Salaries - Full Time	\$ 470,795.94	\$ 464,018.40	\$ 456,812.26	\$ 494,282.00
10-500002-00-0	Salaries - Overtime	\$ -	\$ 1,600.00	\$ 777.66	\$ 1,600.00
10-500004-00-0	Salaries - Part-Time	\$ 12,459.37	\$ 14,764.50	\$ 13,452.16	\$ 15,581.00
10-510000-00-0	PERS Retirement	\$ 43,756.72	\$ 89,180.27	\$ 45,175.10	\$ 82,630.00
10-510001-00-0	Employee Group Insurance	\$ 41,990.23	\$ 41,755.44	\$ 36,340.16	\$ 93,600.00
10-510002-00-0	Workers Compensation	\$ 3,446.10	\$ 2,791.83	\$ 6,345.36	\$ 1,214.00
10-510003-00-0	Payroll Taxes - FICA/Medicare	\$ 26,336.00	\$ 7,857.75	\$ 7,383.10	\$ 8,359.00
10-510005-00-0	Vision / Dental Expense	\$ (242.09)	\$ -	\$ 2,049.90	\$ -
10-510006-00-0	PERS Unfunded Accrued Liability	\$ -	\$ -	\$ 48,114.00	\$ 30,335.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Classic	1	\$ 28,712.00	\$ 28,712.00	
	PEPRA	1	\$ 1,623.00	\$ 1,623.00	
10-510008-00-0	PERS EPMC	\$ 104.89	\$ -	\$ 43,588.84	\$ -
10-510009-00-0	PEPRA Retirement	\$ 48.01	\$ -	\$ 3,356.98	\$ 3,245.00
10-510100-00-0	Actuarial Pension Expense Adjustment	\$ 29,727.00	\$ -	\$ -	\$ -
10-521500-00-0	Contractual Services	\$ 51,115.27	\$ 50,430.00	\$ 33,072.46	\$ 42,230.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Customer Billing - Infosend	12	\$ 115.00	\$ 1,380.00	
	Customer Billing - Infosend Postage	12	\$ 1,700.00	\$ 20,400.00	
	District Answering Service	12	\$ 100.00	\$ 1,200.00	
	Misc	1	\$ 10,300.00	\$ 10,300.00	
	Office Cleaning	26	\$ 165.00	\$ 4,290.00	
	PERS Medical Admin Fee	12	\$ 50.00	\$ 600.00	
	Printer Maintenance	1	\$ 3,100.00	\$ 3,100.00	
	Shred Services	12	\$ 80.00	\$ 960.00	
10-521600-00-0	Software Support	\$ 48,431.73	\$ 49,980.00	\$ 98,750.68	\$ 48,980.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Adobe Publisher	12	\$ 15.00	\$ 180.00	
	GIS Hosting	1	\$ 5,000.00	\$ 5,000.00	
	HCSO Website Support - I Candy Website	12	\$ 100.00	\$ 1,200.00	

