

Budget FY 2022

Adopted June 17, 2021





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Helendale Community Services District
California**

Awarded for FY 2018, 2019 & 2020

Christopher P. Morrill

Executive Director

Helendale Community Services District Elected Officials



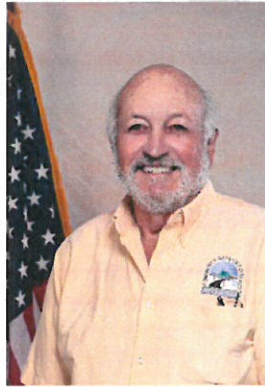
Tim Smith
President



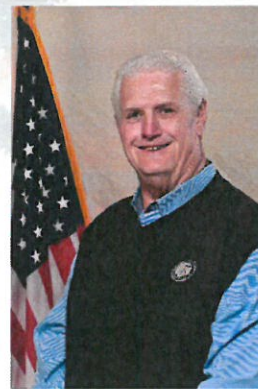
Henry Spiller
Vice President



Sandy Haas
Secretary



Ron Clark
Director



Craig Schneider
Director

Staff

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

General Manager
Wastewater Operations Manager
Water Operations Manager
Accounting Department
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 17, 2021

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 2021/2022. The budget year for the CSD is July 1, 2021, through June 30, 2022.

After an unprecedented year with the COVID-19 pandemic, I would like to express my gratitude for the leadership of the Board of Directors as we navigated uncharted waters. Your District Staff faced unknown circumstances and guidance that changed with great fluidity, as they have continued to be here, on the job each and every day to serve the community. As a critical services entity, our staff went above and beyond expectation this past year to provide seamless services to our residents, many of whom were working from home and/or facilitating the required homeschooling of children. As we transition into a new budget year, it is with anticipation of positive things to come. The District continues to move ahead with capital improvement projects that will sustain the infrastructure and facilitate the operation.



This Budget has been prepared to characterize anticipated revenues and expenses as well as plan for capital improvements that will facilitate sustainable operations. The District will continue to remain nimble and responsive to the ever changing regulatory landscape. During this budget cycle new solid waste requirements will be imposed by the state along with the need to be responsive to the drought resiliency requirements as the state is witnessing another dry year. Further, the Budget reflects the District's dedication to provide reasonable levels of service with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost effective while meeting all regulatory and legal requirements. This Budget 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 Plan.

I would like to thank District staff for their conscientious efforts in prudent management of District resources, enabling the District to control expenses where possible without compromising service levels and quality service provision that meets all regulatory requirements and professional standards. Lastly, I want to thank the Board of Directors for their leadership and continued interest in prudent fiscal management, and for providing the vision 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 residents, customers, and employees how the District's financial resources are used to provide services to the community. The budget is organized by department.

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

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

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

Budget Overview: Provides a summarized narrative of the budget highlights;

explanation on variances both on revenues and expenditures; and other pertinent data about the budget.

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

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

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

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

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

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

Vision FY 2021-2022

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 2022 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.



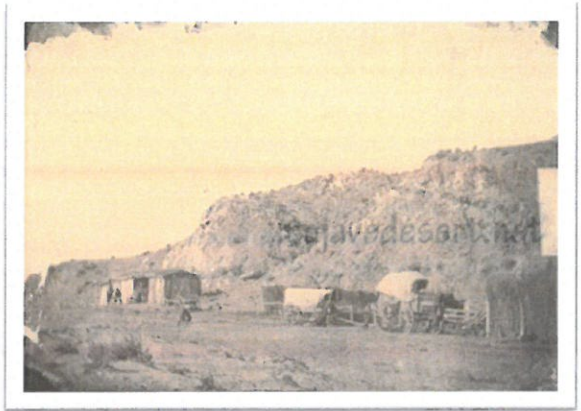
About the District

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 ramp downs 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

Water System	
Miles of Water Main	37
Active Wells	2
Standby Wells	5
Service Connections (Meters)	2,816
Number of Fire Hydrants	
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	2,334
Sewer System	
Miles of sewer line	36
Manholes	560
Number of Lift Stations	1
Number of Percolation Ponds	2
Service Area	108 square miles

Helendale Statistics *(Source: 2019 Population Estimates US Census for Silver Lakes)*

Population	5,623
Median Household Income <i>(in 2019 dollars)</i>	\$69,375
Composition of Population	
Males	49.6%
Females	50.4%
Persons under 5 years of age	6.1%
Persons under 18 years of age	26.8%
Person's 65 years and older	24.8%
Race	
Race and Hispanic Origin	
White alone	81.7%
Black or African American alone (a)	8.2%
American Indian and Alaska Native alone (a)	0.0%
Asian alone (a)	3.9%
Native Hawaiian and Other Pacific Islander alone (a)	0.0%
Two or More Races	6.2%
Hispanic or Latino (b)	9.4%
White alone, not Hispanic or Latino	64.4%
<i>(a) Includes persons reporting only one race.</i>	
<i>(b) Hispanics may be of any race, so also are included in applicable race categories.</i>	
Education Level	
High School or Higher	93.2%
Bachelor's Degree or Higher	27.5%
Mean travel time to work	43.2 minutes

Compensation and Benefits

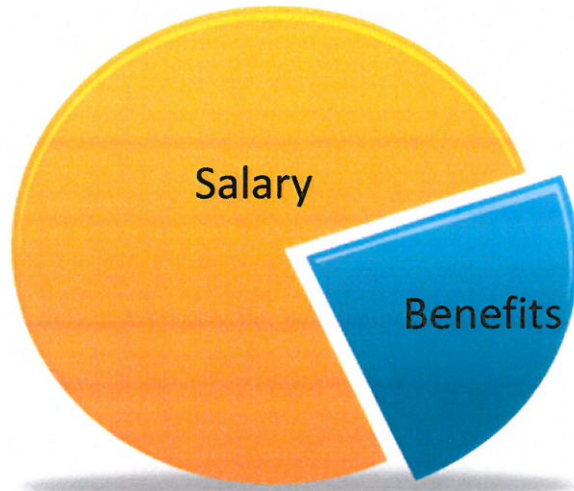
Compensation

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 an at-will employee under contract with the Board, employees are compensated based on competitive salary ranges approved annually by the Board of Directors.

Salary

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

Salary ranges 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 FY2022 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2022 is 2.5%.

Elements that can increase an employee's pay include a merit step increase for satisfactory performance; a promotion which can be based upon several factors including education and/or certification levels achieved; or a cost of living increase (COLA) approved by the Board.

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 five full-time employees enrolled in the PEPRA retirement program. The District does not participate in Social Security for full-time employees.



Part-time

The District employs approximately 11 part-time employees in the Recycling Center and in Parks. Social Security is paid for part-time staff who work less

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

Medical

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



Life

Life insurance/accidental through a third-party provider is available to staff and will provide up to \$50,000 of benefit. Additional insurance can be purchased by the employee as desired. Further, the District provides State Disability Insurance and Long-Term Disability Insurance 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 employees upon approval of a supervisor. Sick leave is accrued at a rate of 3.96 hours per pay period. Vacation leave is accrued based upon tenure as is accrued at a specific rate each pay period.

Organization Chart FY 2022

Helendale Community Services District

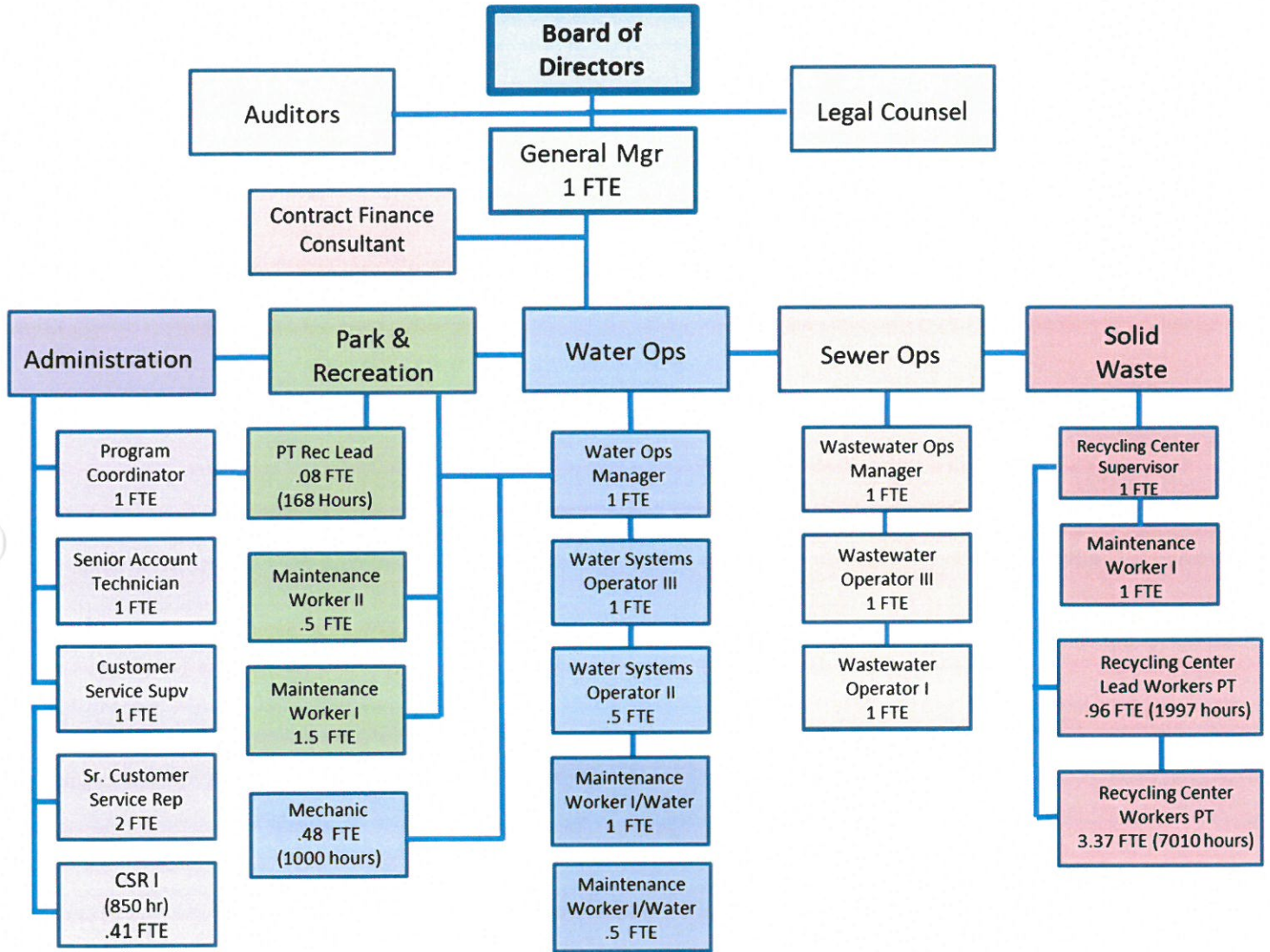


Table of Organization FY 2021-2022

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
Parks		Min	Max	Min	Max	Min	Max	Min	Max	
Rec Leader	10							\$15.82	\$ 19.76	0.08
MW I	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$1,467.68	\$1,832.93	\$18.35	\$ 22.91	1.5
MW II	19	\$ 41,094	\$ 51,321	\$ 3,424	\$ 4,277	\$1,580.53	\$1,973.87	\$19.76	\$ 24.67	0.5

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MWI	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$1,467.68	\$1,832.93	\$18.35	\$ 22.91	0.5
WSO I*	28	\$ 51,321	\$ 64,092	\$ 4,277	\$ 5,341	\$1,973.87	\$2,465.09	\$24.67	\$ 30.81	1
WSO II*	32	\$ 56,648	\$ 70,746	\$ 4,721	\$ 5,895	\$2,178.78	\$2,721.00	\$27.23	\$ 34.01	0.5
WSOIII*	36	\$ 62,529	\$ 78,090	\$ 5,211	\$ 6,508	\$2,404.94	\$3,003.47	\$30.06	\$ 37.54	1
WOM*	50	\$ 88,352	\$110,340	\$ 7,363	\$ 9,195	\$3,398.16	\$4,243.83	\$42.48	\$ 53.05	1
Mechanic-PT	40							\$33.18	\$ 41.44	0.48

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
TPO I*	28	\$ 51,321	\$ 64,092	\$ 4,277	\$ 5,341	\$1,973.87	\$2,465.09	\$24.67	\$ 30.81	1
TPO III*	36	\$ 62,529	\$ 78,090	\$ 5,211	\$ 6,508	\$2,404.97	\$3,003.47	\$30.06	\$ 37.54	1
WWOM*	50	\$ 88,352	\$110,340	\$ 7,363	\$ 9,195	\$3,398.16	\$4,243.83	\$42.48	\$ 53.05	1

Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Worker-F	5							\$14.00	\$ 17.48	3.37
Recycling Center Lead-PT	10							\$15.82	\$ 19.76	0.96
MW I	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$1,467.68	\$1,832.93	\$18.35	\$ 22.91	1
Recycling Center Supv	18	\$ 40,092	\$ 50,069	\$ 3,341	\$ 4,172	\$1,541.98	\$1,925.73	\$19.27	\$ 24.07	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR I	15							\$16.95	\$ 22.35	0.41
Sr. CSR	23	\$ 45,360	\$ 56,648	\$ 3,780	\$ 4,721	\$1,744.61	\$2,178.78	\$21.81	\$ 27.23	2
Sr. Acct Tech	29	\$ 52,604	\$ 65,695	\$ 4,384	\$ 5,475	\$2,023.22	\$2,526.72	\$25.29	\$ 31.58	1
CSR Sup	34	\$ 59,516	\$ 74,328	\$ 4,960	\$ 6,194	\$2,289.08	\$2,858.75	\$28.61	\$ 35.73	1
Program Coordinator*	37	\$ 64,092	\$ 80,043	\$ 5,341	\$ 6,670	\$2,465.09	\$3,078.56	\$30.81	\$ 38.48	1
General Manager*	80	\$185,958	\$231,445	\$15,444	\$19,287	\$7,127.86	\$8,901.72	\$89.10	\$ 111.27	1

Table of Organization totals 22.3 FTE's

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 the 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 regular basis. The monthly financial reports presented to the Board in the publicly available agenda material. In addition, under the consent calendar in each meeting material packet a list is published of bills that have been paid since the last public meeting. The Board takes specific action to approve this bills paid at each meeting.

Accounting and Financial Practices

The District's accounting and budgetary records are maintained using an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic 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

This policy had been developed to standardize the purchasing procedures of the Helendale Community Services District and comply with statutory requirements, 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.

