



# Budget FY 2023

*Adopted June 2, 2022*

## 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  
Senior Accounting Technician  
Customer Service Supervisor  
Parks, Recreation & Programs Supervisor

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 2, 2022

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 2022/2023. The budget year for the CSD is July 1, 2022, through June 30, 2023.

As we have eased past the COVID-19 pandemic this past year, I would like to express my gratitude for the leadership of the Board of Directors as we navigated uncharted waters. As a critical services entity, our staff went above and beyond expectation during the Pandemic to provide excellent service to our community.

As we transition into a new budget year, it is with uncertainty of the future and the heightened realization of economic and supply chain issues that impacts our ability to maintain the public's infrastructure. Costs have escalated and continue to do so with no end in sight. This impacts our budget as it has been developed with the best estimates we have at this point in time. As we plan for capital improvement projects that will sustain the infrastructure and facilitate continued operations, we are optimistic that we will see a stabilized economy in the next few months.

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. State intervention and implementation of unfunded mandates has further stressed District finances including additional water quality testing requirements, climate pollution reduction mandates and permitting and other regulatory fees. During this budget cycle new solid waste requirements will take effect as well as development of a drought resiliency plan. Several Capital improvement projects are schedule to occur that are deemed essential to maintaining the water and wastewater infrastructure. The budget includes the five-year Capital Improvement Plan that provides current year estimates as well as a look-ahead for proposed projects.

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.*

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 2022-2023

### **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 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.

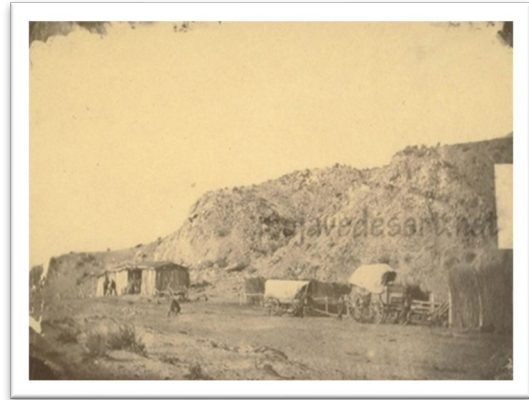
## About the District

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

Service Area	108 square miles
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

### Helendale Statistics *(Source: 2020 Census / City-Data)*

Population	6,317
Median Household Income	\$76,473
Per Capita Income	\$30,861
Composition of Population	
Males	48%
Females	52%
Persons under 5 years	5.8%
Persons under 18 years	29.9%
Persons 19 to 64 years	46.5%
Persons 65 and older	17.8%
Average Household Size	2.7 people
Race	
White	65.6%
Hispanic (may also be represented in other categories)	19.6%
African American	8.5%
Asian	4.9%
Two or more races	21%
Education Level	
High School or Higher	93.6%
Bachelor's Degree or Higher	27.6%
Mean travel time to work	43.8 minutes



# Compensation and Benefits

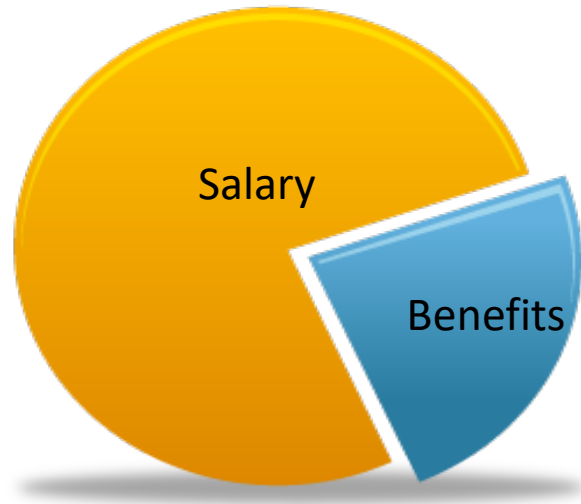
## Compensation

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 FY2023 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2023 is 7%.

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

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.