## Administration Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
	IT Monthly Support	12	\$ 850.00	\$ 10,200.00	
	Microsoft Office	12	\$ 250.00	\$ 3,000.00	
	Official Payments Corp - OR & CF Pmt ProcessingFee	12	\$ 60.00	\$ 720.00	
	Tyler Annual Maintenance	1	\$ 24,000.00	\$ 24,000.00	
	Tyler Online Utility Billing & Web Hosting	12	\$ 140.00	\$ 1,680.00	
	Web Design	1	\$ 3,000.00	\$ 3,000.00	
10-522000-00-0	Legal Services	\$ 54,197.50	\$ 60,000.00	\$ 48,737.50	\$ 50,000.00
10-522001-00-0	Auditing & Accounting Services	\$ 96,193.50	\$ 91,950.00	\$ 132,868.54	\$ 76,000.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Accounting Support	1	\$ 50,000.00	\$ 50,000.00	
	Audit & State Controllers Report	1	\$ 26,000.00	\$ 26,000.00	
10-522500-00-0	Director's Fees	\$ 41,750.00	\$ 84,000.00	\$ 45,286.00	\$ 82,500.00
10-522505-00-0	Directors' Training/Seminars/Mileage	\$ 7,809.60	\$ 6,500.00	\$ 8,326.34	\$ 6,500.00
10-522510-00-0	Board Meeting Supplies	\$ 1,336.08	\$ 1,000.00	\$ 1,768.88	\$ 1,000.00
10-523000-00-0	Permits and Fees	\$ 5,000.00	\$ 5,185.00	\$ 10,370.00	\$ 10,185.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	GFOA Budget Application Fee	1	\$ 185.00	\$ 185.00	
	LAFCO fee	1	\$ 10,000.00	\$ 10,000.00	
10-523500-00-0	San Bernardino County Fees	\$ 5,664.17	\$ 4,500.00	\$ 4,631.02	\$ 4,500.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Misc	1	\$ 700.00	\$ 700.00	
	Property Tax Fee	1	\$ 2,800.00	\$ 2,800.00	
	Recording Fee	1	\$ 1,000.00	\$ 1,000.00	
10-523900-00-0	Election Expense	\$ 440.00	\$ -	\$ -	\$ 20,000.00
10-524300-00-0	Employment Expense	\$ 2,907.97	\$ 2,500.00	\$ 2,140.00	\$ 2,500.00
10-524500-00-0	Education and Training	\$ 15,225.02	\$ 2,500.00	\$ 1,718.54	\$ 2,500.00
10-525000-00-0	Insurance	\$ 44,888.35	\$ 56,000.00	\$ 54,678.01	\$ 84,673.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Board Insurance	1	\$ 250.00	\$ 250.00	
	Property & General Liability	1	\$ 84,423.00	\$ 84,423.00	
10-526601-00-0	Public Notices	\$ 4,137.16	\$ 3,000.00	\$ 5,391.06	\$ 3,000.00

### Administration Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
10-526650-00-0	Community Promotion	\$ 2,459.95	\$ 6,000.00	\$ 1,480.00	\$ 6,000.00
10-529900-00-0	Bank Charges	\$ 25,441.66	\$ 22,940.00	\$ 22,922.40	\$ 22,940.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	CBB Bank Analysis Charge	12	\$ 600.00	\$ 7,200.00	
	ETS - CC Draft / Open Edge	12	\$ 120.00	\$ 1,440.00	
	ETS - Global CC	12	\$ 85.00	\$ 1,020.00	
	ETS - Point of Sale CC	12	\$ 350.00	\$ 4,200.00	
	ETS - Web Pay	12	\$ 750.00	\$ 9,000.00	
	Misc	1	\$ 80.00	\$ 80.00	
10-531000-00-0	Utilities - Electric	\$ 6,216.17	\$ 13,116.00	\$ 8,663.16	\$ 14,427.60
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	3-037-9554-90 Comm Ctr #B&C (12 mos x 50%=6 mos)	6	\$ 2,404.60	\$ 14,427.60	
10-532500-00-0	Telephone	\$ 10,946.80	\$ 13,200.00	\$ 10,604.02	\$ 11,304.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Frontier Landlines (2 lines) - Fax & Fire	12	\$ 80.00	\$ 960.00	
	UIA-VOIP	12	\$ 700.00	\$ 8,400.00	
	Verizon Wireless - 2 Admin / SB Sheriff	12	\$ 162.00	\$ 1,944.00	
10-545000-00-0	Vehicle Maintenance	\$ 1,026.13	\$ 2,000.00	\$ 256.84	\$ 2,016.16
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Mechanic Labor Reimbursement	0.01	\$ 38,816.00	\$ 388.16	
	Parts & Services	1	\$ 1,628.00	\$ 1,628.00	
10-545001-00-0	Vehicle Fuel	\$ 854.05	\$ 1,400.00	\$ 865.48	\$ 1,400.00
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>	
	Fuel	0.05	\$ 28,000.00	\$ 1,400.00	
10-552700-00-0	Mileage and Travel Reimbursement	\$ -	\$ 1,000.00	\$ 121.43	\$ 1,000.00
10-553000-00-0	Operating Supplies - Office	\$ 9,980.13	\$ 8,966.44	\$ 18,504.80	\$ 8,966.44
10-553200-00-0	Postage & Delivery	\$ 1,707.89	\$ 1,200.00	\$ 1,495.50	\$ 1,200.00
10-553600-00-0	Uniforms	\$ 326.11	\$ 300.00	\$ -	\$ 300.00
10-553700-00-0	Printing Costs	\$ 242.57	\$ 500.00	\$ -	\$ 500.00