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

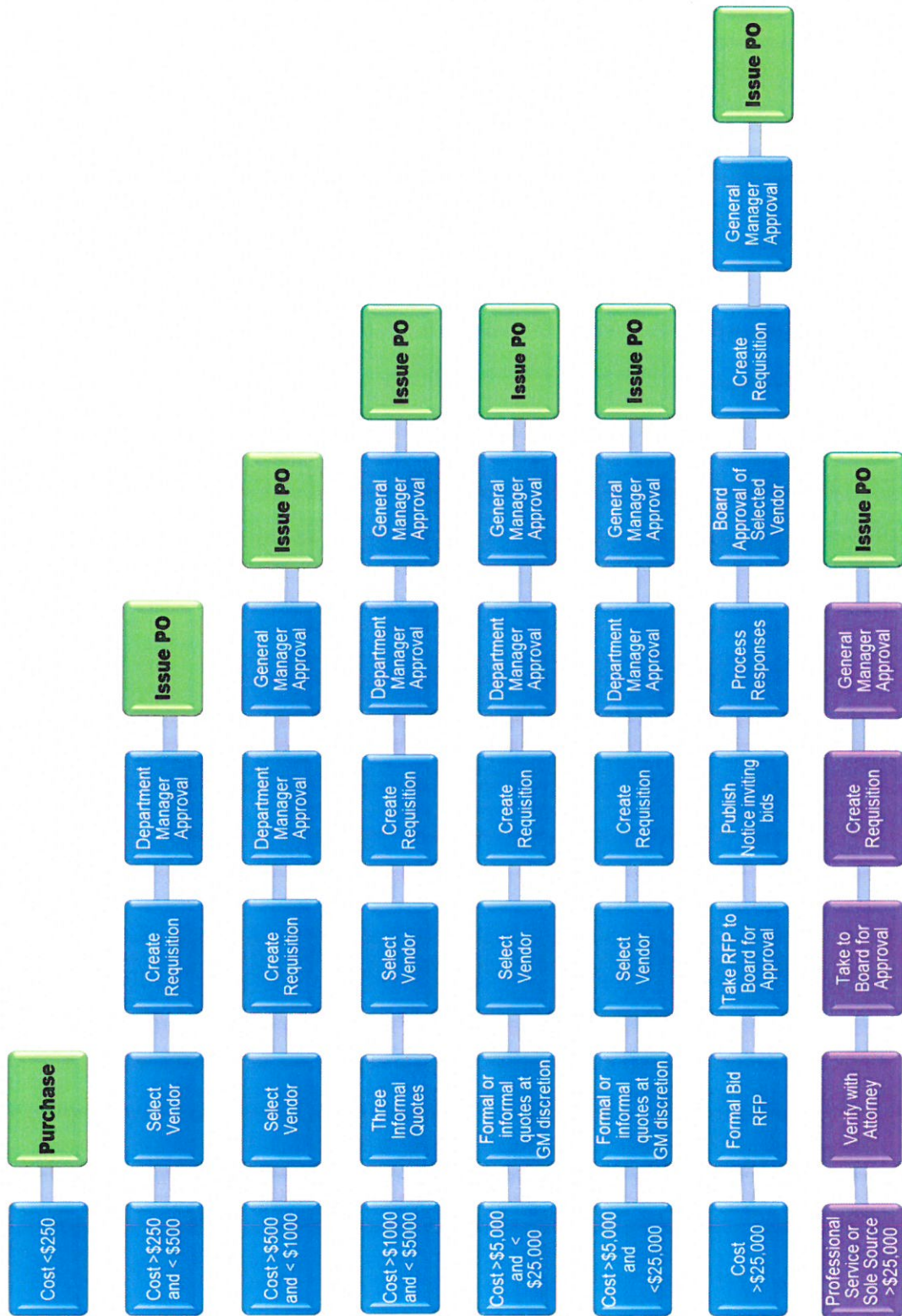
into consideration, in the specific order listed, when making any and all investment decisions.

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.

Purchasing Process



Current Financial Plans

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.

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.

Source of Supply: Well 13 will be complete in the first quarter of the fiscal year. This project includes a new pipeline to connect to the existing distribution system and a flush-to-waste connection that will discharge to the lake upon start up and shut down.

Equipment & Storage: A maintenance building for equipment storage and staff offices should be completed within the first quarter of the year. This facility will have enough space to 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. Office space and shower facility for staff will be a welcomed addition.

Meters: The District will continue with the meter rotation program throughout this year replacing the older AMR meters with a newer technology of AMI meters. The older style meters are, on average over twenty years old. This transition to the AMI meter technology will be a significant benefit in early detection of water leaks as well as the ability to remotely read the meters.

The Water Department is operating with a modest 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 went 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.

Wastewater: Fund 02

The Wastewater fund has been in a net positive position every year and has not raised rates in the 14-year history of the District. However, each year the fund is using it reserves to fund capital projects at a greater rate than it is being replaced. A rate increase for this fund will be considered within the fiscal year. In the current budget year significant capital projects are anticipated. 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 regulatory entities can mandate certain upgrades to the facilities to meet specific water quality targets, most specifically, Nitrates and Total Dissolved Solids (TDS) in the effluent.

Plant Facility: Projects anticipated this year include the replacement of plant sludge lines and the sludge compressors. Repair/modification of the headworks fence and replacement of the diaphragm sludge pumps. New variable frequency drives (VFD) are scheduled for the Trickling Filter feed pumps. In the first quarter the maintenance building should be completed that will house plant rolling stock and a new office.

Off Plant: Lining of the sewer collection system is anticipated in several areas to extend the useful life of the collection system. During the year a contractor will be used to scour xxx feet of the collection to ensure free flow of wastewater throughout the system.

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 through the Recycling Center, 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 through the Recycling Center at the Community Center which allows property owners to dispose of grass, tree, and shrub trimmings at no cost seven-days per week. Free dump passes are available for residents who wish to take residential trash to the local landfill.

A component of the solid waste service is a award winning 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 of 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, a playground, fitness area, volleyball courts and an area for archery, a bathroom and snack bar facility, RC track, horseshoe pits, tetherball courts, and most recently a disc golf course and additional bathrooms near the

baseball fields. Capital improvements planned for the park this year include lighting for at least one baseball field and the addition of a nature play area. 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 42.8 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

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. HCSD's basic operational costs have seen increases including rising electricity costs to operate wells, maintenance and infrastructure costs, labor-related costs and increased expenditures due to regulatory permits and other compliance related mandates. The current meter rates are listed in the chart below. Customer usage is billed at \$1.50 per HCF.

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

Wastewater Rates

The fee for Wastewater service has remained the same over the District's fifteen-year history at a flat rate of \$36.64. Over time the reserve funds for wastewater have been reduced to address capital needs. The District will be reviewing 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 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
02/04/21	6:30 PM	Approval of Budget Calendar
02/18/21	6:30 PM	Mid-Year Budget Review for FY 2021
02/18/21	6:30 PM	Wastewater CIP & Rates
03/04/21	6:30 PM	Water CIP
03/04/21	6:30 PM	Consumer Price Index Inflationary Factors Related to Budget
03/18/21	6:30 PM	Park CIP and Review of Development Impact Fees

04/08/21	6:30 PM	Review of Draft FY 22 Budget and CIP
05/06/21	6:30 PM	Review of Proposed Budget for Solid Waste Fund
5/20/21	6:30 PM	Review of Table of Organization
5/20/21	6:30 PM	Draft Financial Projections for Sewer Fund
06/17/21	6:30 PM	Solid Waste Increase Public Hearing
06/17/21	6:30 PM	Budget Adoption

Capital Improvement Budget

All Capital Improvement Projects require Board approval before commencing.

Capital Improvement Projects – Water Fund

Project	FY 2022	FY 2023	FY 2024	FY 2025	FY2026
Corporate Yard - 60x120 Metal Building / Enclosure	\$ -	\$ -			
Automated Gate	\$15,000				
Camera System	\$15,000				
Interior of Building	\$100,000				
Road Base around new building	\$50,000				
Old Shop Maintenance and Insulation	\$10,000				
Material Storage Bays		\$35,000			
New Well (Location TBD)	\$ -	\$ -			
New Well Pipeline (connect to Distribution System)		\$ -			
Well House Well 13	\$40,000				
Electrical Well 13	\$10,000				
Concrete, fencing, camera, internet Well 13	\$60,000				
Generator	\$90,000	\$ -			
Well 13 Rehab					\$90,000
Well 1A Building Improvements	\$ -	\$40,000			
Well Rehabilitation 1A		\$ -		\$90,000	
Abandon Wells 5 & 6	\$ -				\$30,000
North & South Tank - Interior Re-Coating		\$250,000			
North & South Tank - Valves & Manifold		\$80,000			
New Turbine Pumps Well 4A & Rehab	\$85,000	\$ -			
AMI Meters	\$125,000	\$125,000	\$50,000		
Service Truck	\$50,000			\$30,000	
Bobcat Attachments	\$5,000		\$5,000		
Air Compressor	\$5,000				
Tire Changer	\$8,000				
Arc Welder					\$3,000
Valves (4)	\$20,000				
SCADA Software Upgrade	\$25,000				
River Crossing Permitting	\$50,000.00				

River Crossing Water Pipeline		\$500,000			
Portable Lift	\$20,000				
	\$783,000	\$1,030,000	\$55,000	\$120,000	\$123,000

Capital Improvement Projects – Wastewater Fund

Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Rehab Digester			\$175,000		
Generator replacement wiring & conduit		\$125,000			
Plant & Lift Station #1 SCADA	\$100,000				
Plant Sludge Lines (Replacement)	\$320,000				
Secondary Clarifier Rehabilitation		\$240,000			
Schooner Pump Station Coating & new pump		\$65,000			
Parkway Pump Station Coating & new pump		\$65,000			
Coating Parshall Flume, grit chamber and Concrete Repair & Replacement. New grating			\$240,000		
BioFilter Rebuild TF#1 & TF#2		\$50,000			
Collection System Lining - Various areas	\$25,000	\$25,000			
Fine Bar Screen		\$130,000			
New Trickling Filter Pump (2)		\$70,000			
Pump Room Valve Replacements (18)			\$15,000		
Lift Station Sump Pump (Smithson)		\$15,000			
Loader					\$150,000
Sump Pumps (5)			\$20,000		
Service Truck		\$30,000			
WOM Vehicle	\$25,000				
Backhoe	\$120,000				
Sludge Compressors (2)	\$20,000				
Diaphragm Sludge Pumps	\$40,000				
Effluent Chamber diffuser system (w/ blower line)				\$100,000	
Headworks Fence Repair & Modification	\$50,000				
Headworks Electrical Repair/Replacement			\$115,000		
Coarse Barscreen Replacement					\$200,000
Primary Clarifier Coating		\$150,000			

Install new Centrifugal Sludge Pumps					\$250,000
New Filtrate Pumps, Electrical Panel & Sonic Meter			\$60,000		
Interior Completion of Maintenance Building	\$100,000				
Collection System Lining - Vista to Sunshine			\$350,000		
Plant and Process Camera System	\$30,000				
Electrical Replacement Primary, Secondary, Digester					\$150,000
Fencing at the Manifold between Fields and TP	\$10,000				
VFD for TF feed pumps	\$100,000				
Total	\$940,000	\$965,000	\$975,000	\$100,000	\$750,000

Capital Improvement Projects – Park Fund

Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grant Only
Community Center Parking Lot Lights (New area)						
Nature Play	\$1,500					
Disc Golf						
Electronic Gates (2)	\$45,000	\$ -				
Lighting for Baseball and sports fields	\$180,000					
Lighting for Baseball Field East			\$90,000			
Additional Asphalt Parking Lot Community Center						
Community Center Parking Lot Resurfacing				\$75,000		
Parking Lot Lighting (Wild Road) using LED	\$20,000					
Safety Fencing at Park		\$ -	\$16,000			
Drop Ceiling in Community Center				\$15,000		
Improvements to Unit D	\$10,000			\$65,000		
Roof Replacement - Community Center		\$150,000				
RC Track Safety Fencing						
DG Walking Paths - South Field				\$25,000		
DG Walking Path Memorial Grove	\$15,000					
Additional Playground Features			\$20,000			
Batting Cages					\$40,000	
Renovate Wild Rd playground to add solid surfacing						\$65,000
Parking Lot at Community Park						\$250,000
Handball Courts						\$40,000
New Dog Park						\$25,000
Dirt bicycle track at Wild Road Park	\$1,000					
Community Center Park						
Splash Pad						\$500,000.00
Building w/ amphitheater						\$4,300,000
Pump Track						\$250,000
Public Art (Veteran Memorial)						\$25,000
Park Shelters						\$ 40,000
Playground						\$ 150,000

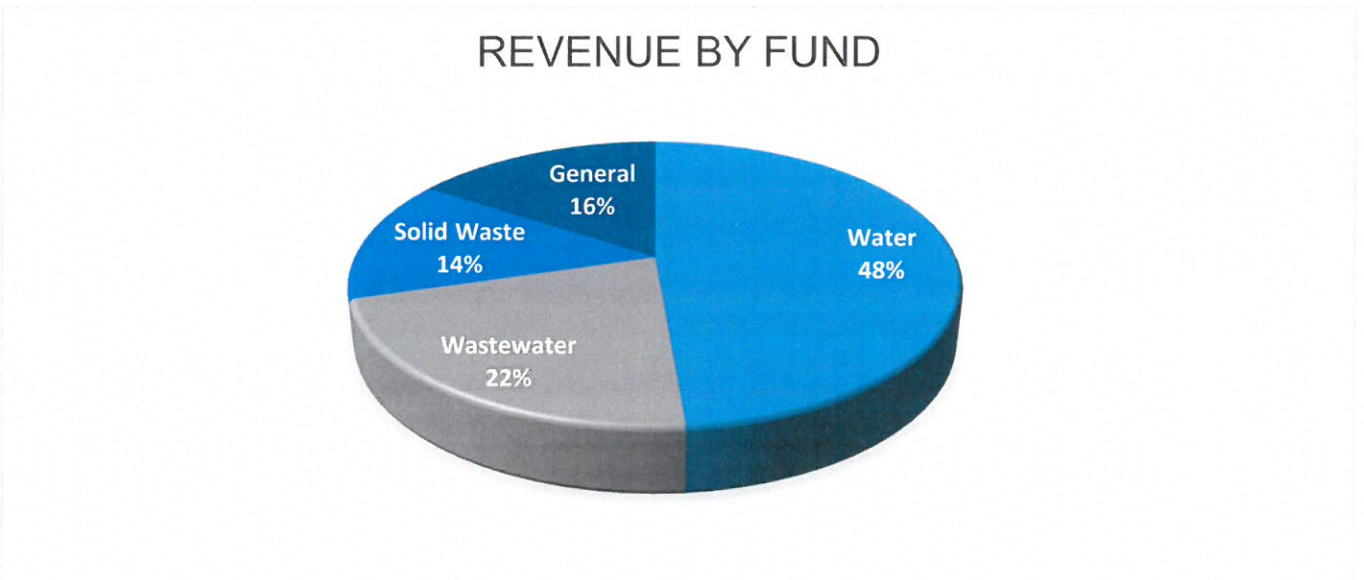
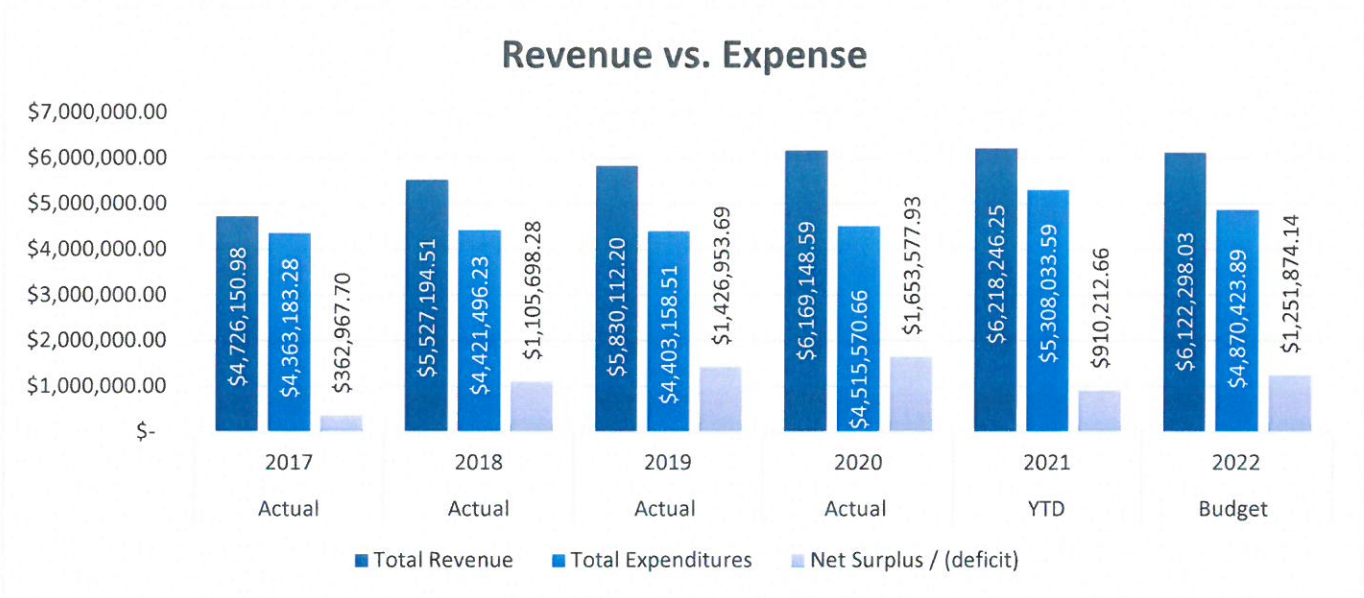
Community Garden						\$10,000
Walking Paths						150,000
Outdoor Basketball						\$50,000
Fencing						\$85,000
Open space, trees irrigation, grading						200,000
Safety lighting						\$150,000
Mini Golf						\$150,000
	\$150,000	150,000	126,000	180,000	40,000	\$6,440,000