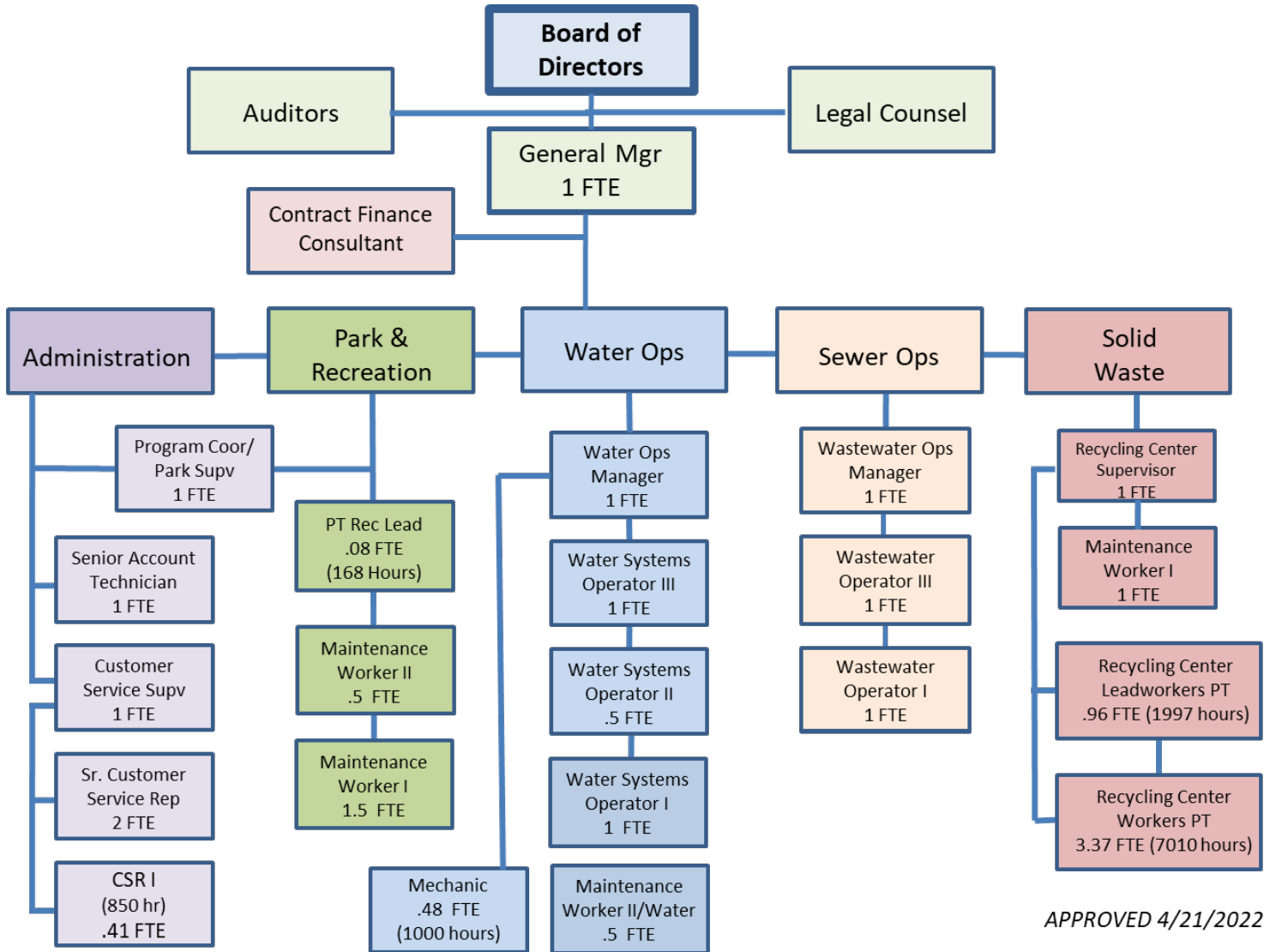
## Life

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 2023



APPROVED 4/21/2022

## Table of Organization FY 2023

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
MWI	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$ 1,467.68	\$ 1,832.93	\$ 18.35	\$ 22.91	1.5
MWII	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
MWII	19	\$ 43,970	\$ 54,913	\$ 3,664	\$ 4,576	\$ 1,691.17	\$ 2,112.04	\$ 21.14	\$ 26.40	0.5
WSO I*	28	\$ 54,913	\$ 68,579	\$ 4,576	\$ 5,715	\$ 2,112.04	\$ 2,637.37	\$ 26.40	\$ 32.97	1
WSO II*	32	\$ 60,614	\$ 75,698	\$ 5,051	\$ 6,308	\$ 2,331.29	\$ 2,911.47	\$ 29.14	\$ 36.39	0.5
WSOIII*	36	\$ 66,906	\$ 83,557	\$ 5,576	\$ 6,963	\$ 2,573.31	\$ 3,213.72	\$ 32.17	\$ 40.17	1
WOM*	55	\$ 106,960	\$ 133,578	\$ 8,913	\$ 11,131	\$ 4,113.83	\$ 5,137.61	\$ 51.42	\$ 64.22	1
Mechanic-PT	40							\$ 33.18	\$ 41.44	0.48

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
TPO II*	32	\$ 60,614	\$ 75,698	\$ 5,051	\$ 6,308	\$ 2,331.29	\$ 2,911.47	\$ 29.14	\$ 36.39	1
TPO III*	36	\$ 66,906	\$ 83,557	\$ 5,576	\$ 6,963	\$ 2,573.31	\$ 3,213.72	\$ 32.17	\$ 40.17	1
WWOM*	55	\$ 106,960	\$ 133,578	\$ 8,913	\$ 11,131	\$ 4,113.83	\$ 5,137.61	\$ 51.42	\$ 64.22	1

Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Worker-PT	5							\$ 15.00	\$ 18.68	3.37
Recycling Center Lead-PT	10							\$ 16.93	\$ 21.14	0.96
MW I	16	\$ 40,831	\$ 50,992	\$ 3,403	\$ 4,249	\$ 1,570.42	\$ 1,961.24	\$ 19.63	\$ 24.52	1
Recycling Center Supv	18	\$ 42,898	\$ 53,574	\$ 3,575	\$ 4,464	\$ 1,649.92	\$ 2,060.52	\$ 20.62	\$ 25.76	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR I	15							\$ 16.95	\$ 23.92	0.41
Sr. CSR	23	\$ 48,535	\$ 60,614	\$ 4,045	\$ 5,051	\$ 1,866.73	\$ 2,331.29	\$ 23.33	\$ 29.14	2
Sr. Acct Tech	29	\$ 56,286	\$ 70,293	\$ 4,690	\$ 5,858	\$ 2,164.84	\$ 2,703.59	\$ 27.60	\$ 33.79	1
CSR Supv	41	\$ 75,695	\$ 94,537	\$ 6,308	\$ 7,878	\$ 2,911.47	\$ 3,636.02	\$ 36.39	\$ 45.45	1
Program/ Park Supv*	41	\$ 75,695	\$ 94,537	\$ 6,308	\$ 7,878	\$ 2,911.47	\$ 3,636.02	\$ 36.39	\$ 45.45	1
General Manager*	80	\$ 198,297	\$ 247,646	\$ 16,525	\$ 220,637	\$ 7,626.81	\$ 9,525.84	\$ 95.34	\$ 119.06	1

Adopted April 21, 2022

22.3

\*\*Anticipate moving employee up a grade during the year (Minimum certification/education levels required by some).

No additional employees for FY 23

## 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 the bills paid at each meeting.

### **Accounting and Financial Practices**

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

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

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

**2) Purchases - \$5,000 to \$15,000.** Purchases exceeding \$5,000 but not exceeding \$15,000 in total cost will be supported by a record of price quotations from three (3) different sources or an adequate explanation justifying the absence of such alternate quotes. Such

quotations may be obtained in writing, verbally or by such other means as may be prescribed by the General Manager as appropriate to the circumstances. General Manager approval shall be written and become part of the supporting documentation for the Purchase.