## Administration Fund Expense

Account	Description	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Projection	FY 2020-2021 Preliminary
10-554500-00-0	Equipment Maintenance & Supplies	\$ 3,588.61	\$ 500.00	\$ -	\$ 500.00
10-556500-00-0	Dues & Subscriptions	\$ 8,047.42	\$ 10,516.00	\$ 9,869.78	\$ 10,516.00
	Description	Units	Price	Amount	
	APWA	1	\$ 245.00	\$ 245.00	
	AWWA	1	\$ 420.00	\$ 420.00	
	Bank of America CC	1	\$ 75.00	\$ 75.00	
	CA Special District	1	\$ 6,740.00	\$ 6,740.00	
	Daily Press Newspaper	1	\$ 370.00	\$ 370.00	
	GFOA	1	\$ 160.00	\$ 160.00	
	Jobs Available	1	\$ 45.00	\$ 45.00	
	National Notary	1	\$ 69.00	\$ 69.00	
	Silver Lake HOA	1	\$ 2,392.00	\$ 2,392.00	
10-556800-00-0	Employee Benefit & Morale	\$ 7,191.48	\$ 6,500.00	\$ 9,614.74	\$ 6,500.00
10-590100-00-0	Bad Debt Expense	\$ 12.51	\$ -	\$ -	\$ -
10-600000-00-0	Depreciation	\$ 12,626.46	\$ -	\$ -	\$ -
	Description	Units	Price	Amount	
	Depreciation - 7200	1	\$ 0.00	\$ -	
10-720000-40-0	Other Expense	0	\$ -	\$ 202.04	\$ -
10-999100-00-0	Admin Allocation	\$ (978,811.68)	\$ (983,021.75)	\$ (983,021.88)	\$ (1,116,414.44)
	Description	Units	Price	Amount	
	1% of Admin Allocation to Solid Waste	0.01	\$ (1,116,414.44)	\$ (11,164.14)	
	49% of Admin Allocation to Sewer	0.49	\$ (1,116,414.44)	\$ (547,043.08)	
	50% of Admin Allocation to Water	0.5	\$ (1,116,414.44)	\$ (558,207.22)	
<b>Expense Total:</b>		<b>\$ 119,374.78</b>	<b>\$ 144,629.88</b>	<b>\$ 212,712.86</b>	<b>\$ 136,569.76</b>
<b>Fund: 10 - Administration Surplus (Deficit):</b>		<b>\$ 102,766.45</b>	<b>\$ 18,000.00</b>	<b>\$ (33,349.46)</b>	<b>\$ -</b>

## GLOSSARY OF TERMS

**Accrual** - The recognition of a revenue or expense in a current period even though the actual cash may not be received or paid until a following period.

**Accrual Basis of Accounting** - The accounting basis used by Helendale Community Services District under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

**Acre-foot (AF) of Water** - The volume of water that covers one acre to a depth of one foot; 43,560 cubic feet; 1,233.5 cubic meters; 325,872 gallons.

**Appropriation** - An authorization granted by a legislative body to incur obligations and to make expenditures for specific purposes. This is usually time sensitive and must be used by a specific deadline.

**Assets** - Resources owned or controlled by the District with the expectation that it will provide future benefit. District assets include cash, receivables, inventory, water rights, and utility infrastructure.