Budget Summary

	Actual 2017	Actual 2018	Actual 2019	Budget 2021	Budget 2022
OPERATING REVENUE					
Water meter base charges	\$ 926,657.00	\$ 1,173,004.00	\$ 1,382,532.15	\$ 1,578,873.00	\$ 1,593,041.30
Water consumption charges	\$ 535,550.00	\$ 867,512.00	\$ 831,735.77	\$ 862,015.00	\$ 952,614.00
Wastewater charges	\$ 1,277,663.00	\$ 1,277,627.00	\$ 1,279,101.65	\$ 1,279,029.00	\$ 1,280,348.16
Developer Impact Fees **	\$ -	\$ -	\$ -	\$ -	\$ 6,880.00
Fees and Charges **	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00
Program Fees**	\$ -	\$ -	\$ -	\$ -	\$ 22,600.00
Sale of leased water rights	\$ 198,588.00	\$ 296,805.00	\$ 297,724.00	\$ -	\$ -
Connection fees	\$ 5,673.00	\$ 39,518.00	\$ 48,012.85	\$ 16,141.00	\$ -
Charges for services Solid Waste **	\$ 589,533.00	\$ 570,845.00	\$ 606,333.24	\$ 707,978.00	\$ 578,519.28
Standby Charges**	\$ -	\$ -	\$ -	\$ -	\$ 41,300.00
Rental income	\$ 272,576.00	\$ 283,711.00	\$ 305,837.12	\$ 318,800.00	\$ 312,865.90
Recycling Center sales	\$ 289,337.00	\$ 302,466.00	\$ 303,086.12	\$ 264,000.00	\$ 300,000.00
Other Operating Revenue**	\$ -	\$ -	\$ -	\$ -	\$ 140,779.64
Other Charges**	\$ -	\$ -	\$ -	\$ -	\$ 9,200.00
Other services	\$ 96,371.00	\$ 92,943.00	\$ 26,570.75	\$ 20,000.00	
Taxes	\$ 108,912.00	\$ 100,250.00	\$ 132,782.91	\$ 121,004.00	\$ 125,344.71
Special assessments	\$ 285,977.00	\$ 288,469.00	\$ 272,265.35	\$ 278,447.00	
Assessments & Fees **	\$ -	\$ -	\$ -	\$ -	\$ 236,953.88
Solid Waste & Billing Fees	\$ -	\$ -	\$ -	\$ -	\$ 162,151.16
Franchise fees	\$ 56,447.00	\$ 76,265.00	\$ 78,178.38	\$ 81,360.00	
Investment income	\$ 14,548.00	\$ 27,819.00	\$ 97,411.71	\$ 45,000.00	\$ 30,000.00
Grant revenue ** (including Donations & :)	\$ 35,428.00	\$ 82,101.00	\$ 5,000.00	\$ 37,500.00	\$ 311,500.00
Other income	\$ 28,209.00	\$ 27,410.00	\$ 160,399.41	\$ 82,150.00	\$ 1,200.00
TOTAL OPERATING REVENUE / OTHER SOURCES	\$ 4,721,469.00	\$ 5,506,745.00	\$ 5,826,971.41	\$ 5,692,297.00	\$ 6,122,298.03
<i>**Indicates new category for this fiscal year</i>					
OPERATING EXPENSES					
Salaries	\$ 1,129,651.00	\$ 1,178,605.00	\$ 1,192,206.88	\$ 1,486,423.00	\$ 1,420,155.72
Benefits	\$ 402,215.00	\$ 436,182.00	\$ 451,355.90	\$ 416,503.00	\$ 559,576.03
Professional fees	\$ 331,490.00	\$ 273,622.00	\$ 315,831.00	\$ 266,090.00	\$ 942,814.48
Services and supplies	\$ 1,226,523.00	\$ 1,156,892.00	\$ 1,284,662.72	\$ 1,499,106.00	\$ 843,775.20
Utilities	\$ 251,739.00	\$ 267,259.00	\$ 261,942.92	\$ 316,893.00	\$ 417,583.52
TOTAL OPERATING EXPENSES	\$ 3,341,618.00	\$ 3,312,560.00	\$ 3,505,999.42	\$ 3,985,015.00	\$ 4,183,904.95
OTHER USES					
Interest Expense**					\$ 164,075.26
Debt service	\$ 590,337.00	\$ 590,337.00	\$ 739,695.26	\$ 590,336.97	\$ 522,443.68
Capital expenditure	\$ 431,484.00	\$ 562,733.00		\$ -	\$ -
TOTAL OTHER USES	\$ 1,021,821.00	\$ 1,153,070.00	\$ 739,695.26	\$ 590,336.97	\$ 686,518.94
TOTAL OPERATING EXPENSES/OTHER USES	\$ 4,363,439.00	\$ 4,465,630.00	\$ 4,245,694.68	\$ 4,575,351.97	\$ 4,870,423.89
TOTAL NET SURPLUS (DEFICIT)	\$ 358,030.00	\$ 1,041,115.00	\$ 1,581,276.73	\$ 1,116,945.03	\$ 1,251,874.14

Staff is pleased to present the Helendale Community Service Districts Budget for Fiscal Year 2022.

The charts below show the District Revenue and expenditures from 2017 through 2020 as well as the budgeted revenue and expenditures for FY 2022.



This Budget has been prepared with the following inclusions:

- 2.5% Approved Cost of Living Adjustment (COLA) in salary and benefits.
- Budget detail for greater transparency.
- A Capital Improvement Plan with proposed expenditures from 2022 through 2026.

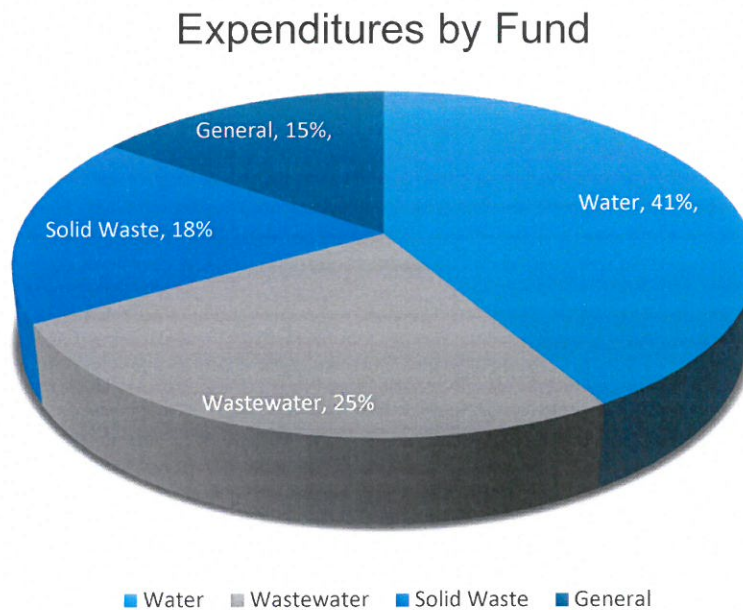
Operating Budget

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 in the following sections.

Operating Expenditures by Fund

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



Personnel

The District employs a stable work force that includes a staff of 22.3 FTE which includes 16 full-time and 10 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 8 years and the part-time staff tenure is approximately 4 years of service. The District offers competitive medical and retirement benefits for all full-time staff that helps to attract and retain qualified employees. Staffing includes employees certified in the technical and pervasively regulated areas of water treatment and distribution and wastewater collection and treatment; and educational degrees including bachelor's, master's, and doctoral degrees.

Debt Service

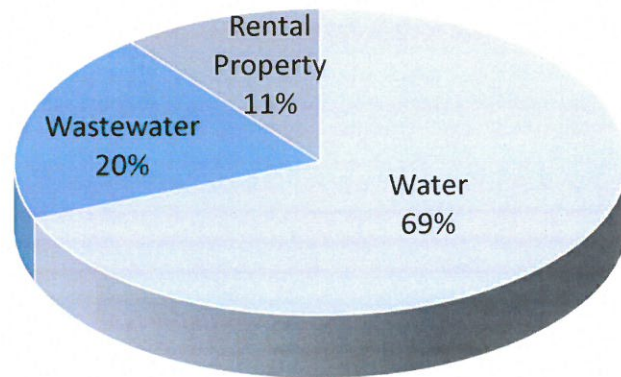
The following chart shows how the debt service is allocated to different funds.

Debt service by fund for FY22

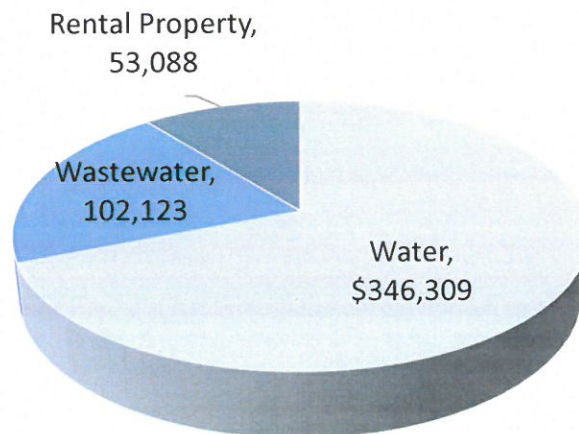
	Water	Wastewater	Property/Park	Balance Due after FY22
Fund	01-595001	02-595001	04-595001	
Loan 2014	\$ 298,894.90	0	0	\$ 3,736,186.25
Loan 2020*	\$ 47,414.20	\$ 102,122.88	\$ 53,087.68	\$ 1,317,060.94
TOTAL	\$ 346,309.10	\$ 102,122.88	\$ 53,087.68	\$ 5,053,247.19

*Refi of 2008 Loan

Debt Service by Fund for FY22



Debt Service Amount by Fund for FY22



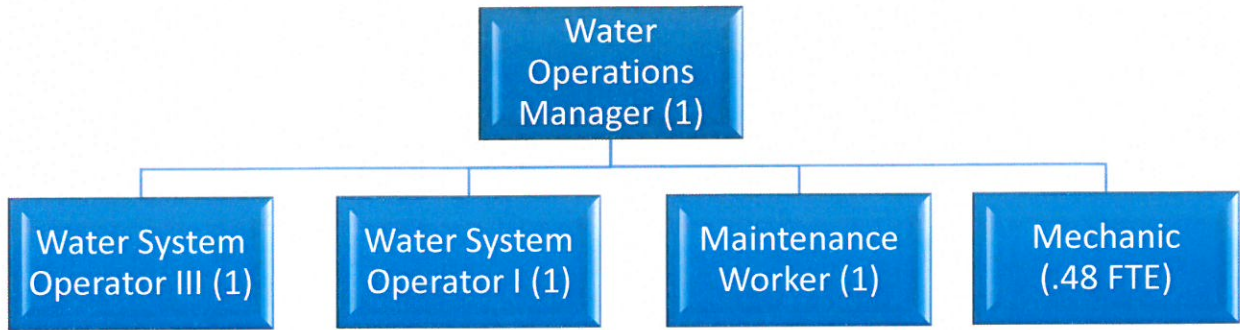
Summary

The Fiscal Year 2022 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.

5 Year Forecast

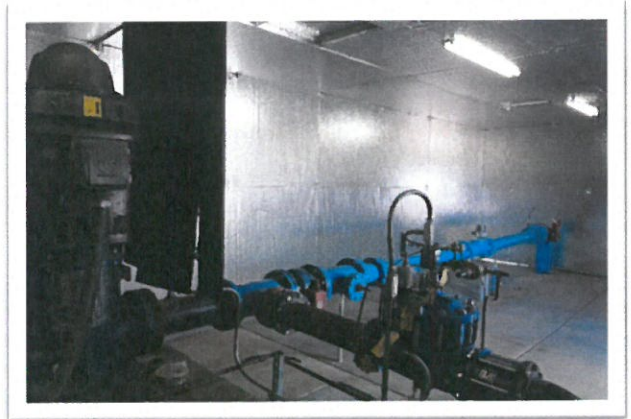
To be provided at a later date.

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 5 million gallons. The District is located within the Alto subarea of the Mojave Basin Area adjudication and operates under the courts judgment that governs water pumping. The District owns sufficient water rights to provide for the needs of the community.



Potable water is treated at the pump site with a small amount of chlorine 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	2830
Reservoirs	2

2020-21 HIGHLIGHTS

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

2021-22 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

	Actual 2018	Actual 2019	Actual 2020
Service Orders	978	1066	555
Hydrants Repaired	3	2	4
Service Line Replacements	1	2	5
Water Quality Samples Taken	413	320	390
Main/Service Line Leaks Repaired	9	7	9
Well Rehab	0	1	0
Meter Swaps	263	268	467



Helendale CSD

Budget Worksheet

Water Fund Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 01 - Water Operations					
Revenue					
01-1-10-410012		0.00	0.00	-66,390.00	0.00
01-410011-00-0	1,430,064.00	1,432,515.39	1,505,890.32	1,381,646.87	1,505,890.32
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
			Units	Price	Amount
Water Sales - Single Family-Cons...	0.00	0.00	2,723.00	-552.60	-1,504,729.80
Water Sales - Single Family-Meter	1,430,064.00	1,432,515.39	1.00	-1,160.52	-1,160.52
Description					
Single Family 1" Meter: \$46.05 x 12 = \$552.60					
Single Family 2" Meter: \$96.71 x 12 = \$1160.52					
	722,544.00	717,147.76	722,544.00	747,279.77	780,000.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
			Units	Price	Amount
Water Sales - Multi-Family-Meter	10,315.44	8,630.04	10,831.32	10,510.41	10,831.32
Description					
Multi-Family 1" Meter: \$46.05x 12 = \$552.60			7.00	-552.60	-3,868.20
Multi-Family 2" Meter: \$96.71x 12 = \$1160.52			6.00	-1,160.52	-6,963.12
	4,929.00	5,418.00	7,311.00	5,259.00	5,550.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
			Units	Price	Amount
Water Sales - Water Only-Meter	7,939.80	13,158.00	7,939.80	12,663.75	7,939.80
Water Sales - Water Only-Consu...	13,209.00	17,286.00	13,209.00	16,417.50	19,500.00
Description					
PY Consumption			13,000.00	-1.50	-19,500.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Water Sales - School-Consumpti...	29,856.00	26,116.50	29,856.00	30,699.00	29,856.00
Description					
Consumption		19,904.00		-1.50	-29,856.00
Water Sales - Irrigation-Meter	14,262.48	15,003.78	14,976.12	17,083.25	17,186.52
Description					
Irrigation 1" Meter: \$46.05 x 12 = \$552.60		8.00	-552.60		-4,420.80
Irrigation 2" Meter: \$96.71x 12 = \$1160.52		11.00	-1,160.52		-12,765.72
Water Sales - Irrigation-Consump...	52,780.50	44,076.00	52,780.50	50,706.00	52,500.00
Description					
PY Consumption		35,000.00		-1.50	-52,500.00
Permits & Inspections	500.00	180.00	120.00	660.00	360.00
Connection Fees	0.00	21,754.95	4,503.30	24,768.15	9,006.60
Description					
Connection Fee \$2251.65		4.00	-2,251.65		-9,006.60
Water Supply Fee	0.00	0.00	10,000.00	55,000.00	20,000.00
Description					
Water Supply Fee		4.00	-5,000.00		-20,000.00
Meter Installation	0.00	1,800.00	1,200.00	6,600.00	2,400.00
Description					
Meter Installation Fee		4.00	-600.00		-2,400.00
Fees & Charges	27,000.00	21,156.50	20,000.00	33,373.71	23,000.00
Delinquent Fees & Penalties	42,000.00	51,063.22	31,000.00	34,786.65	30,000.00
Description					
Penalties		12.00	-2,500.00		-30,000.00
Mechanic Service Reimbursement	18,600.00	14,841.16	19,408.50	13,461.08	19,533.44