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

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

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

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

**Investment Policy**

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

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

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

responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

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

### **Reserve Policy**

The District reserves policy was established to protect the District's customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue into the future.

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

### **Unrestricted Reserves.**

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

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

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

c) Reserve for Disaster Response. A "Reserve for Disaster Response" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Disaster Response may be utilized to procure such equipment and supplies, perform such repairs, employ such personnel, and take



such other measures as may be necessary or appropriate in the event of a disaster or calamity requiring District response. The District shall endeavor to maintain in each Reserve for Disaster Response an amount approximately equal to Ten Percent (10%) of the original cost of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year. However, the funds appropriated to each Reserve for Disaster Response may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Disaster Response may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

**Additional Accounts.** In addition to the unrestricted accounts identified above, the Board of Directors may approve the

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

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



### **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. During the year a contractor will scour the collection system 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.

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

### Wastewater Rates

In 2021, the Board adopted a phased in rate increase. The District had not had a rate increase in its 15-year history. Despite staff's best efforts and keeping expenses down, rising operational costs and the necessity for capital projects necessitated the need for a rate increase. The District hired a third-party consultant to perform a rate study evaluating the cost of service with adequate debt coverage and sufficient operating revenue. The study looked at charges for service, infrastructure replacement and capital projects, and inflationary pressure on routine operating costs. Based upon these factors the following rates were approved by the Board on December 2, 2021.

<b>Date</b>	<b>Rate</b>
January 2022	<b>\$41.64</b>
July 2022	<b>\$46.64</b>
January 2023	<b>\$51.64</b>
July 2024	<b>\$53.45</b>
July 2025	<b>\$55.32</b>

## Budget Process

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

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

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

### **Capital Improvement Projects Budget Process:**

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



## Capital Improvement Budget

All Capital Improvement Projects require Board approval before commencing.

### Capital Improvement Projects – Water Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Camera System	15,000				
Automated Gate	15,000				
Material Storage Bays	35,000				
New Well (Community Center)		1,000,000			
Generator	90,000				
Well 13 Rehab					90000
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	55,000	90,000			
Service Truck	50,000		50,000		
Bobcat Attachments		5,000			
Air Compressor	5,000				
Arc Welder				3000	
Valves (4)	20,000				
SCADA Software Upgrade	25,000				
River Crossing Permitting		50,000			
River Crossing Water Pipeline			1,000,000		
Portable Lift	20,000				
<b>Total Water Capital Projects</b>	<b>\$ 745,000</b>	<b>\$1,185,000</b>	<b>\$1,140,000</b>	<b>\$ 3,000</b>	<b>\$120,000</b>

## Capital Improvement Projects – Wastewater Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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			75,000		
Collection System Lining - Various areas	25,000				
Fine Bar Screen	130,000				
New Trickling Filter Pump (2)	70,000				
Pump Room Valve Replacements (18)		15,000			
Sump Pumps (5)		20,000			
Service Truck	30,000				
Backhoe			-	120,000	
Sludge Compressors (2)	20,000		-		
Diaphragm Sludge Pumps		40,000	-		
Effluent Chamber diffuser system (w/ blower line)			100,000	15,000	
Headworks Fence Repair & Modification		50,000	-		
Headworks Electrical Repair/Replacement			115,000		
Coarse Barscreen Replacement			-		200,000
Primary Clarifier Coating	150,000		-		
New Filtrate Pumps, Electrical Panel & Sonic Meter		60,000	-		
Solar Field			-		120,000
Collection System Lining - Vista to Sunshine			350,000		
Plant and Process Camera System	30,000		-		
Electrical Replacement Primary, Secondary, Digester				150,000	150,000
VFD for TF feed pumps	60,000				
<b>Total Wastewater Capital Projects</b>	<b>935,000</b>	<b>490,000</b>	<b>1,005,000</b>	<b>525,000</b>	<b>470,000</b>

## Capital Improvement Projects – Park Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY2027	Grant Only
Community Center Parking Lot Lights (New area)						
Nature Play						
Disc Golf						
Electronic Gates (2)						
Lighting for Baseball and sports fields						
Lighting for Baseball Field East		\$ 90,000.00				
Asphalt Parking Lot Community Center						
Community Center Parking Lot Resurfacing	\$ 40,000.00					
Parking Lot Lighting (Wild Road) using LED	\$ 20,000.00					
Improvements to Unit D	\$ 10,000.00		\$ 65,000.00			
Roof Replacement - Communtiy Center	\$ 150,000.00					
RC Track Safety Fencing						
DG Walking Paths - So. Field		\$ 25,000.00				
DG Walking Path Memorial Grove						
Additional Playground Features		\$ 20,000.00				
Batting Cages				\$ 40,000.00		
PA System for Park						
Enlarge Ball field #1						
Outdoor Basketball Court at Wild Road Park						\$ 60,000.00
Lighting for Basketball Courts						
Lighting for Playground						
Walkway at new Restroom	\$ 10,000.00					
Cover Exercise Area						\$ 75,000.00
Cover Playground						
HVAC for Unit D	\$ 50,000.00					
HVAC for Unit A	\$ 50,000.00					
Renovate Wild Rd playground to add solid surfacing						\$ 65,000.00
Parking Lot at Community Park						\$ 250,000.00
Handball Courts						\$ 40,000.00
New Dog Park (Galleon or Community Center)						\$ 25,000.00
Community Center park						
Splash Pad						\$ 500,000.00
Building w/ ampitheater						\$ 4,300,000.00
Pump Track						\$ 250,000.00
Public Art (Veteran Memorial)						\$ 25,000.00
Park Shelters						\$ 40,000.00
Playground						\$ 150,000.00
Community Garden						\$ 10,000.00
Walking Paths						\$ 150,000.00
Outdoor Basketball						\$ 50,000.00
Fencing						\$ 85,000.00
Open space, trees irrigation, grading						\$ 200,000.00
Safety lighting						\$ 150,000.00
Mini Golf						\$ 150,000.00
Drivers Box for RC Track	\$ 1,000.00					
Dirt bicycle track for kids at Wild Road Park around Nature Play	\$ 500.00					
<b>Total Park Capital Projects</b>	<b>\$ 331,500</b>	<b>\$ 135,000</b>	<b>\$ 65,000</b>	<b>\$ 40,000</b>		

## Budget Summary

This Budget has been prepared with the following inclusions:

- 7% Approved Cost of Living Adjustment (COLA) in salary and benefits.
- Budget detail for greater transparency.
- A Capital Improvement Plan with proposed expenditures from 2023 through 2027.