**Audit** - An examination of the books and records of Phelan Piñon Hills Community Services District to determine financial status and results of operations (excess or loss).

**Balanced Budget** - The District considers a budget as balanced if there are sufficient net revenues to cover the cost of operations and debt service. The District will always adopt a budget that is balanced. The District considers a budget as fully funded if the budget is balanced and there is sufficient cash from operations to contribute the amounts necessary to fund the Operating Funds and the Capital Improvement Funds.

**Board of Directors** - The Helendale Community Services District is governed by a Board, the members of which are elected by the voters within the District boundaries. The Board sets policy and provides overall leadership for Phelan Piñon Hills Community Services District including the mission, goals, priorities, and resource allocation.

**Budget** - A balanced financial plan for a given period of time, which includes appropriations and revenues which finance the various District funds. The District's budget is a spending plan and a policy guide.

**Budgetary Control** - The control of management in accordance with the approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**Budget Schedule** - The schedule of key dates or milestones which the District follows in the preparation, adoption, and administration of the budget.

**CalPERS** - California Employees Public Retirement System.

**Capital Assets** - Physical assets used in operations that have initial useful lives of more than one year. District capital assets include land, buildings, improvements, vehicles, equipment, and infrastructure.

**Capital Contributions** - Amounts received that are often restricted for building or purchasing capital assets, or the receipt of an actual capital asset.

**Capital Equipment (Assets)** - Fixed assets such as vehicles, computers, equipment, technical instruments, etc., which have a life expectancy of more than one year and a value over \$5,000.

**Capital Expenditure** – Money spent by the District on acquiring or maintaining fixed assets. It is considered a capital expenditure when the asset is newly purchased or when money is used towards extending the useful life on an existing asset.

**Capital Improvement Program (CIP)** - A long range construction plan to be incurred each year over several years to meet the capital needs of the Helendale Community Services District for the benefit of the community.

**Capital Improvement Projects** - Projects related to the construction, acquisition, and renovation of capital assets.

**Capital Project** - Major construction, acquisition, or renovation which increases the useful life of the District's assets or adds to the value of physical assets.

**Cash** - Legal tender held in bank accounts and marketable securities. Cash as reported on the balance sheet may also include assets that can be converted into cash immediately.

**Change in Fund Balance** - The increase or decrease from year to year in cash for a specific fund.

**Change in Net Assets** - The increase or decrease from year to year in Net Assets which are the sum total of assets less liabilities plus the change in the Statement of Revenues, Expenses and Changes in Net Assets.

**Charges for Services** - Fees and other charges to the users or recipients of goods and services the District provides, such as water service.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living or doing business (i.e. economic inflation).

**Debt Service** - The payment of interest and principal on amounts borrowed.

**Enterprise Fund** - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has a Water, Sewer and Solid Waste Enterprise funds.

**Expenditures** - The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

**Expense** - The recognition on the Statement of Revenues, Expenses and Changes in Net Assets of a use of resources. Expenses may not match expenditures due to the accrual basis of accounting utilized by the District.

**Financial Statement** - A set of summary documents which pertain to financial information that consist of the following: Balance Sheet, Schedule of Revenues and Expenses, Statement of Cash Flows, and, in the District's case, various supplements, schedules, etc.

**Fiscal Year** - The typical period covered by an agency's budget and financial statements. The District operates on the 12-month fiscal year beginning July 1st and ending June 30th of every year.

**Fixed Asset** - An item of long-term character and/or of a significant set value. These include buildings, vehicles, certain office equipment, etc.

**Fund** - A fiscal and accounting entity created by an agency for the purpose of tracking the finances of a particular activity or group of activities.

**Fund Balance** - Cash remaining after expenditures (including debt payments, capital expenditures and changes in working capital) are subtracted from receipts.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for guidelines for external financial accounting including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS)** - An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

**Government Fund** - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has Parks and Recreation, District Properties, Administration and the Recycling Center in the Government fund.

**Governmental Accounting Standards Board (GASB)** - Their mission is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports.