01-411522-00-0

Budget Detail

Budget Code

Preliminary

01-413041-00-0

Budget Detail

Budget Code

Preliminary

Preliminary

01-413042-00-0

Budget Detail

Budget Code

Preliminary

01-415000-00-0

Budget Detail

Budget Code

Preliminary

01-416000-00-0

Budget Detail

Budget Code

Preliminary

01-416500-00-0

Budget Detail

Budget Code

Preliminary

01-417000-00-0

Budget Detail

Budget Code

Preliminary

01-419000-00-0

Budget Detail

Budget Code

Preliminary

01-419500-00-0

Budget Detail

Budget Code

Preliminary

01-419700-00-0

Budget Detail

Budget Code

Preliminary

Budget Worksheet

FY 2019-2020 Total Budget
 FY 2019-2020 Total Activity
 FY 2020-2021 Total Budget
 FY 2020-2021 Total Activity
 FY 2021-2022 Total Budget

Budget Detail
 Budget Code
 Preliminary

Description
 Mechanic Service Reimbursement

Units Price Amount
 0.50 -39,066.87 -19,533.44

01-705000-00-0

Special Assmts - Water Standby

18,000.00 16,363.10 18,000.00 15,122.40 18,000.00

01-705500-00-0

Special Assmts - PY Water Standby

4,800.00 8,789.10 4,800.00 1,840.98 4,800.00

01-706000-00-0

Penalties On Delinquent Taxes

1,610.00 4,732.24 1,600.00 2,000.89 500.00

01-740000-00-0

Grant Revenue

75,000.00 90,257.50 37,500.00 15,990.10 305,000.00

Budget Detail

Budget Code

Preliminary

Preliminary

Preliminary

Description

DWR Grant

Grant reimbursement from Bureau of Rec

Small Scale

MWA Strategic Partners

Units

Price

Amount

1.00

-250,000.00

-250,000.00

1.00

-50,000.00

-50,000.00

1.00

-5,000.00

-5,000.00

Revenue Total: 2,552,924.06 3,090,176.91 2,590,020.03 3,250,723.01 2,978,255.34

Fund: 01 - Water Operations Total: 2,552,924.06 3,090,176.91 2,590,020.03 3,250,723.01 2,978,255.34

Report Total: 2,552,924.06 3,090,176.91 2,590,020.03 3,250,723.01 2,978,255.34



Helendale CSD

Budget Worksheet

Water fund Expense

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 01 - Water Operations Expense					
<u>01-500001-00-0</u>	274,236.56	239,674.03	263,647.00	246,385.38	279,247.02
Salaries - Full Time					
<u>01-500002-00-0</u>	14,000.00	13,592.28	14,000.00	12,567.43	14,000.00
Salaries - Overtime					
<u>01-500003-00-0</u>	14,310.00	14,067.14	14,310.00	13,262.86	14,090.00
Salaries - On-Call Pay					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
On-Call Fri-Sun: 3 days x 52 weeks	157.00		50.00		7,850.00
On-Call Mon-Thur: 4 days x 52 weeks	208.00		30.00		6,240.00
<u>01-500004-00-0</u>	37,160.00	27,848.49	38,817.00	29,251.86	19,534.00
Salaries - Part-Time Mechanic					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Mechanic @ 50%	0.50		39,068.00		19,534.00
<u>01-510000-00-0</u>	40,773.48	28,344.92	36,040.00	27,891.02	35,427.09
PERS Retirement					
<u>01-510001-00-0</u>	42,921.84	44,333.98	62,400.00	41,621.12	62,400.00
Benefit Plan					
<u>01-510002-00-0</u>	18,854.16	21,424.74	7,364.00	22,434.86	5,766.15
Workers Compensation					
<u>01-510003-00-0</u>	6,939.67	4,883.52	6,611.81	6,508.55	6,919.23
Payroll Taxes - FICA/Medicare					
<u>01-510009-00-0</u>	0.00	2,142.38	2,665.00	2,450.80	2,800.00
PEPRA Retirement Laboratory					
<u>01-521000-00-0</u>	6,000.00	3,382.50	4,000.00	7,428.00	6,000.00
Analysis Contractual Services					
<u>01-521500-00-0</u>	13,350.00	36,315.39	20,000.00	50,313.00	21,080.00
Analysis Contractual Services					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Description					
Apple Valley Communication	12.00		58.33		700.00
Dig Alert	0.50		1,000.00		500.00
Dig Alert Annual Fee	1.00		475.00		475.00
Electrical Contractor	1.00		5,000.00		5,000.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Preliminary HACH			1.00	5,000.00	5,000.00
Preliminary Misc			1.00	7,905.00	7,905.00
Preliminary SCADA			1.00	1,500.00	1,500.00
<u>01-521501-00-0</u>	4,000.00	0.00	6,000.00	1,000.00	6,000.00
Engineering Services					
<u>01-521600-00-0</u>	4,800.00	7,830.47	7,050.00	21,848.41	27,412.00
Software Support					
Budget Detail					
Budget Code					
Preliminary Description			Units	Price	Amount
Preliminary GIS Support - 2 Licenses			2.00	3,400.00	6,800.00
Preliminary Sensus (Software & Basestation Maintenance)			1.00	16,112.00	16,112.00
Preliminary Tyler			1.00	2,250.00	2,250.00
Preliminary Tyler AMR Data Sync			1.00	2,250.00	2,250.00
<u>01-523000-00-0</u>	15,380.00	15,914.16	18,200.00	15,219.22	22,600.00
Permits and Fees					
Budget Detail					
Budget Code					
Preliminary Description			Units	Price	Amount
Preliminary Annual Fuel Tank Testing 50%			0.50	1,400.00	700.00
Preliminary MDAQMD			2.00	400.00	800.00
Preliminary Misc			1.00	1,000.00	1,000.00
Preliminary SB County Fire			4.00	525.00	2,100.00
Preliminary SWRCB			1.00	18,000.00	18,000.00
<u>01-524000-00-0</u>	2,000.00	0.00	2,000.00	0.00	2,000.00
Equipment Rental					
<u>01-524500-00-0</u>	8,712.00	656.96	8,712.00	1,422.99	10,160.00
Education and Training					
Budget Detail					
Budget Code					
Preliminary Description			Units	Price	Amount
Preliminary Certifications / Renewal			6.00	125.00	750.00
Preliminary CEU Training / Registration - Tri State & Others			3.00	200.00	600.00
Preliminary Confined Space			2.00	300.00	600.00
Preliminary HDWMA			16.00	45.00	720.00
Preliminary Lodging (\$132/day), Travel & Meals (\$57/day)			10.00	189.00	1,890.00
Preliminary Miscellaneous			1.00	1,500.00	1,500.00
Preliminary Sensus Conference			2.00	900.00	1,800.00
Preliminary Traffic Flagging			2.00	300.00	600.00
Preliminary Training			2.00	500.00	1,000.00
Preliminary Trench Shoring			1.00	300.00	300.00
Preliminary Water Smart Conference			1.00	400.00	400.00

Budget Worksheet

FY 2019-2020 Total Budget **FY 2019-2020 Total Activity** **FY 2020-2021 Total Budget** **FY 2020-2021 Total Activity** **FY 2021-2022 Total Budget**

01-527500-00-0		01-527501-00-0		01-531000-00-0		01-532500-00-0		01-541000-00-0		
Budget Detail		Budget Detail		Budget Detail		Budget Detail		Budget Detail		
Budget Code	Description	Units	Price	Amount	Units	Price	Amount	Units	Price	Amount
Preliminary	Rents and Leases - Water Shop	12.00	800.00	9,600.00	8,000.00	9,600.00	8,000.00	9,600.00	9,600.00	9,600.00
	Water Shop Lease Paid to Park									9,600.00
	Rent - BUM Tank Sites	1.260	1,260.00	1,260.00	1,890.00	1,260.00	1,890.00	1,260.00	1,260.00	1,260.00
	Utilities - Electric	113,730.00	113,730.00	110,264.60	112,088.93	124,106.40	112,088.93	207,247.04	207,247.04	207,247.04
	Description	Units	Price	Amount	Units	Price	Amount	Units	Price	Amount
	New Edison Service - Well #13	1.00	5,000.00	5,000.00						
	Water Shop/Park = 0.5 x \$161.57= \$80.79	12.00	80.79	969.48						
	Well #1 3-029-4595-77	12.00	5,750.82	69,009.84						
	Well #13	12.00	5,795.83	69,549.96						
	Well #2: 3-029-4601-27	12.00	297.19	3,566.28						
	Well #3 3-029-4595-87	12.00	113.00	1,356.00						
	Well #4 3-029-4596-03	12.00	4,426.70	53,120.40						
	Well #6 3-029-4596-36	12.00	183.61	2,203.32						
	Well #7 3-029-4596-44	12.00	98.87	1,186.44						
	Well #8 3-029-4596-58	12.00	56.50	678.00						
	Well #9: 3-029-4596-71	12.00	50.61	607.32						
	Utilities - Gas	540.00	540.00	217.26	540.00	540.00	217.26	1,500.00	1,500.00	1,500.00
	Description	Units	Price	Amount	Units	Price	Amount	Units	Price	Amount
	Water Shop	12.00	125.00	1,500.00						
	Utilities - Telephone	4,896.00	4,245.30	5,000.00						
	Description	Units	Price	Amount	Units	Price	Amount	Units	Price	Amount
	Mechanic - 50%	12.00	31.00	372.00						
	Misc	1.00	104.00	104.00						
	Verizon - 4 Water Staff	12.00	314.00	3,768.00						
	Verizon Wireless - Tablet (4 units)	12.00	63.00	756.00						
	Operations and Maintenance	90,000.00	55,742.84	90,000.00						
	Description	Units	Price	Amount	Units	Price	Amount	Units	Price	Amount
	Distributon Parts & Materials / Maintenance	1.00	65,000.00	65,000.00						
	Servic									
	Meters and Meter Parts	1.00	25,000.00	25,000.00						

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
01-545000-00-0	10,000.00	9,660.61	10,000.00	9,694.61	10,000.00
Vehicle Maintenance					
01-545001-00-0	14,000.00	12,085.39	13,000.00	14,931.79	17,700.00
Vehicle Fuel					
01-552700-00-0	400.00	1,042.32	1,100.00	1,305.92	1,500.00
Mileage and Travel Reimbursem...					
01-553000-00-0	24,000.00	15,920.26	12,000.00	16,559.54	13,000.00
Operating Supplies					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Clorine	1.00		7,000.00		7,000.00
Misc Operating Supplies	1.00		6,000.00		6,000.00
Budget Code					
Preliminary					
01-553555-00-0	1,500.00	0.00	1,580.00	0.00	4,158.00
Water Conservation Program					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Description					
AWAC Calendar	300.00		1.26		378.00
Misc	1.00		380.00		380.00
Toilet Rebate Program	25.00		100.00		2,500.00
Water Audit	1.00		100.00		100.00
Water Conservation Printed Materials	1.00		500.00		500.00
Water Conservation Workshop	3.00		100.00		300.00
Budget Code					
Preliminary					
01-553600-00-0	3,074.00	2,629.75	3,932.00	1,970.71	3,500.00
Uniforms					
01-554600-00-0	2,750.00	1,251.67	2,750.00	3,004.32	2,750.00
Small Tools					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Mechanic Small Tool	0.50		1,500.00		750.00
Misc	1.00		2,000.00		2,000.00
Budget Code					
Preliminary					
01-556500-00-0	335.00	-75.42	335.00	441.42	125.00
Dues & Subscriptions					
Budget Detail					
Budget Code					
Preliminary					
Description					
HDMWA	5.00		25.00		125.00
Budget Code					
Preliminary					
01-561000-00-0	7,360.00	3,510.36	7,400.00	7,297.50	8,100.00
Watermaster Fees					
01-595001-00-0	0.00	172,638.90	164,705.05	155,394.57	136,196.32
Interest Expense					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
2008 Loan - 08-073	1.00		8,516.76		8,516.76
2014 Loan - 14-017	1.00		127,679.56		127,679.56

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Debt Service	388,733.68	213,358.89	224,028.64	212,126.82	395,112.77
Description			Units	Price	Amount
2008 Loan 08-703			1.00	38,897.43	38,897.43
2014 Loan - 14-017			1.00	171,215.34	171,215.34
Pittman Water Rigths 1-22/1-23			1.00	185,000.00	185,000.00
Admin Allocation	491,510.87	490,617.36	558,207.22	465,172.70	576,796.94
Description			Units	Price	Amount
50% of Admin allocation			0.50	1,153,593.88	576,796.94

Expense Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56

Fund: 01 - Water Operations Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56

Report Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56

01-800000-00-0

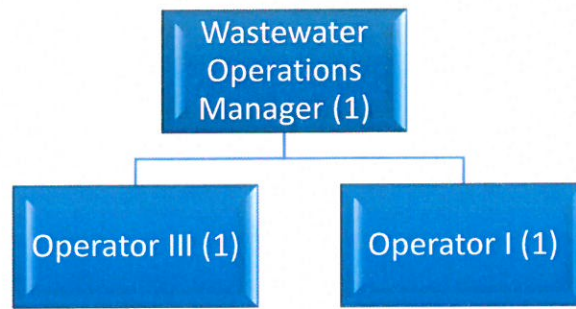
Budget Detail

Budget Code
Preliminary
Preliminary
Preliminary

01-999100-00-0

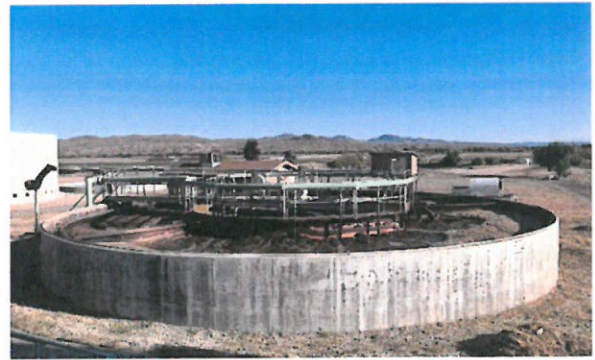
Budget Detail

Budget Code
Preliminary



DEPARTMENT DESCRIPTION

The wastewater 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 the



majority of secondary water onsite with a portion used to irrigate a crop at a designated area, isolated from the public, at the Helendale Community Park. 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 several 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 regular maintenance of the plant works which includes the headworks, primary and secondary clarifiers, digester and drying beds.

Wastewater System

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

2020-21 HIGHLIGHTS

- Installed secondary irrigation pumps
- Installed irrigation manifold and piping for secondary irrigation area
- Secondary Irrigation area online
- Designed and constructed manifold between percolation ponds to provide each irrigation pump with its own suction line
- Installed sewer line to new park restroom
- Installed new sewer connection from sewer main on Peninsula Lane
- Began removing coating on primary clarifier to repair and recoat in house
- Purchased Mr. Manhole asphalt cutter to remove manhole rings and seat assembly.