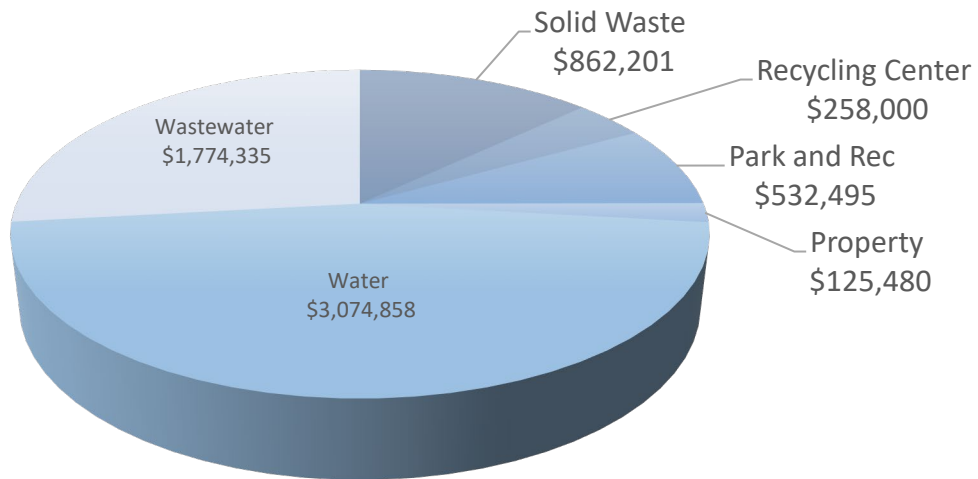
### Operating Budget

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.

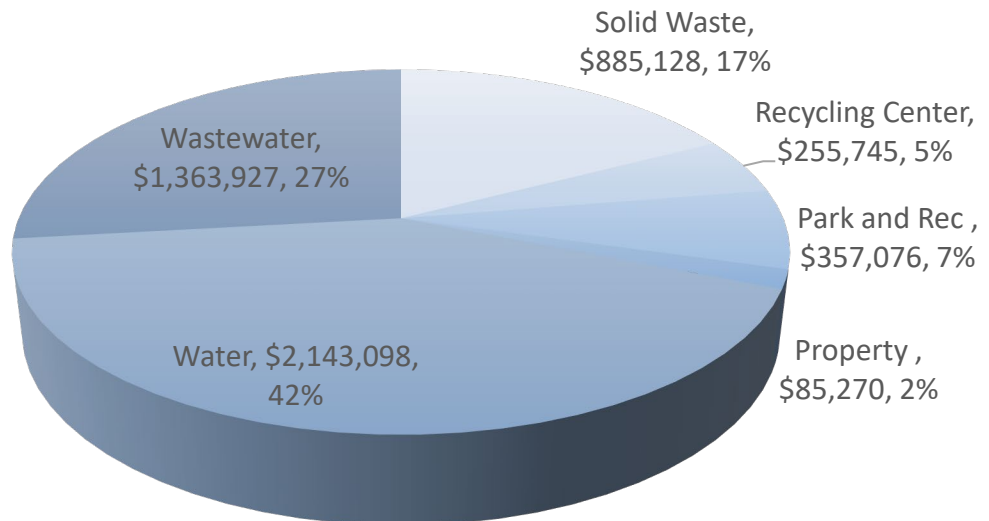
### Revenues by Fund

The following chart illustrates the District's revenue by fund.



### Expenses by Fund

The following chart illustrates the District's expenses by fund.



## Personnel

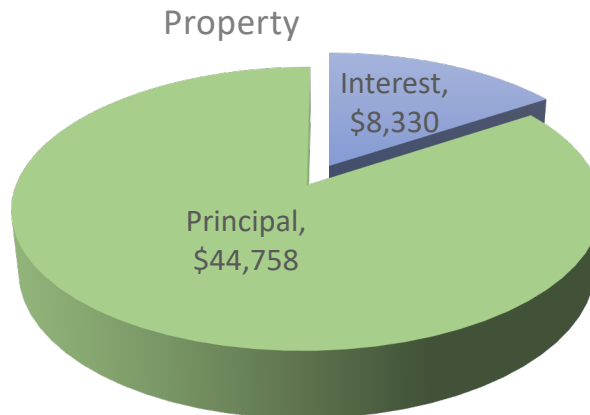
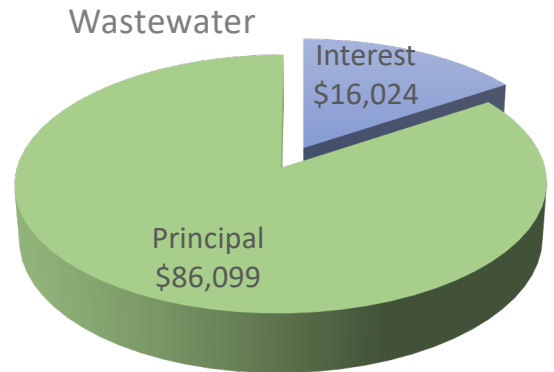
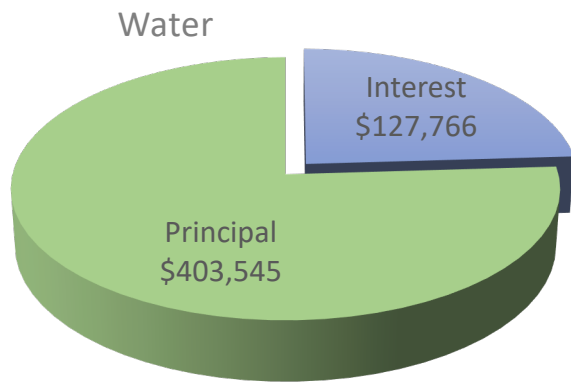
The District employs a stable work force that includes a staff of 22.3 FTE which includes 16 full-time and 10 part-time. The full-time equivalent or FTE is a factor of employee hours based upon a 2080 work year. The staff includes both full and part-time employees who receive various levels of benefits. 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.