**Governmental Finance Officers of America (GFOA)** - Their purpose is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this mission by identifying and developing financial policies and practices, and promoting them through education, training and leadership.

**Groundwater** - Water produced by pumping from underground.

**Hundred Cubic Feet (HCF)** - The unit measure that is used for water billing purposes. 1 HCF = Approximately 748 gallons.

**Infrastructure** - Especially long-lasting capital assets that are stationary, can be preserved for significantly greater periods than most capital assets, and typically are part of a large system of assets, such as water mains and sewers.

**Interest Expense** - The cost of using borrowed money; it is typically a percentage of principal. Interest costs paid by the Helendale Community Services District on interest and debt service.

**Interest Income** - Income received by the District from cash and investments.

**Maintenance** - Activities that keep assets in good working order, but do not significantly increase the capacity or life of an asset.

**Meter** - An instrument of measuring the flow of water and providing service to an account.

**Net Change in Cash** - The remainder after expenditures (including debt payments, fund transfers, capital expenditures and changes in working capital) are subtracted from receipts; a positive number indicates an increase in cash, while a negative number indicates a decrease in cash.

**Net Revenue** - Revenue less expenses for the purpose of calculating the District's Pledged Revenue Coverage. This calculation does not include depreciation, amortization or interest expense related to external debt.

**Non-Operational Expense** - Expenses that are not attributed to operations, such as loan fees, interest expense, etc.

**Non-Operational Revenue** - Revenues that are not a result of revenue received for service provided or facilities utilized, such as interest income.

**Operating Expenses (or Expenditures)** - The costs of producing and providing goods and services. Electricity to pump water out of the ground, wages for personnel operating the system, fuel for vehicles assisting with customer accounts, etc.

**Operating Revenues (or Receipts)** - Fees and charges generated by the production and provision of goods and services to customers of the District. Water, community center rental fees, etc.

**Operational Expenses** - Same as Operating Expenses (or Expenditures) above.

**Operational Revenue** - Same as Operating Revenues (or Receipts) above.

**Policy** - Statement of principle or of guiding actions that imply clear commitment. Directional orders that set forth guidelines to meet goals and objectives.

**Principal** – The original amount borrowed, or the amount remaining after payments are made, for bonds, loans, or other debt instrument.

**Property Taxes** - The District receives approximately 7% (7 cents of each dollar) of the 1% property tax levied against parcels of land within the Phelan Piñon Hills Community Services District.

**Reserve** - Amount in a fund used to meet cash requirements, emergency expenditures or other future defined requirements.

**Reserve Balance** - Current balance of specific funds that are set aside for future purposes and therefore cannot or should not be appropriated for general uses.

**Resolution** - Special or temporary order of a legislative body requiring less formality than a statute or ordinance.

**Revenue** - Income received to finance the operations of the Helendale Community Services District.

**Salary & Benefits** - Salary and wage expenses paid by the District to employees for regular pay, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay. Benefits include payroll taxes (such as Medicare), workers compensation, group insurance (such as medical, dental, vision, and disability insurance) and retirement (such as CalPers). This section also includes temporary, seasonal, and part time pay expenses.

**Services & Supplies** - Accounts established that cover expenditures for most operating costs for departments and their programs.

**Special District** - Independent unit of local government organized to perform special & specific functions.

**Supervisory Control and Data Acquisition System (SCADA)** - The computer system that collects data, processes the data and allows operating personnel to take corrective actions. For the District, this system is used to track and monitor well activity, tank levels.

**Useful Life** - Period during which a capital asset is expected to be usable for District operations.

**Water Conservation** - Reducing the demand for water through activities that alter water use practices, by improving efficiency in water use, and reducing losses of water from leaks.

**Water Quality** - The chemical, physical and biological characteristics of water with respect to its suitability for a particular purpose. The same water may be of good quality for one purpose or use, and bad for another, depending on its characteristics and the requirements for the particular use.

**Well** - A vertical drilled hole into an underground formation to obtain a source of water, to monitor ground water quality or to determine the position of the water table.