2021-22 GOALS

- Build fencing enclosure at headworks
- Complete manhole rehabilitation project
- 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
- Completion of new maintenance building
- Replacement of the plant sludge lines and compressor
- Replace the VFD's for the Trickling Filter feed pumps
- Install security camera system

	Actual 2018	Actual 2019	Actual 2020
Tons of Sludge Removed	50.10	51.58	34.20
Influent in Gallons Per Day	410,000	428,000	424,000
Effluent in Gallons Per Day	502,000	491,000	421,000
Miles of Gravity Sewer Cleaned	4	2.6	3.5





Helendale CSD

Budget Worksheet Sewer Fund Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 02 - Sewer Operations					
Revenue					
<u>02-410010-00-0</u>					
Budget Detail					
Budget Code					
Preliminary	1,189,334.40	1,191,966.60	1,189,334.40	1,093,158.94	1,192,412.16
Sewer Charges - Single Family					
Description					
Single Family = \$36.64 x 12 months=439.68 /		2,712.00		-439.68	
EDU					-1,192,412.16
<u>02-410110-00-0</u>					
Budget Detail					
Budget Code					
Preliminary	22,423.68	20,664.96	22,423.68	20,921.44	20,664.96
Sewer Charges - Multi-Family					
Description					
Sewer rate = \$36.64 x 12 months=439.68 /					
EDU					-20,664.96
<u>02-411020-00-0</u>					
Budget Detail					
Budget Code					
Preliminary	47,045.76	43,125.28	47,045.76	47,027.44	47,045.76
Sewer Charges - Commercial					
Description					
Church = \$36.64 x 12 months=439.68 / EDU					
Commercial = \$36.64 x 12 months=439.68 /					
EDU					-29,898.24
Mobile Home = \$36.64 x 12 months=439.68 /					
EDU					-1,319.04
Motel = \$36.64 x 12 months=439.68 / EDU					
Preliminary					-13,630.08
<u>02-411470-00-0</u>					
Budget Detail					
Budget Code					
Preliminary	2,198.40	2,015.20	2,198.40	2,418.24	2,198.40
Sewer Charges - Park					
Description					
Sewer rate = \$36.64 x 12 months=439.68 /					
EDU					-2,198.40
<u>02-411520-00-0</u>					
Budget Detail					
Budget Code					
Preliminary	16,268.16	14,912.48	16,268.16	16,268.16	16,268.16
Sewer Charges - School					
Description					
Sewer rate = \$36.64 x 12 months=439.68 /					
EDU					-16,268.16

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Sewer Charges - Irrigation w/Res...	1,758.72	1,612.16	1,758.72	1,758.72	1,758.72
Description					
Sewer rate = \$36.64 x 12 months=439.68 / EDU					
Permits & Inspection	0.00	657.00	0.00	2,409.00	876.00
Description					
Permit & Inspection Fees					
Connection Fees	0.00	10,082.85	438.00	36,970.45	13,443.60
Description					
Sewer Connection Fees					
Delinquent Fees & Penalties	18,000.00	17,986.35	15,000.00	16,491.40	15,000.00
Description					
Penalties					
Special Assmts - Sewer Standby	15,000.00	13,676.40	15,000.00	11,860.35	15,000.00
Special Assmts - PY Sewer Stand...	4,800.00	8,766.30	4,800.00	1,829.58	2,400.00
Penalties on Delinquent Taxes	1,550.00	4,612.36	1,550.00	648.38	600.00
Gain or Loss on Sale of Assets	0.00	0.00	0.00	0.00	1,000.00
Revenue Total:	1,318,379.12	1,330,077.94	1,315,817.12	1,254,762.10	1,328,667.76
Fund: 02 - Sewer Operations Total:	1,318,379.12	1,330,077.94	1,315,817.12	1,254,762.10	1,328,667.76
Report Total:	1,318,379.12	1,330,077.94	1,315,817.12	1,254,762.10	1,328,667.76

02-413040-00-0

Budget Detail

Budget Code

Preliminary

02-415000-00-0

Budget Detail

Budget Code

Preliminary

02-416000-00-0

Budget Detail

Budget Code

Preliminary

02-419500-00-0

Budget Detail

Budget Code

Preliminary

02-705000-00-0

Budget Detail

Budget Code

Preliminary

02-706000-00-0

Budget Detail

Budget Code

Preliminary

02-711900-00-0

Budget Detail

Budget Code

Preliminary

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
<u>01-545000-00-0</u>					
Vehicle Maintenance	10,000.00	9,660.61	10,000.00	9,694.61	10,000.00
<u>01-545001-00-0</u>					
Vehicle Fuel	14,000.00	12,085.39	13,000.00	14,931.79	17,700.00
<u>01-552700-00-0</u>					
Mileage and Travel Reimburse...	400.00	1,042.32	1,100.00	1,305.92	1,500.00
<u>01-553000-00-0</u>					
Operating Supplies	24,000.00	15,920.26	12,000.00	16,559.54	13,000.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Clorine			1.00	7,000.00	7,000.00
Misc Operating Supplies			1.00	6,000.00	6,000.00
<u>01-553555-00-0</u>					
Water Conservation Program	1,500.00	0.00	1,580.00	0.00	4,158.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Description					
AWAC Calendar			300.00	1.26	378.00
Misc			1.00	380.00	380.00
Toilet Rebate Program			25.00	100.00	2,500.00
Water Audit			1.00	100.00	100.00
Water Conservation Printed Materials			1.00	500.00	500.00
Water Conservation Workshop			3.00	100.00	300.00
<u>01-553600-00-0</u>					
Uniforms	3,074.00	2,629.75	3,932.00	1,970.71	3,500.00
<u>01-554600-00-0</u>					
Small Tools	2,750.00	1,251.67	2,750.00	3,004.32	2,750.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Mechanic Small Tool			0.50	1,500.00	750.00
Misc			1.00	2,000.00	2,000.00
<u>01-556500-00-0</u>					
Dues & Subscriptions	335.00	-75.42	335.00	441.42	125.00
Budget Detail					
Budget Code					
Preliminary					
Description					
HDMWA			5.00	25.00	125.00
<u>01-561000-00-0</u>					
Watermaster Fees	7,360.00	3,510.36	7,400.00	7,297.50	8,100.00
<u>01-595001-00-0</u>					
Interest Expense	0.00	172,638.90	164,705.05	155,394.57	136,196.32
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
2008 Loan - 08-073			1.00	8,516.76	8,516.76
2014 Loan - 14-017			1.00	127,679.56	127,679.56

Budget Worksheet

01-800000-00-0
 Budget Detail
 Budget Code
 Preliminary
 Preliminary
 Preliminary

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Debt Service	388,733.68	213,358.89	224,028.64	212,126.82	395,112.77
Description					
2008 Loan 08-703			Units	Price	Amount
2014 Loan - 14-017			1.00	38,897.43	38,897.43
Pittman Water Rigths 1-22/1-23			1.00	171,215.34	171,215.34
			1.00	185,000.00	185,000.00

01-999100-00-0
 Budget Detail
 Budget Code
 Preliminary

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Admin Allocation	491,510.87	490,617.36	558,207.22	465,172.70	576,796.94
Description					
50% of Admin allocation			Units	Price	Amount
			0.50	1,153,593.88	576,796.94

Expense Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56
 Fund: 01 - Water Operations Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56
 Report Total: 1,666,815.26 1,687,478.58 1,741,257.12 2,408,428.98 2,018,981.56



Helendale CSD

Budget Worksheet

Sewer Fund Expense

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

Fund: 02 - Sewer Operations Expense		FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
02-500001-00-0	Salaries - Full Time	216,756.80	220,330.08	228,925.00	211,595.14	241,820.80
02-500002-00-0	Salaries - Overtime	15,162.00	17,964.36	15,162.00	16,215.32	12,000.00
02-500003-00-0	Salaries - On-Call Pay	14,310.00	13,907.14	14,310.00	13,252.86	14,090.00
02-510000-00-0	PERS Retirement	32,668.99	23,090.87	30,795.00	21,994.78	28,544.98
02-510001-00-0	Benefit Plan	39,828.54	38,096.80	46,800.00	45,001.14	46,800.00
02-510002-00-0	Workers Compensation	16,413.46	18,650.92	7,018.00	14,999.84	4,609.89
02-510003-00-0	Payroll Taxes - FICA/Medicare	3,350.47	2,336.25	3,508.34	3,331.42	3,709.98
02-510009-00-0	PEPRA Retirement Laboratory	0.00	2,818.57	3,224.00	2,873.17	3,671.43
02-521000-00-0	Analysis Contractual Services	19,000.00	26,313.50	25,000.00	26,843.50	25,000.00
02-521500-00-0		45,682.00	11,193.62	40,000.00	20,993.98	44,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
Preliminary	Apple Valley Communication - Alarms		12.00	36.00	432.00	
Preliminary	Atlas Labs		1.00	9,000.00	9,000.00	
Preliminary	Dig Alert		350.00	3.14	1,100.00	
Preliminary	Electrical Work		1.00	5,150.00	5,150.00	
Preliminary	Misc		1.00	6,318.00	6,318.00	
Preliminary	Sewer Line Cleaning		1.00	22,000.00	22,000.00	
02-521501-00-0	Engineering Services	10,000.00	0.00	10,000.00	0.00	2,500.00
02-521600-00-0	Software/GIS Support	2,400.00	2,400.00	2,400.00	2,777.10	5,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
Preliminary	GIS Support		1.00	2,400.00	2,400.00	
Preliminary	miscellaneous		1.00	2,600.00	2,600.00	

Budget Worksheet

FY 2019-2020 Total Budget 26,000.00
 FY 2019-2020 Total Activity 24,356.25
 FY 2020-2021 Total Budget 27,617.00
 FY 2020-2021 Total Activity 30,099.06
 FY 2021-2022 Total Budget 35,000.00

02-523000-00-0

Budget Detail

Description	Units	Price	Amount
Permits and Fees			
Annual Fuel Tank Test 50%	0.50	1,400.00	700.00
MDAQMD - Sludge Gas pod, Diesel Eng, WWTP, Nat Gas	1.00	3,000.00	3,000.00
Miscellaneous	1.00	4,500.00	4,500.00
SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC CHG	1.00	1,000.00	1,000.00
SWRCB - Threat / Complexity 2B	1.00	22,000.00	22,000.00
SWRCB - Threat / Complexity 3C	1.00	3,800.00	3,800.00
Education and Training	6,467.00	6,467.00	7,485.00

02-524500-00-0

Budget Detail

Description	Units	Price	Amount
Certification Refresher	1.00	850.00	850.00
Certifications / Renewal	3.00	240.00	720.00
CEU Training / Registration - Tri State & Others	2.00	200.00	400.00
Confined Space	3.00	300.00	900.00
CWEA Collections	5.00	110.00	550.00
CWEA Training	3.00	188.00	564.00
Lodging (\$132/day) & Meals (\$57/day)	9.00	189.00	1,701.00
Traffic Flagging Training	3.00	300.00	900.00
Trench Shoring	3.00	300.00	900.00
Utilities - Electric	79,750.34	62,015.34	89,613.00

02-531000-00-0

Budget Detail

Description	Units	Price	Amount
Misc	1.00	3,533.68	3,533.68
Schooner Lift Station: 3-029-4595-25	12.00	47.08	564.96
Secondary Recycled	1.00	4,280.00	4,280.00
SLP Lift Station: 3-029-4595-45	12.00	76.51	918.12
Smithson Lift Station: 3-029-4595-64	12.00	1,056.95	12,683.40
Sod Farm: 3-29-9011-74	12.00	1,142.87	13,714.44
WWTP Blower Room: 3-029-4594-81	12.00	4,493.20	53,918.40
Utilities - Gas	720.00	720.00	720.00

02-531001-00-0

Budget Worksheet

		FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
	Southwest Gas - WWTP			12.00	60.00	720.00
<u>02-531002-00-0</u>	Utilites-Water- WWTP	0.00	0.00	0.00	0.00	300.00
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
	Utilities - Water Internal			200.00	1.50	300.00
<u>02-531006-00-0</u>	Sludge/Compost Disposal	7,800.00	9,101.52	6,300.00	4,673.42	6,620.00
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
Preliminary	Burrtec Hauling - Sludge			4.00	475.00	1,900.00
	Sludge Disposal= Tipping Fee - Biosolids			80.00	59.00	4,720.00
<u>02-532500-00-0</u>	Telephone	4,896.00	4,399.52	4,896.00	3,202.69	4,896.00
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
Preliminary	Frontier Landlines Alarm for Process			12.00	60.00	720.00
Preliminary	Mechanic - 50%			12.00	30.00	360.00
Preliminary	Smithson Lift Station			12.00	60.00	720.00
Preliminary	Verizon Wireless - Tablet			12.00	26.00	312.00
Preliminary	Verizon Wireless- 3 Operators			12.00	232.00	2,784.00
<u>02-541000-00-0</u>	Operations and Maintenance	30,000.00	21,944.25	25,000.00	15,866.93	18,000.00
<u>02-545000-00-0</u>	Vehicle Maintenance	16,820.00	18,612.37	16,820.00	15,812.12	17,567.20
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
Preliminary	General Vehicle Repair Parts & Services			1.00	1,940.00	1,940.00
	Mechanic Labor Reimbursement from Water			0.40	39,068.00	15,627.20
<u>02-545001-00-0</u>	Vehicle Fuel	8,500.00	8,013.89	9,000.00	5,541.62	9,000.00
<u>02-552700-00-0</u>	Mileage and Travel Reimburse...	200.00	1,215.50	1,200.00	1,346.36	1,500.00
<u>02-553000-00-0</u>	Operating Supplies	10,000.00	5,730.02	5,000.00	10,142.48	12,000.00
<u>02-553555-00-0</u>	Public Outreach	550.00	406.76	550.00	0.00	550.00
Budget Detail						
Budget Code						
Preliminary	Description			Units	Price	Amount
Preliminary	Fog Flyer			500.00	0.30	150.00
Preliminary	Misc			1.00	100.00	100.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Preliminary					
Outreach Materials					
Uniforms	3,018.00	1,924.42	3,243.00	1,958.02	3,243.00
Small Tools	4,000.00	1,365.56	3,000.00	1,990.92	4,500.00
Description			Units	Price	Amount
Mechanic Small Tool			0.50	2,000.00	1,000.00
Misc			1.00	3,500.00	3,500.00
Dues & Subscriptions	643.00	292.00	643.00	352.00	710.00
Description			Units	Price	Amount
CWEA			3.00	220.00	660.00
HDMWA (High Desert Mtn Water Assoc)			2.00	25.00	50.00
Interest Expense	0.00	22,502.69	18,325.36	17,136.25	13,000.08
Description			Units	Price	Amount
2020 Loan Refinance 02-024			1.00	13,000.08	13,000.08
Debt Service	75,041.63	52,495.16	56,716.27	59,345.22	59,376.76
Description			Units	Price	Amount
2020 Loan Refinance 02-024			1.00	59,376.76	59,376.76
Admin Allocation	481,680.66	480,805.07	547,043.08	455,869.20	565,261.00
Description			Units	Price	Amount
49% of Admin allocation			0.49	1,153,593.88	565,261.00
Interfund Transfer Out/(In)	-42,100.00	0.00	-42,100.00	-35,083.30	-42,100.00
Description			Units	Price	Amount
Interfund Loan Payment Receipt (From Park)			1.00	-42,100.00	-42,100.00
Expense Total:	1,118,763.55	1,207,796.66	1,197,333.35	1,350,114.26	1,238,989.12
Fund: 02 - Sewer Operations Total:	1,118,763.55	1,207,796.66	1,197,333.35	1,350,114.26	1,238,989.12
Report Total:	1,118,763.55	1,207,796.66	1,197,333.35	1,350,114.26	1,238,989.12

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. 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.