	Water	Wastewater	Property	Balance Due after FY23
Fund	01-595001	02-595001	04-595001	
Loan 2014	\$ 298,896.00	0	0	\$ 3,586,738.80
Loan 2020*	\$ 47,415.00	\$ 102,123.00	\$ 53,088.00	\$ 1,114,434.94
<b>TOTAL</b>	<b>\$ 346,311.00</b>	<b>\$ 102,123.00</b>	<b>\$ 53,088.00</b>	<b>\$ 4,701,173.74</b>

\*Refi of 2008 Loan



## Summary

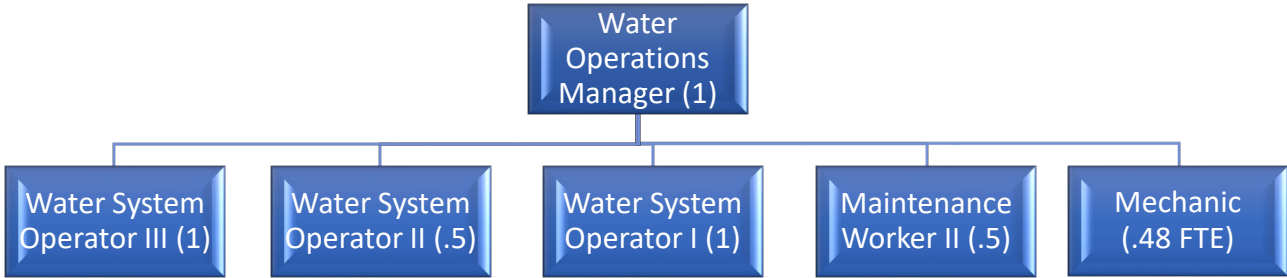
The Fiscal Year Budget reflects Staff's best estimates of expenditures anticipated for

2023

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.

# 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 Facts	
<b>Miles of Water Main</b>	37
<b>Active Wells</b>	2
<b>Standby Wells</b>	5
<b>Service Connections</b>	2830
<b>Reservoirs</b>	2

## 2021-22 HIGHLIGHTS

- Continue meter replacement program
- Continue valve maintenance and exercising program
- Continue hydrant maintenance and flushing program
- 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
- Drilled new well
- Constructed new water maintenance building

## 2022-23 GOALS

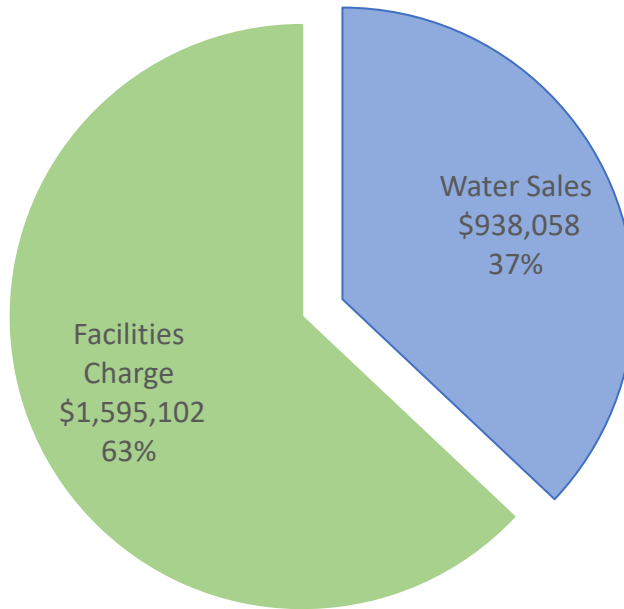
- Get new well online
- Continue meter replacement program
- Continue valve maintenance and exercising program
- Continue hydrant maintenance and flushing program
- Complete the Cross-Connection Survey
- Continue tank, well site, and generator inspections
- Provide training and education to all staff on OSHA regulations
- Continue air vac replacement and repair program
- Begin hydrant rehabilitation program
- Complete new Maintenance Buildings
- Complete Capital Improvement projects

	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Service Orders	978	1066	555	940
Hydrants Repaired	3	2	4	3
Service Line Replacements	1	2	5	0
Water Quality Samples Taken	413	320	390	355
Well Rehab	0	1	0	0
Meter Swaps	263	268	467	274

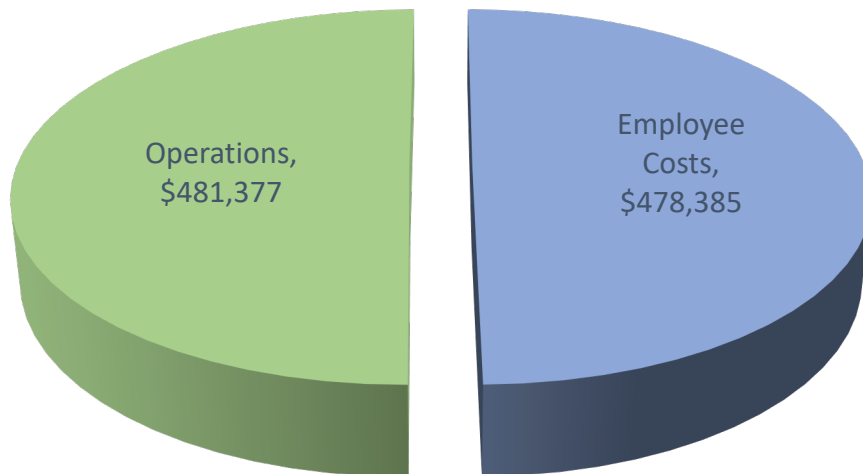


## Water Fund Revenue and Expenses

### Water Revenue



### Expenses



		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 01 - Water Operations</b>								
<b>Revenue</b>								
<a href="#">01-410011-00-0</a>	Water Sales - Single Family-Me	1,430,064.00	1,432,515.39	1,505,890.32	1,506,078.33	1,505,890.32	1,261,510.44	1,505,890.32
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Single Family 1" Meter: \$46.05 x 12 = \$552.60			2,723.00	-552.60	-1,504,729.80		
Preliminary	Single Family 2" Meter: \$96.71 x 12 = \$1160.52			1.00	-1,160.52	-1,160.52		
<a href="#">01-410012-00-0</a>	Water Sales - Single Family-Con	722,544.00	717,147.76	722,544.00	766,099.77	780,000.00	622,789.50	780,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Consumption			20,000.00	-1.50	-780,000.00		
<a href="#">01-410111-00-0</a>	Water Sales - Multi-Family-Met	10,315.44	8,630.04	10,831.32	10,341.37	10,831.32	10,748.54	10,831.32
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Multi-Family 1" Meter: \$46.05x 12 = \$552.60			7.00	-552.60	-3,868.20		
Preliminary	Multi-Family 2" Meter: \$96.71x 12 = \$1160.52			6.00	-1,160.52	-6,963.12		
<a href="#">01-410112-00-0</a>	Water Sales - Multi-Family-Con	4,929.00	5,418.00	7,311.00	5,475.98	5,550.00	4,105.34	4,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Consumption			3,000.00	-1.50	-4,500.00		
<a href="#">01-410311-00-0</a>	Water Sales - Water Only-Mete	7,939.80	13,158.00	7,939.80	13,815.00	7,939.80	11,512.50	10,000.00
<a href="#">01-410312-00-0</a>	Water Sales - Water Only-Cons	13,209.00	17,286.00	13,209.00	18,471.00	19,500.00	13,276.50	10,950.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Consumption			7,300.00	-1.50	-10,950.00		
<a href="#">01-411021-00-0</a>	Water Sales - Commercial-Met	24,209.88	31,559.91	25,420.44	50,765.86	34,559.54	30,440.20	34,559.54

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Commercial 1" Meter" \$46.05x 12 = \$552.60			13.00	-552.60	-7,183.80		
Preliminary	Commercial 2" Meter" \$96.71 x 12 = \$1160.52			12.00	-1,160.52	-13,926.24		
Preliminary	Commercial 3" Meter" \$363.81x 12 = \$4365.72			2.00	-4,365.72	-8,731.44		
Preliminary	Commercial 2" WWTP Internal			2.00	96.71	193.42		
Preliminary	Construction Meter \$545.72 x 3 meters= \$1637.16			3.00	-1,637.16	-4,911.48		
<a href="#">01-411022-00-0</a>	Water Sales - Commercial-Cons	16,615.50	16,325.34	17,550.00	51,948.12	19,845.00	24,601.27	19,845.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Consumption - Churches			550.00	-1.50	-825.00		
Preliminary	Consumption - Commercial			11,000.00	-1.50	-16,500.00		
Preliminary	Consumption - Construction Hydrant			500.00	-3.99	-1,995.00		
Preliminary	Consumption - Hotel			150.00	-1.50	-225.00		
Preliminary	Consumption - Wastewater Internal			200.00	-1.50	-300.00		
<a href="#">01-411421-00-0</a>	Water Sales - Park-Meter	3,736.80	5,885.88	3,923.52	6,715.10	6,741.84	5,618.20	6,741.84
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Park 1" Meter: \$46.05 x 12 = \$552.60			8.00	-552.60	-4,420.80		
Preliminary	Park 2" Meter: \$96.71 x 12 = \$1160.52			2.00	-1,160.52	-2,321.04		
<a href="#">01-411422-00-0</a>	Water Sales - Park-Consumptio	26,962.50	22,062.00	18,764.25	24,584.23	45,363.00	31,075.50	45,363.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Consumption - Park			16,542.00	-1.50	-24,813.00		
Preliminary	Consumption - SLA RV Park			2,200.00	-1.50	-3,300.00		
Preliminary	Consumption Park (Internal)			23,000.00	-0.75	-17,250.00		
<a href="#">01-411521-00-0</a>	Water Sales - School-Meter	4,989.16	8,635.88	9,891.96	9,852.71	9,891.96	8,243.30	9,891.96
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	School 3" Meter: \$363.81 x 12 = \$4365.72			1.00	-4,365.72	-4,365.72		
Preliminary	School 4" Meter : \$460.52 x 12 =			1.00	-5,526.24	-5,526.24		
<a href="#">01-411522-00-0</a>	Water Sales - School-Consump	29,856.00	26,116.50	29,856.00	30,699.00	29,856.00	21,655.50	24,900.00