2020 Solid Waste Activity

Average Number of Customers	2435
Average Number of Green Trash Bins	2,641
Average Number of Blue Bins	2,676
Dump Passes Issued	2,172

2020-21 HIGHLIGHTS

- Held one Community Clean Up Days
- Continued Mattress Recycling Program at the Thrift Store
- Continued E-Waste
- Continued Green Waste Recycling Program
- Continue to offer two bulky item pick-ups per year per customer account



2021-22 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

Activity	Annual Quantity FY2019	Annual Quantity FY 2020	Annual Quantity FY 2021
Number of Clean Up Days	2	1	2
Tons of Green Waste Recycled (Thrift Store)	70.07	104.17	113.06
Tons of Metal Recycled (Thrift Store)	30.52	36.4	28.08
Pounds of E-Waste Recycled (Thrift Store)	34,337	19,078	19,692
Mattresses Recycled	557	689	737
Tons of Recycling Collected	668.65	720.85	804.05
Tons of Refuse Collected	3,787	3,861	4,145

Budget Worksheet

Solid Waste Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

Helendale CSD



	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 06 - Solid Waste Disposal Revenue					
06-410000-00-0					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Charges for Services - Solid Waste	508,402.20	509,181.20	582,089.44	510,155.38	578,519.28
Description					
218 Recovery \$0.07 x 12 months = \$0.84		2,385.00		-0.84	-2,003.40
Condo \$18.64 x 12 months = \$223.68 (w/ESFR)		54.00		-223.68	-12,078.72
Duplex \$37.28 x 12 months = \$447.36		1.00		-447.36	-447.36
Extra Recycling Barrel \$1.47 x 12 months = \$17.64		10.00		-17.64	-176.40
Extra Trash Barrel \$7.48 x 12 = \$89.76		220.00		-89.76	-19,747.20
Green Waste Hauling = \$0.37 x 12 = \$4.44		2,385.00		-4.44	-10,589.40
Recycling Service \$1.84 x 12 months = \$22.08		2,385.00		-22.08	-52,660.80
Trash Service \$16.80 x 12 months = \$201.60		2,385.00		-201.60	-480,816.00
06-419000-00-0					
Budget Detail					
Budget Code					
Preliminary					
Other Fees & Services	0.00	0.00	0.00	365.00	0.00
Delinquent Fees & Penalties	7,300.00	7,315.26	7,000.00	7,235.98	7,200.00
Description					
Penalties		12.00		-600.00	-7,200.00
06-705000-00-0					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Special Assmts - ESFR	235,278.00	224,528.27	232,347.06	225,570.16	233,453.88
Description					
Condo ESFR \$85.14		54.00		-85.14	-4,597.56
Single Family ESFR \$85.14		2,688.00		-85.14	-228,856.32
Special Assmts - Pr Yr Refuse Lan...	6,500.00	7,459.38	3,500.00	5,266.26	3,500.00
Penalties on Delinquent Taxes	2,500.00	1,740.28	4,000.00	2,038.14	2,000.00
Recycling Revenue	0.00	0.00	0.00	0.00	7,160.00
06-712100-00-0					

Budget Worksheet

Budget Detail Budget Code Preliminary Preliminary	Description	FY 2019-2020		FY 2019-2020		FY 2020-2021		FY 2020-2021		FY 2021-2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity
06-740000-00-0	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
06-999700-00-0	Board Discretionary Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
	Revenue Total:	759,980.20	750,224.39	750,224.39	750,224.39	828,936.50	750,630.92	750,630.92	750,630.92	852,833.16	852,833.16
	Fund: 06 - Solid Waste Disposal Total:	759,980.20	750,224.39	750,224.39	750,224.39	828,936.50	750,630.92	750,630.92	750,630.92	852,833.16	852,833.16
	Report Total:	759,980.20	750,224.39	750,224.39	750,224.39	828,936.50	750,630.92	750,630.92	750,630.92	852,833.16	852,833.16



Helendale CSD

Budget Worksheet Solid Waste Expense

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 06 - Solid Waste Disposal Expense					
<u>06-500001-00-0</u> Salaries - Full Time	73,320.00	67,726.54	79,269.00	78,121.44	85,425.60
<u>06-510000-00-0</u> PERS Retirement	6,383.31	216.33	0.00	310.17	0.00
<u>06-510001-00-0</u> Benefit Plan	21,690.36	20,455.29	31,200.00	21,138.83	31,200.00
<u>06-510002-00-0</u> Workers Compensation	4,076.44	4,631.79	1,768.00	3,475.27	3,455.55
<u>06-510003-00-0</u> Payroll Taxes - FICA/Medicare	1,063.14	705.04	1,149.40	1,033.69	1,238.67
<u>06-510005-00-0</u> Vision / Dental Expense	0.00	1,158.97	0.00	1,266.29	0.00
<u>06-510007-00-0</u> Retirement Expense 457	0.00	0.00	0.00	4,624.07	0.00
<u>06-510009-00-0</u> PEPR Retirement	0.00	5,148.89	5,537.00	5,235.32	5,966.98
<u>06-521500-00-0</u> Contractual Services	3,200.00	0.00	0.00	0.00	0.00
<u>06-521510-00-0</u> Contract Service - Burrtec Fees	467,116.80	503,473.96	540,117.12	463,714.30	565,926.48
Budget Detail					
Budget Code					
Preliminary			Units	Price	Amount
Preliminary			54.00	223.68	12,078.72
Preliminary			1.00	447.36	447.36
Preliminary			10.00	17.64	176.40
Preliminary			220.00	89.76	19,747.20
Preliminary			2,385.00	22.08	52,660.80
Preliminary			2,385.00	201.60	480,816.00
<u>06-523000-00-0</u> Permits and Fees	0.00	223.00	0.00	55.00	0.00
<u>06-523500-00-0</u> SB County Disposal Fees	126,072.00	139,568.62	127,956.00	134,607.38	147,600.00
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			12.00	11,500.00	138,000.00
Preliminary			12.00	800.00	9,600.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Green Waste Disposal	12,000.00	16,051.83	14,000.00	8,609.53	10,452.40
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
06-523550-00-0					
Description					
Hauling			40.00	156.31	6,252.40
Tipping Fee			70.00	60.00	4,200.00
06-524500-00-0					
Description					
Education and Training	500.00	0.00	0.00	0.00	0.00
Rents - Storage at Park	0.00	6,000.00	6,000.00	5,000.00	0.00
Telephone	312.00	294.63	312.00	280.41	312.00
06-532500-00-0					
Budget Detail					
Budget Code					
Preliminary					
06-541000-00-0					
Description					
Verizon Wireless - Tablet & Data Plan			12.00	26.00	312.00
06-545000-00-0					
Description					
Operations and Maintenance	0.00	0.00	0.00	18.41	0.00
Vehicle Maintenance	2,200.00	733.62	1,276.32	1,592.92	2,281.34
06-553000-00-0					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
06-553200-00-0					
Description					
Mechanic Labor Reimbursement			0.02	39,066.87	781.34
Parts & Services			1.00	1,500.00	1,500.00
06-553555-00-0					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
06-553600-00-0					
Description					
Clean Up Day - Bags & Gloves			2.00	80.00	160.00
Clean Up Day - Banner			1.00	100.00	100.00
Clean Up Day - Foods			2.00	100.00	200.00
Earth Day - Foods			1.00	400.00	400.00
Earth day - Supplies			1.00	325.00	325.00
Misc			1.00	100.00	100.00
Recycled Art Contest			1.00	250.00	250.00
Workshop - Composting			1.00	200.00	200.00
06-553700-00-0					
Description					
Uniforms	714.00	0.00	439.01	167.92	250.00
Printing Costs	1,100.00	1,246.38	1,300.00	1,062.53	1,300.00

Budget Worksheet

06-999100-00-0

Budget Detail

Budget Code

Preliminary

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Admin Allocation	9,830.22	9,812.41	11,164.14	9,303.50	11,535.94
Description					
1% of Admin allocation					
			Units	Price	Amount
			0.01	1,153,593.88	11,535.94
Expense Total:	735,948.27	780,706.73	826,372.99	743,429.02	871,329.96
Fund: 06 - Solid Waste Disposal Total:	735,948.27	780,706.73	826,372.99	743,429.02	871,329.96
Report Total:	735,948.27	780,706.73	826,372.99	743,429.02	871,329.96

General Government Fund

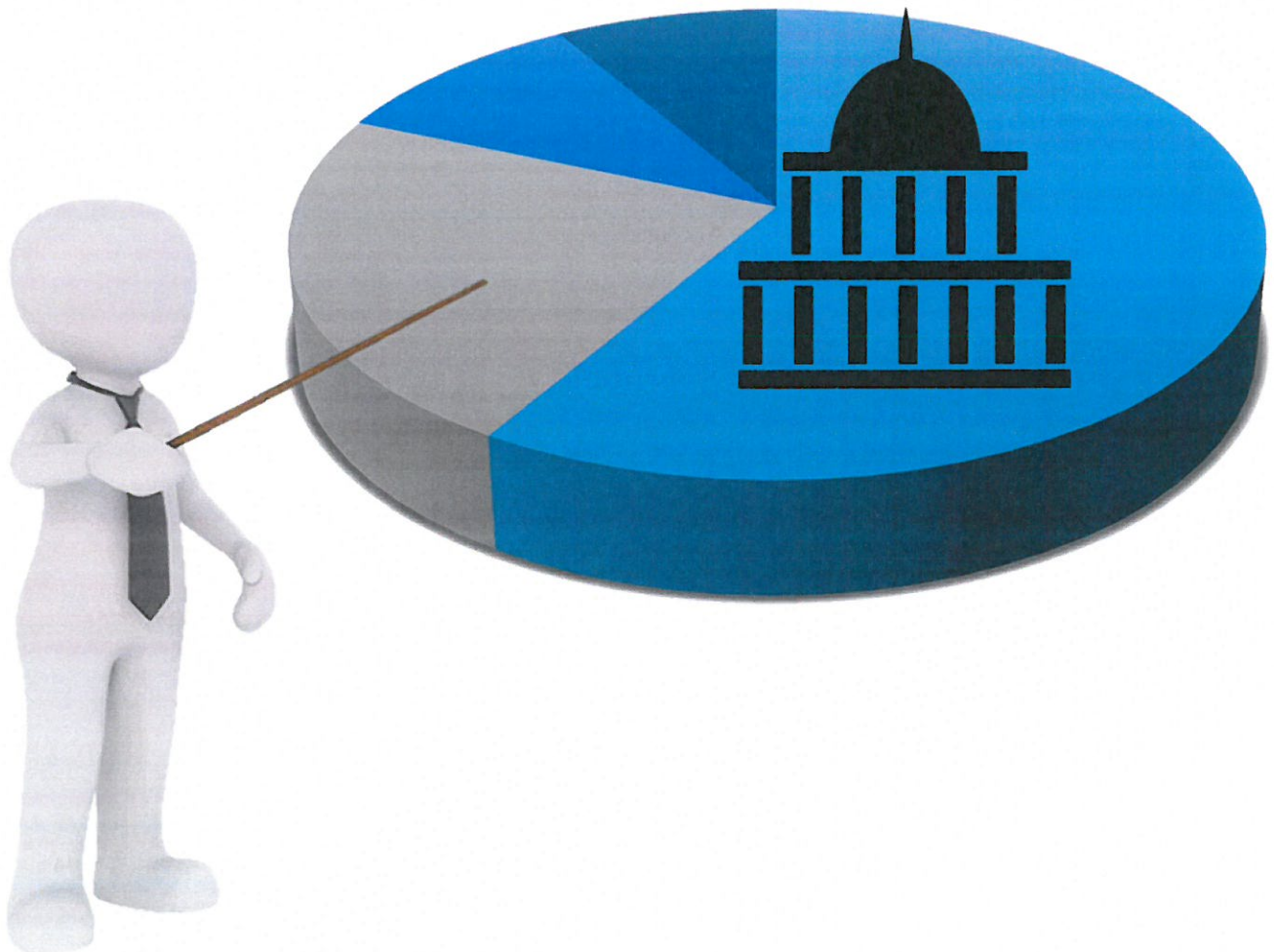
The General Government fund is comprised of the recycling center, park and recreation, District properties and administration funds.

Recycling Center (Fund 03)

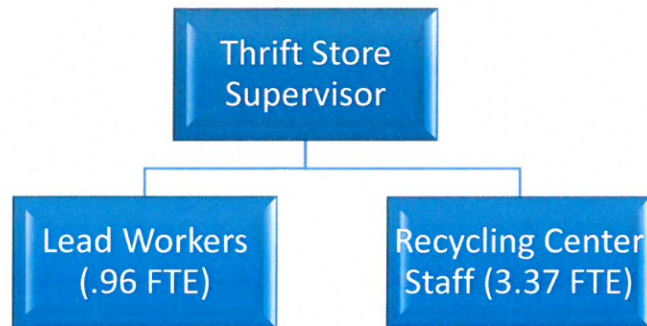
District Properties (Fund 04)

Park & Recreation (Fund 05)

Administration (Fund 10)



Recycling Center



DESCRIPTION

The award winning Recycling Center is located in Suite A at the Community Center on Vista Road. The District offers a variety of recycling programs such as green waste, electronic waste, 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 2022 is to start a tire recycling program for the community.

The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate.





Helendale CSD

Budget Worksheet

Recycling Center/Thrift Store Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Retail Sales - Recycling Center	294,000.00	228,226.99	264,000.00	286,991.87	300,000.00
Grant Revenue	0.00	10,000.00	0.00	0.00	0.00
Board Discretionary Revenue	-74,940.48	0.00	-84,380.00	45.39	-126,740.34
Revenue Total:	219,059.52	238,226.99	179,620.00	287,037.26	173,259.66
Fund: 03 - Recycling Center Total:	219,059.52	238,226.99	179,620.00	287,037.26	173,259.66
Report Total:	219,059.52	238,226.99	179,620.00	287,037.26	173,259.66

Fund: 03 - Recycling Center

Revenue

03-480000-00-0

03-740000-00-0

03-999700-00-0



Helendale CSD

Budget Worksheet

Recycling Center/Thrift Store Expense

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 03 - Recycling Center Expense					
03-500004-00-0	152,959.00	104,354.98	136,326.00	95,893.24	126,472.00
Salaries - Part-Time					
03-510002-00-0	3,081.16	3,501.09	1,121.00	3,257.44	1,090.55
Workers Compensation					
03-510003-00-0	11,701.36	15,789.89	10,429.00	7,335.99	9,675.11
Payroll Taxes - FICA/Medicare					
03-510004-00-0	0.00	0.00	0.00	-477.09	0.00
Unemployment Expense					
03-521500-00-0	5,300.00	718.25	4,300.00	323.89	2,500.00
Contractual Services					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			1.00	1,000.00	1,000.00
Preliminary			1.00	1,000.00	1,000.00
Preliminary			1.00	500.00	500.00
Description					
Climate Control					
Maintenance Services					
Misc					
Education and Training					
03-524500-00-0	500.00	0.00	500.00	0.00	500.00
Education and Training					
03-526601-00-0	5,600.00	4,600.00	500.00	0.00	500.00
Advertising					
03-529900-00-0	3,000.00	3,809.68	3,000.00	3,558.89	4,000.00
Bank Charges					
03-531000-00-0	18,000.00	6,815.48	6,600.00	5,384.30	7,062.00
Utilities - Electric					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			12.00	588.50	7,062.00
Description					
3-037-9555-20					
Telephone					
03-532500-00-0	1,098.00	1,398.34	1,524.00	1,434.68	1,560.00
Telephone					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			12.00	130.00	1,560.00
Description					
Credit Card line					
Operations and Maintenance					
03-541000-00-0	2,000.00	1,715.88	1,000.00	2,072.08	1,500.00
Operations and Maintenance					
03-545000-00-0	0.00	2,828.28	2,000.00	678.27	1,000.00
Vehicle Maintenance					
03-545001-00-0	0.00	426.66	300.00	287.52	400.00
Vehicle Fuel/Propane					
03-553000-00-0	10,000.00	8,956.90	8,000.00	9,898.24	10,000.00
Operating Supplies					
03-553600-00-0	0.00	0.00	0.00	81.71	0.00
Uniforms					

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Small Tools	0.00	0.00	0.00	33.36	0.00
EE Incentive Program	5,820.00	2,969.47	4,020.00	6,108.23	7,000.00
Expense Total:	219,059.52	238,226.99	179,620.00	135,845.75	173,259.66
Fund: 03 - Recycling Center Total:	219,059.52	238,226.99	179,620.00	135,845.75	173,259.66
Report Total:	219,059.52	238,226.99	179,620.00	135,845.75	173,259.66

[03-554600-00-0](#)

[03-556800-00-0](#)

District Properties

The In 2008, the District purchased an 80-acre ranch that included 10 residential dwelling units. As a property asset, rental of these units have paid the debt service on the park property helping all other available funds to be used for park development.