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Consumption			16,600.00	-1.50	-24,900.00			
<a href="#">01-413041-00-0</a>	Water Sales - Irrigation-Meter	14,262.48	15,003.78	14,976.12	17,083.25	17,186.52	14,322.10	17,186.52	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Irrigation 1" Meter: \$46.05 x 12 =			8.00	-552.60	-4,420.80			
Preliminary	Irrigation 2" Meter: \$96.71x 12 =			11.00	-1,160.52	-12,765.72			
<a href="#">01-413042-00-0</a>	Water Sales - Irrigation-Consu	52,780.50	44,076.00	52,780.50	50,706.00	52,500.00	49,584.00	52,500.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	PY Consumption			35,000.00	-1.50	-52,500.00			
<a href="#">01-415000-00-0</a>	Permits & Inspections	500.00	180.00	120.00	660.00	360.00	240.00	360.00	
<a href="#">01-416000-00-0</a>	Connection Fees	0.00	21,754.95	4,503.30	24,768.15	9,006.60	9,006.60	9,006.60	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Connection Fee \$2251.65			4.00	-2,251.65	-9,006.60			
<a href="#">01-416500-00-0</a>	Water Supply Fee	0.00	0.00	10,000.00	55,000.00	20,000.00	25,000.00	20,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Water Supply Fee			4.00	-5,000.00	-20,000.00			
<a href="#">01-417000-00-0</a>	Meter Installation	0.00	1,800.00	1,200.00	6,600.00	2,400.00	2,400.00	2,400.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Meter Installation Fee			4.00	-600.00	-2,400.00			
<a href="#">01-419000-00-0</a>	Fees & Charges	27,000.00	21,156.50	20,000.00	35,503.71	23,000.00	18,260.21	18,000.00	
<a href="#">01-419500-00-0</a>	Delinquent Fees & Penalties	42,000.00	51,063.22	31,000.00	34,926.82	30,000.00	41,678.55	35,000.00	
<a href="#">01-419700-00-0</a>	Mechanic Service Reimburse	18,600.00	14,841.16	19,408.50	16,994.11	19,533.44	16,756.46	21,553.50	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Mechanic Service Reimbursement			0.50	-43,107.00	-21,553.50			
<a href="#">01-419815-00-0</a>	Construction/Hydrant Water F	0.00	0.00	0.00	0.00	0.00	0.00		
<a href="#">01-450000-00-0</a>	Sale or Lease of Water Rights	0.00	494,475.00	0.00	677,980.00	0.00	31,954.42		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		Defined Budgets						
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary
<a href="#">01-705000-00-0</a>	Special Assmts - Water Standb	18,000.00	16,363.10	18,000.00	16,211.25	18,000.00	13,272.75	22,820.00
<a href="#">01-705500-00-0</a>	Special Assmts - PY Water Stan	4,800.00	8,789.10	4,800.00	2,650.68	4,800.00	7,828.05	4,858.00
<a href="#">01-706000-00-0</a>	Penalties On Delinquent Taxes	1,610.00	4,732.24	1,600.00	2,723.06	500.00	16,057.94	2,700.00
<a href="#">01-711900-00-0</a>	Gain or Loss and Sale of Assets	0.00	0.00	0.00	10,000.00	0.00	0.00	
<a href="#">01-712000-00-0</a>	Other Income	0.00	0.00	0.00	6,506.28	0.00	88,526.24	
<a href="#">01-712200-00-0</a>	Enel X Demand Response Progr	3,000.00	943.66	1,000.00	2,182.49	0.00	2,861.08	
<a href="#">01-740000-00-0</a>	Grant Revenue	75,000.00	90,257.50	37,500.00	60,050.20	305,000.00	472,630.80	405,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	DWR Grant			1.00	-350,000.00	-350,000.00		
Preliminary	Grant reimbursements from Bureau of Rec			1.00	-50,000.00	-50,000.00		
	Small Scale							
Preliminary	MWA Strategic Partners			1.00	-5,000.00	-5,000.00		
	<b>Revenue Total:</b>	<b>2,552,924.06</b>	<b>3,090,176.91</b>	<b>2,590,020.03</b>	<b>3,515,392.47</b>	<b>2,978,255.34</b>	<b>2,855,955.99</b>	<b>3,074,857.60</b>
	<b>Fund: 01 - Water Operations Total:</b>	<b>2,552,924.06</b>	<b>3,090,176.91</b>	<b>2,590,020.03</b>	<b>3,515,392.47</b>	<b>2,978,255.34</b>	<b>2,855,955.99</b>	<b>3,074,857.60</b>
	<b>Report Total:</b>	<b>2,552,924.06</b>	<b>3,090,176.91</b>	<b>2,590,020.03</b>	<b>3,515,392.47</b>	<b>2,978,255.34</b>	<b>2,855,955.99</b>	<b>3,074,857.60</b>