The Helendale Community Center, purchased in 2011 houses the District's administration office, Recycling Center, Community Room and leased space for the local gymnastic studio.

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





Helendale CSD

Budget Worksheet

Properties Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Delinquent Penalties	0.00	375.00	200.00	515.00	0.00
15302 Smithson Rental	102,480.00	98,580.00	94,680.00	93,230.00	94,680.00
Description			Units	Price	Amount
Unit #A			12.00	-890.00	-10,680.00
Unit #B			12.00	-1,000.00	-12,000.00
Unit #C			12.00	-500.00	-6,000.00
Unit #D			12.00	-1,500.00	-18,000.00
Unit #E			12.00	-1,000.00	-12,000.00
Unit #F - Ranch Property thru 7/22			12.00	-3,000.00	-36,000.00
15425 Wild Road Rental	29,928.00	30,162.10	33,600.00	33,531.80	33,600.00
Description			Units	Price	Amount
Units A-D			48.00	-700.00	-33,600.00
Board Discretionary Revenue	-22,310.09	0.00	0.00	0.00	0.00
Revenue Total:	110,097.91	129,117.10	128,480.00	127,276.80	128,280.00
Fund: 04 - Property Rental Total:	110,097.91	129,117.10	128,480.00	127,276.80	128,280.00
Report Total:	110,097.91	129,117.10	128,480.00	127,276.80	128,280.00

Fund: 04 - Property Rental Revenue

04-419500-00-0

04-462000-00-4

Budget Detail

- Preliminary
- Preliminary
- Preliminary
- Preliminary
- Preliminary
- Preliminary

04-463000-00-5

Budget Detail

- Preliminary

04-999700-00-0

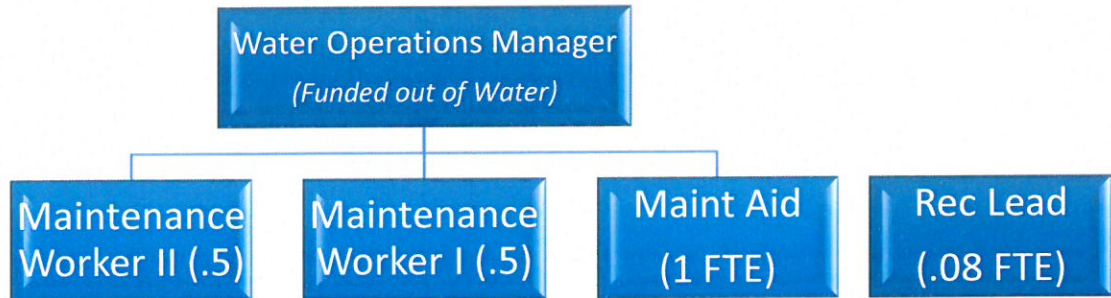
Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Operation & Maintenance - Wild...	3,000.00	4,496.64	4,000.00	1,739.14	6,000.00
Interest Expense	0.00	0.00	20,972.58	20,613.93	14,878.86
Description			Units	Price	Amount
Loan - 20-024 Property Purchase			1.00	14,878.86	14,878.86
Debt Service - Rental Property	85,881.91	0.00	64,909.32	60,971.65	67,954.15
Description			Units	Price	Amount
20-024			1.00	67,954.15	67,954.15
Expense Total: 110,097.91 129,117.10 106,992.93 101,865.81 117,994.85					
Fund: 04 - Property Rental Total: 110,097.91 129,117.10 106,992.93 101,865.81 117,994.85					
Report Total: 110,097.91 129,117.10 106,992.93 101,865.81 117,994.85					

04-541000-00-5
 04-595001-00-0
Budget Detail
Budget Code
 Preliminary

04-800000-00-4
Budget Detail
Budget Code
 Preliminary

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, site leases and rents. 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 the Helendale Community Park with 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 that allow shaded areas for picnics and other events. Two baseball fields, concrete pathways, two sand volleyball courts, small picnic shelters with barbeques, an outdoor fitness area and additional playground features were also added. In 2019, the restroom and snack shack were completed, and an RC track was built for remote control cars.

The District hosts annual events which include Concerts in the Park, a series of concerts with various bands performing under the large pavilion with a fireworks show at the last concert. The District partners with San

Bernardino County Sheriff's Department and other community stakeholders to host National Night Out, an event to bring the police and community together.

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

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

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

2020-21 HIGHLIGHTS

- Installed new restroom at the Community Park
- Submitted grant application for the Round 4 Statewide Parks Program
- Created a virtual recreation portal on the Helendale CSD website
- Continued the Helendale Farmers Market
- Began offering Market Match at the Helendale Farmers Market

2021-22 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

Activity	Annual Quantity 2018	Annual Quantity 2019	Annual Quantity 2020 Goal 2021
Basketball Participation	100	102	Due to COVID-19, Helendale CSD suspended recreation programming in 2020.
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			



Helendale CSD

Budget Worksheet Park Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 05 - Parks & Recreation					
Revenue					
05-430000-00-0	100.00	1,940.00	1,000.00	0.00	1,000.00
Recreation Program Fees					
05-430002-00-0	5,000.00	6,050.00	6,000.00	0.00	3,600.00
Basketball League Program Fee					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			60.00	-60.00	-3,600.00
Basketball: \$60 each					
05-430003-00-0	10,800.00	10,570.80	10,800.00	280.00	8,000.00
Youth Soccer					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			100.00	-75.00	-7,500.00
Preliminary			1.00	-500.00	-500.00
Soccer: \$75 each Sponsorship					
05-430004-00-0	10,800.00	6,574.00	5,000.00	8,236.71	5,000.00
Farmers Market Revenue					
05-430004-00-8	0.00	199.00	5,000.00	8,350.00	5,000.00
Farmers Market EBT					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			500.00	-10.00	-5,000.00
Market Match EBT Grant					
05-460000-00-3	9,600.00	9,600.00	9,600.00	8,000.00	9,600.00
Water Shop Lease Income					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			12.00	-800.00	-9,600.00
Water Shop					
05-461000-A0-2	6,000.00	6,000.00	6,000.00	5,000.00	0.00
Storage at Park- from Solid Waste					
05-461000-C1-3	6,000.00	6,000.00	6,000.00	2,531.72	7,974.96
Community Center Unit C Rental ...					
Budget Detail					
Budget Code			Units	Price	Amount
Preliminary			52.00	-37.98	-1,974.96
Preliminary			12.00	-500.00	-6,000.00
Church Rental (Saturday) Church Rental Sunday					
05-461000-P0-2	0.00	0.00	5,000.00	1,700.00	7,000.00
Park Field Rental					

Budget Worksheet

Budget Detail		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022
Budget Code	Description	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Preliminary	Field Rental for HSD Football/Soccer/Softball			-5,000.00		-5,000.00
Preliminary	Travel Ball			-500.00		-2,000.00
<u>05-461000-50-3</u>	Community Center Rental - C & D	1,500.00	2,428.50	1,500.00	73.50	1,500.00
<u>05-700000-00-0</u>	Property Taxes - Street Lights	16,600.00	16,394.83	17,160.00	16,319.94	18,000.00
<u>05-713200-00-0</u>	Park Development Impact Fees	0.00	5,160.00	0.00	18,920.00	6,880.00
Budget Detail						
Budget Code	Description	Units	Price	Amount	Units	Amount
Preliminary	Park Development Impact Fees	4.00	-1,720.00	-6,880.00		
<u>05-730002-00-0</u>	Donations & Sponsorship	10,790.00	12,563.00			5,500.00
Budget Detail						
Budget Code	Description	Units	Price	Amount	Units	Amount
Preliminary	Basketball League Sponsorship	1.00	0.00	0.00		0.00
Preliminary	Burrtec Annual Donation	1.00	-5,500.00	-5,500.00		-5,500.00
Preliminary	Concerts in the Park Sponsorship	1.00	0.00	0.00		0.00
Preliminary	Memorial Tree Sponsorship	1.00	0.00	0.00		0.00
Preliminary	Youth Soccer Sponsorship	1.00	0.00	0.00		0.00
<u>05-740000-00-0</u>	Grant Revenue		0.00	0.00	369.72	0.00
<u>05-999700-00-0</u>	Board Discretionary Revenue	417,003.64	339,030.22	323,004.48		461,446.35
Budget Detail						
Budget Code	Description	Units	Price	Amount	Units	Amount
Preliminary	Property Taxes	1.00	-104,344.71	-104,344.71		
Preliminary	Radio Tower Site	1.00	-80,510.94	-80,510.94		
Preliminary	Recycling Center Net	1.00	-126,740.34	-126,740.34		
Preliminary	Solid Waste	1.00	20,000.00	20,000.00		
Preliminary	Solid Waste Franchise Fee	1.00	-91,850.36	-91,850.36		
Preliminary	UIA	12.00	-6,500.00	-78,000.00		
Revenue Total:		630,008.33	421,663.35	500,853.64	405,349.07	540,501.31
Fund: 05 - Parks & Recreation Total:		630,008.33	421,663.35	500,853.64	405,349.07	540,501.31
Report Total:		630,008.33	421,663.35	500,853.64	405,349.07	540,501.31



Helendale CSD

Budget Worksheet

Park Expense

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Fund: 05 - Parks & Recreation					
Expense					
05-500001-00-0	75,171.20	64,167.03	76,295.00	67,674.94	76,377.60
Salaries - Full Time					
05-500002-00-0	4,000.00	435.07	4,000.00	12.47	1,000.00
Salaries - Overtime					
05-500004-00-0	23,957.39	6,740.57	7,269.00	12,987.76	1,500.00
Salaries - PT Rec Lead					
05-510000-00-0	6,489.96	428.71	0.00	332.78	0.00
PERS Retirement					
05-510001-00-0	16,851.84	14,882.07	31,200.00	15,588.71	31,200.00
Benefit Plan					
05-510002-00-0	8,734.30	9,924.88	3,111.00	4,832.07	3,208.00
Workers Compensation					
05-510003-00-0	2,922.72	1,259.03	1,663.00	1,939.70	1,331.49
Payroll Taxes - FICA/Medicare					
05-510004-00-0	0.00	80.01	0.00	0.00	0.00
Unemployment Expense					
05-510005-00-0	0.00	938.61	0.00	1,218.56	0.00
Vision / Dental Expense					
05-510007-00-0	0.00	0.00	0.00	6,490.46	0.00
Retirement Expense 457					
05-510008-00-0	0.00	252.29	0.00	0.00	0.00
PERS EPMC					
05-510009-00-0	0.00	4,277.58	5,329.00	4,703.17	5,334.98
PEPRA Retirement					
05-521500-00-0	11,800.00	13,066.02	12,560.00	14,611.99	9,560.00
Contractual Services					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Description					
Apple Valley Communications			Units	Price	Amount
Climate Control- A/C & Heater / Swamps			12.00	130.00	1,560.00
Engineering Services			1.00	2,000.00	2,000.00
Miscellaneous			1.00	1,000.00	1,000.00
			1.00	5,000.00	5,000.00
Software Support - Park			Units	Price	Amount
			1,900.00	1,417.44	589.88
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Farmers Market Software			Units	Price	Amount
Recreation Software			12.00	19.99	239.88
			1.00	350.00	350.00
Permits and Inspection Fees			Units	Price	Amount
			5,338.00	133.00	1,863.00
	1,848.00	2,848.00	5,338.00	133.00	1,863.00
05-523000-00-0					

Budget Worksheet

		FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Budget Detail						
Budget Code						
Preliminary	Farmers Market - Food Permit SB County			533.00		533.00
Preliminary	Fireworks - SB County Fire			450.00		450.00
Preliminary	SB County Health Community Center Well			880.00		880.00
05-523000-00-3	Permits and Fees - Community C...	0.00	0.00	0.00	1,413.00	0.00
05-524500-00-0	Education and Training	3,400.00	609.68	2,400.00	195.00	1,700.00
Budget Detail						
Budget Code						
Preliminary	Herbicide/ Pesticide Training			200.00		200.00
Preliminary	Misc			500.00		500.00
Preliminary	Park Training Travel			1,000.00		1,000.00
05-525000-00-0	Insurance	0.00	0.00	1,887.00	1,887.00	1,887.00
Budget Detail						
Budget Code						
Preliminary	Sports Insurance			1,887.00		1,887.00
05-525600-00-0	Public Relations	200.00	10.98	200.00	0.00	200.00
05-529900-00-0	Bank Charges - Credit Card	1,200.00	1,416.60	1,200.00	90.49	0.00
Budget Detail						
Budget Code						
Preliminary	EVO Credit Card Processing charge			0.00		0.00
05-531000-00-0	Utilities - Electric	3,816.00	2,417.15	2,228.60	1,552.04	2,384.64
Budget Detail						
Budget Code						
Preliminary	Mobile Home Well (3-033-0695-56)			11.77		141.24
Preliminary	Park Wellhead (3-033-0695-77)			98.09		1,177.08
Preliminary	Water Shop / Park = 0.5 x \$151 = \$75.50			88.86		1,066.32
05-531000-00-3	Utilities - Electric - Community C...	13,116.00	7,376.23	23,540.00	6,303.65	20,400.00
Budget Detail						
Budget Code						
Preliminary	Community Center Unit C			1,500.00		18,000.00
Preliminary	Community Center Unit D			200.00		2,400.00
05-531001-00-3	Utilities - Gas - Community Center	6,000.00	3,924.82	4,000.00	2,326.92	4,000.00
05-531002-00-0	Utilities-Water- Park Internal	0.00	0.00	7,020.75	4,265.27	17,250.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
<u>05-531003-00-0</u>	16,600.00	19,441.56	17,160.00	18,164.70	18,000.00
Utilities - Street Lighting Electric					
<u>05-531004-00-0</u>	0.00	0.00	0.00	208.57	0.00
Utilities-Sewer-Park Internal					
<u>05-531008-00-3</u>	0.00	-1,162.99	0.00	635.02	0.00
Utilities - Electric Comm Ctr Unit...					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Community Center #D Reimbursement	12.00	-125.00	-1,500.00		
Community Center #D: 3-037-9555-25	12.00	125.00	1,500.00		
<u>05-532500-00-0</u>	648.00	3,237.96	2,352.00	2,343.35	2,352.00
Telephone					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
Community Center Pump Alarm	12.00	88.00	1,056.00		
Verizon Wireless - 2 Maintenance Workers	12.00	108.00	1,296.00		
<u>05-541000-00-0</u>	4,000.00	21,346.25	4,000.00	4,219.16	4,000.00
Operation and Maintenance - Pa...					
<u>05-541000-00-3</u>	8,000.00	16,615.50	8,000.00	15,829.22	8,000.00
Operation & Maintenance - Co...					
<u>05-545000-00-0</u>	5,000.00	3,790.30	5,129.36	3,411.06	5,149.35
Vehicle Equipment / Maintenance					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Description					
General Vehicle Maintenance	1.00	2,024.00	2,024.00		
Mechanic Labor Reimbursement	0.08	39,066.87	3,125.35		
<u>05-545001-00-0</u>	3,640.00	2,495.56	2,500.00	1,727.89	2,500.00
Vehicle Fuel					
<u>05-550002-00-0</u>	5,394.00	6,873.62	5,394.00	0.00	3,760.00
Supplies - Basketball					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Preliminary					
Description					
Basketball \$8/kid	60.00	8.00	480.00		
Clock person \$10/game	32.00	10.00	320.00		
Picture \$9 / kid	60.00	9.00	540.00		
Plaque	3.00	40.00	120.00		
Referee	32.00	25.00	800.00		
Trophy	60.00	5.00	300.00		

Budget Worksheet

FY 2019-2020 Total Budget 11,330.00
 FY 2019-2020 Total Activity 11,632.84
 FY 2020-2021 Total Budget 11,330.00
 FY 2020-2021 Total Activity 101.13
 FY 2021-2022 Total Budget 1,200.00

Description	Units	Price	Amount
Uniform \$18/kid	60.00	20.00	1,200.00
Youth Soccer	11,330.84	101.13	7,775.00
Description	Units	Price	Amount
Balls	50.00	7.00	350.00
Chalk	1.00	100.00	100.00
Cones	15.00	10.00	150.00
First Aid	5.00	15.00	75.00
Misc	1.00	1,000.00	1,000.00
Pictures	100.00	5.00	500.00
Refs	66.00	50.00	3,300.00
Trophies	100.00	5.00	500.00
Uniforms	100.00	18.00	1,800.00

Operating Supplies - Park 20,000.00 17,873.34 20,000.00 20,665.75 20,000.00

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

Operating Supplies - Community... 4,000.00 3,354.43 4,000.00 1,638.29 4,000.00
 Concert in the Park Expense 8,938.00 9,015.89 12,750.00 0.00 12,750.00

Description	Units	Price	Amount
Concerts in Park - Entertainment	5.00	1,500.00	7,500.00
Fire Works	1.00	3,500.00	3,500.00
Petting Zoo	5.00	350.00	1,750.00

Program Expenses 5,000.00 2,791.44 3,525.00 132.00 2,000.00

Description	Units	Price	Amount
Classes & Programs	1.00	1,565.00	1,565.00
Memorial Trees	3.00	145.00	435.00

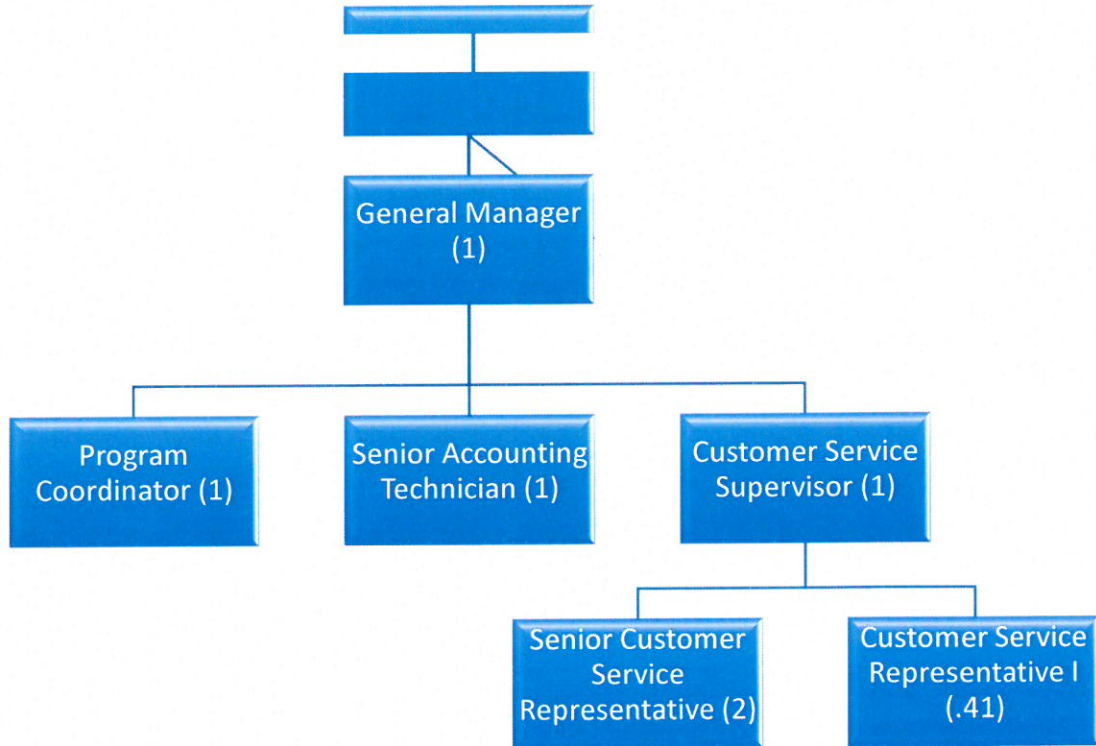
Farmers Market Expense 7,200.00 6,623.03 8,440.00 5,000.07 8,440.00

Budget Code	Description	Units	Price	Amount
05-550003-00-0	Uniform \$18/kid	60.00	20.00	1,200.00
05-553000-00-0	Youth Soccer	11,330.84	101.13	7,775.00
05-553000-00-3	Operating Supplies - Park	20,000.00	17,873.34	20,000.00
05-553300-00-0	Operating Supplies - Community...	4,000.00	3,354.43	4,000.00
05-553300-00-0	Concert in the Park Expense	8,938.00	9,015.89	12,750.00
05-553400-00-0	Program Expenses	5,000.00	2,791.44	3,525.00
05-553404-00-0	Farmers Market Expense	7,200.00	6,623.03	8,440.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
<u>05-553404-00-8</u>					
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
Farmers Market EBT	0.00	249.00	5,000.00	11,500.00	5,000.00
Description					
EBT Market Match					
National Night Out Expense	0.00	860.04	1,000.00	0.00	1,000.00
Description					
Band					
Food					
Promotional Items					
Uniforms	1,080.00	712.81	1,230.00	1,582.09	1,200.00
Printing Costs	200.00	0.00	200.00	0.00	200.00
Small Tools	800.00	323.34	800.00	54.37	800.00
Dues & Subscriptions	475.00	0.00	475.00	555.00	555.00
Description					
CPRS Membership					
Interfund Transfer Out/(In)	42,100.00	0.00	42,100.00	35,083.30	42,100.00
Description					
Interfund Loan (Wastewater)					
Expense Total:	364,591.78	224,639.39	369,236.57	349,294.98	329,367.94
Fund: 05 - Parks & Recreation Total:	364,591.78	224,639.39	369,236.57	349,294.98	329,367.94
Report Total:	364,591.78	224,639.39	369,236.57	349,294.98	329,367.94

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 resources 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.

2020-21 HIGHLIGHTS

- Continued to offer excellent customer service
- Staff continued training and education.
- Installed new signage at the District Office
- Fully operational during COVID
- Expanded online options for customers
- Implement a paperless payroll process
- Implement payment plans for customers per SB 998
- Use AMI analytics for Smart Meters to alert customers of potential leaks

2021-22 GOALS

- Provide courteous, effective, and efficient customer service
- Continuing education for staff
- Enhance knowledge of Tyler software for all staff to streamline processes.
- Complete a cost savings analysis for District purchasing
- Continue to be a resource for the community
- Continued transparency through our open board meetings
- Create App for Customers
- Add paving to Community Center
- Enhance Social Media Presence

Customer Service Payment Activity	Annual Quantity 2019	Annual Quantity 2020
Auto Pay	7,238	6,983
Bill Pay	5,112	4,857
In Person	9865	7,581
Mail	4379	4,164
Website	5819	6,838
Automated Pay by Phone	1,020	1,547
Total Number of Customers	2,827	2,902
Average customer bill	\$121.04	\$125.50
Service Orders Completed	3,874	3,641



Helendale CSD

Budget Worksheet Admin Revenue

For Fiscal: FY 2021-2022 Period Ending: 06/30/2022

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Revenue					
10-419000-00-0	1,400.00	2,285.74	2,000.00	1,916.91	2,000.00
10-419100-00-0	12,000.00	13,712.50	12,000.00	20,742.50	15,000.00
10-464000-00-0	144,838.00	153,292.07	150,420.00	166,998.63	158,510.94
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
10-700000-00-0	96,958.00	114,775.27	100,844.00	118,670.74	104,344.71
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
10-704000-00-0	1,500.00	5,551.46	2,000.00	1,009.43	2,000.00
10-706000-00-0	500.00	603.73	500.00	589.08	500.00
10-707000-00-0	500.00	958.68	500.00	912.60	500.00
10-710000-00-0	77,000.00	59,831.94	45,000.00	5,706.41	30,000.00
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
10-710001-00-0	0.00	27,007.79	0.00	0.00	0.00
10-712000-00-0	200.00	8,360.66	200.00	195.81	200.00
10-712100-00-0	6,600.00	7,464.61	6,600.00	9,838.38	0.00
10-713100-00-0	77,237.76	81,637.02	81,359.64	86,258.10	91,850.36
Budget Detail					
Budget Code					
Preliminary					
Preliminary					
10-713100-00-0	77,237.76	81,637.02	81,359.64	86,258.10	91,850.36
Budget Code					
Preliminary					
Preliminary					
10-713100-00-0	77,237.76	81,637.02	81,359.64	86,258.10	91,850.36
Description					
Cash balance x 1% Interest Rate					
Unrealized Gains & Losses					
Other Income					
Recycling Revenue - EE Morale					
Franchise Fees - Solid Waste					
Description					
Burrtec for Commercial Acct					
Condos \$2.33 x 12 months = \$27.96					

Budget Worksheet

FY 2019-2020 Total Budget
 FY 2019-2020 Total Activity
 FY 2020-2021 Total Budget
 FY 2020-2021 Total Activity
 FY 2021-2022 Total Budget

Preliminary
 Preliminary
 Preliminary

Duplex \$4.66 x 12 months = \$55.92
 Franchise Fee Misc
 Single Family Residential \$2.33 x 12 = \$27.96

10-713500-00-0

Budget Detail

Budget Code

Preliminary

Preliminary

Preliminary

Solid Waste Billing Fees 67,313.88 65,387.31 67,769.76 63,115.23 70,300.80

Description

Admin Fee \$2.40 x 12 months = \$28.80
 Admin Fee for Condos \$2.40 x 12 months = \$28.80
 Admin Fee for Duplex \$4.80 x 12 = \$57.60

Units Price Amount
 2,385.00 -28.80 -68,688.00
 54.00 -28.80 -1,555.20
 1.00 -57.60 -57.60

10-999700-00-0

Budget Detail

Budget Code

Preliminary

Preliminary

Preliminary

Preliminary

Board Discretionary Revenue -323,417.76 -355,425.05 -332,623.64 -339,324.42 -354,706.01

Description

Property Taxes
 Site Rent - Radio Tower
 Solid Waste Franchise Fee
 UIA Lease

Units Price Amount
 1.00 104,344.71 104,344.71
 1.00 80,510.94 80,510.94
 1.00 91,850.36 91,850.36
 12.00 6,500.00 78,000.00

Revenue Total: 162,629.88 185,443.73 136,569.76 136,629.40 120,500.80

Fund: 10 - Administration Total: 162,629.88 185,443.73 136,569.76 136,629.40 120,500.80

Report Total: 162,629.88 185,443.73 136,569.76 136,629.40 120,500.80

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Preliminary			12.00	80.00	960.00
Shred Services					
Software Support	49,980.00	89,944.20	48,980.00	37,441.18	52,520.00
Budget Detail					
Budget Code					
Preliminary			Units	Price	Amount
Preliminary			1.00	180.00	180.00
Preliminary			1.00	5,000.00	5,000.00
Preliminary			1.00	2,500.00	2,500.00
Preliminary			12.00	1,500.00	18,000.00
Preliminary			12.00	60.00	720.00
Preliminary			1.00	650.00	650.00
Preliminary			1.00	22,000.00	22,000.00
Preliminary			1.00	290.00	290.00
Preliminary			12.00	140.00	1,680.00
Preliminary			1.00	1,500.00	1,500.00
Legal Services	60,000.00	49,676.25	50,000.00	64,920.25	50,000.00
Auditing & Accounting Services	91,950.00	102,683.10	76,000.00	73,751.75	74,600.00
Budget Detail					
Budget Code					
Preliminary			Units	Price	Amount
Preliminary			1.00	50,000.00	50,000.00
Preliminary			1.00	24,600.00	24,600.00
Director's Fees	84,000.00	22,643.00	82,500.00	56,404.46	82,500.00
Directors' Training/Seminars/Mil...	6,500.00	4,830.05	6,500.00	678.26	6,500.00
Board Meeting Supplies	1,000.00	1,591.08	1,000.00	2,304.18	2,000.00
Permits and Fees	5,185.00	5,233.00	10,185.00	11,479.00	10,000.00
Budget Detail					
Budget Code					
Preliminary			Units	Price	Amount
Preliminary			1.00	10,000.00	10,000.00
San Bernardino County Fees	4,500.00	3,038.62	4,500.00	5,307.41	6,700.00
Budget Detail					
Budget Code					
Preliminary			Units	Price	Amount
Preliminary			1.00	700.00	700.00
Preliminary			1.00	2,800.00	2,800.00
Preliminary			1.00	3,200.00	3,200.00
Election Expense	0.00	0.00	20,000.00	3,402.00	0.00

Budget Worksheet

	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 Total Activity	FY 2021-2022 Total Budget
Employment Expense	2,500.00	1,199.00	2,500.00	199.00	2,500.00
Education and Training	2,500.00	1,007.43	2,500.00	222.08	3,882.00
Description			Units	Price	Amount
Tyler Conference			975.00	2.00	1,950.00
Tyler Training			14.00	138.00	1,932.00
Insurance	56,000.00	54,678.01	84,673.00	94,342.00	92,924.00
Description			Units	Price	Amount
Board Insurance			1.00	265.00	265.00
Property & General Liability			1.00	92,659.00	92,659.00
Public Notices	3,000.00	3,843.47	3,000.00	5,256.54	3,000.00
Community Promotion	6,000.00	2,681.36	6,000.00	964.39	6,000.00
Bank Charges	22,940.00	22,222.23	22,940.00	27,975.13	30,000.00
Description			Units	Price	Amount
CBB Bank Analysis Charge			12.00	600.00	7,200.00
Point of Sale CC			12.00	350.00	4,200.00
Web Pay			12.00	1,550.00	18,600.00
Utilities - Electric	13,116.00	6,814.20	14,427.60	6,303.67	10,200.00
Description			Units	Price	Amount
Community Center #B			12.00	850.00	10,200.00
Telephone	13,200.00	10,443.87	11,304.00	10,382.62	11,304.00
Description			Units	Price	Amount
Frontier Landlines (2 lines) - Fax & Fire			12.00	80.00	960.00
UIA-VOIP			12.00	700.00	8,400.00
Verizon Wireless - 2 Admin / SB Sheriff			12.00	162.00	1,944.00
Operation and Maintenance - A...	0.00	285.40	0.00	121.80	0.00
Vehicle Maintenance	2,000.00	350.41	2,016.16	240.08	2,016.16
Description			Units	Price	Amount
Mechanic Labor Reimbursement			0.01	38,816.00	388.16

[10-524300-00-0](#)

[10-524500-00-0](#)

Budget Detail

Budget Code

Preliminary

Preliminary

[10-525000-00-0](#)

Budget Detail

Budget Code

Preliminary

Preliminary

[10-526601-00-0](#)

[10-526650-00-0](#)

[10-529900-00-0](#)

Budget Detail

Budget Code

Preliminary

Preliminary

Preliminary

[10-531000-00-0](#)

Budget Detail

Budget Code

Preliminary

[10-532500-00-0](#)

Budget Detail

Budget Code

Preliminary

Preliminary

Preliminary

[10-541500-00-0](#)

[10-545000-00-0](#)

Budget Detail

Budget Code

Preliminary

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 Helendale 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 Helendale 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.

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.