# Budget Worksheet Account Summary

Helendale CSD

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 01 - Water Operations</b>								
<b>Expense</b>								
<a href="#">01-500001-00-0</a>	Salaries - Full Time	274,236.56	239,674.03	263,647.00	264,550.08	279,247.02	247,333.42	305,496.62
<a href="#">01-500002-00-0</a>	Salaries - Overtime	14,000.00	13,592.28	14,000.00	15,579.45	14,000.00	13,316.19	14,000.00
<a href="#">01-500003-00-0</a>	Salaries - On-Call Pay	14,310.00	14,067.14	14,310.00	14,167.15	14,090.00	11,720.00	14,090.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	On-Call Fri-Sun: 3 days x 52 weeks			157.00	50.00	7,850.00		
Preliminary	On-Call Mon-Thu: 4 days x 52 weeks			208.00	30.00	6,240.00		
<a href="#">01-500004-00-0</a>	Salaries - Part-Time Mechanic	37,160.00	27,848.49	38,817.00	32,468.23	19,534.00	35,550.75	21,553.50
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Mechanic @ 50%			0.50	43,107.00	21,553.50		
<a href="#">01-510000-00-0</a>	PERS Retirement	40,773.48	28,344.92	36,040.00	30,888.14	35,427.09	26,256.00	40,946.00
<a href="#">01-510001-00-0</a>	Benefit Plan	42,921.84	44,333.98	62,400.00	44,912.79	62,400.00	37,541.34	62,880.00
<a href="#">01-510002-00-0</a>	Workers Compensation	18,854.16	26,916.60	7,364.00	8,357.17	5,766.15	8,585.83	8,575.00
<a href="#">01-510003-00-0</a>	Payroll Taxes - FICA/Medicare	6,939.67	4,883.52	6,611.81	7,080.82	6,919.23	6,776.47	7,564.00
<a href="#">01-510005-00-0</a>	Vision / Dental Expense	0.00	2,657.84	0.00	4,135.94	0.00	3,706.53	
<a href="#">01-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	10,393.15	0.00	11,619.46	
<a href="#">01-510008-00-0</a>	PERS EPMC	0.00	4,776.66	0.00	5,507.97	0.00	4,901.50	
<a href="#">01-510009-00-0</a>	PEPRA Retirement	0.00	2,142.38	2,665.00	2,645.72	2,800.00	2,517.73	3,279.00
<a href="#">01-510100-00-0</a>	Actuarial Pension Expense Adj	0.00	23,404.00	0.00	17,038.00	0.00	0.00	
<a href="#">01-521000-00-0</a>	Laboratory Analysis	6,000.00	7,075.00	4,000.00	3,950.00	6,000.00	3,429.50	6,000.00
<a href="#">01-521500-00-0</a>	Contractual Services	13,350.00	36,315.39	20,000.00	53,769.90	21,080.00	21,634.50	31,840.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Apple Valley Communication			12.00	80.00	960.00		
Preliminary	Dig Alert			0.50	1,000.00	500.00		
Preliminary	Dig Alert Annual Fee			1.00	475.00	475.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
Preliminary	Electrical Contractor			1.00	15,000.00	15,000.00			
Preliminary	HACH			1.00	5,000.00	5,000.00			
Preliminary	Misc			1.00	7,905.00	7,905.00			
Preliminary	SCADA			1.00	2,000.00	2,000.00			
<a href="#">01-521501-00-0</a>	Engineering Services	4,000.00	0.00	6,000.00	1,000.00	6,000.00	3,800.00	6,000.00	
<a href="#">01-521600-00-0</a>	Software Support	4,800.00	7,830.47	7,050.00	21,848.41	27,412.00	28,608.56	27,412.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
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			
<a href="#">01-523000-00-0</a>	Permits and Fees	15,380.00	15,914.16	18,200.00	14,939.22	22,600.00	19,091.03	22,900.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Annual Fuel Tank Testing 50%			0.50	2,000.00	1,000.00			
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			
<a href="#">01-524000-00-0</a>	Equipment Rental	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	
<a href="#">01-524500-00-0</a>	Education and Training	8,712.00	656.96	8,712.00	1,957.24	10,160.00	3,394.19	8,738.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
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):			12.00	189.00	2,268.00			
Preliminary	Miscellaneous			1.00	1,500.00	1,500.00			
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

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<a href="#">01-527500-00-0</a>	Rents and Leases - Water Shop	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	7,200.00	9,600.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Water Shop Lease Paid to Park			12.00	800.00	9,600.00		
<a href="#">01-527501-00-0</a>	Rent - BLM Tank Sites	1,260.00	630.00	1,260.00	1,260.00	1,260.00	1,890.00	1,890.00
<a href="#">01-531000-00-0</a>	Utilities - Electric	113,730.00	110,264.60	124,106.40	125,660.02	207,247.04	151,722.65	207,247.04
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	New Edison Service - Well #13			1.00	5,000.00	5,000.00		
Preliminary	Water Shop/Park = 0.5 x \$161.57= \$80.79			12.00	80.79	969.48		
Preliminary	Well #1 3-029-4595-77			12.00	5,750.82	69,009.84		
Preliminary	Well #13			12.00	5,795.83	69,549.96		
Preliminary	Well #2: 3-029-4601-27			12.00	297.19	3,566.28		
Preliminary	Well #3 3-029-4595-87			12.00	113.00	1,356.00		
Preliminary	Well #4 3-029-4596-03			12.00	4,426.70	53,120.40		
Preliminary	Well #6 3-029-4596-36			12.00	183.61	2,203.32		
Preliminary	Well #7 3-029-4596-44			12.00	98.87	1,186.44		
Preliminary	Well #8 3-029-4596-58			12.00	56.50	678.00		
Preliminary	Well #9: 3-029-4596-71			12.00	50.61	607.32		
<a href="#">01-531001-00-0</a>	Utilities - Gas	540.00	456.36	540.00	232.16	1,500.00	178.67	500.00
<a href="#">01-532500-00-0</a>	Utilities - Telephone	4,584.00	4,499.35	4,896.00	4,713.03	5,000.00	3,314.47	5,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Mechanic - 50%			12.00	31.00	372.00		
Preliminary	Misc			1.00	272.00	272.00		
Preliminary	Verizon - 4 Water Staff			12.00	250.00	3,000.00		
Preliminary	Verizon Wireless - Tablet (4 units)			12.00	63.00	756.00		
Preliminary	Water Shop			12.00	50.00	600.00		
<a href="#">01-541000-00-0</a>	Operations and Maintenance	90,000.00	20,144.12	90,000.00	57,544.21	90,000.00	49,033.68	90,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Distributon Parts & Materials / Maintenance Servic			1.00	65,000.00	65,000.00		
Preliminary	Meters and Meter Parts			1.00	25,000.00	25,000.00		
<a href="#">01-545000-00-0</a>	Vehicle Maintenance	10,000.00	9,660.61	10,000.00	12,351.21	10,000.00	8,115.10	7,000.00
<a href="#">01-545001-00-0</a>	Vehicle Fuel	14,000.00	12,085.39	13,000.00	16,870.90	17,700.00	20,757.19	25,000.00



Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">01-552700-00-0</a>	Mileage and Travel Reimburse	400.00	1,042.32	1,100.00	1,331.68	1,500.00	692.02	1,500.00	
<a href="#">01-553000-00-0</a>	Operating Supplies	24,000.00	15,920.26	12,000.00	18,092.40	13,000.00	27,146.79	18,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Clorine			1.00	10,000.00	10,000.00			
Preliminary	Misc Operating Supplies			1.00	8,000.00	8,000.00			
<a href="#">01-553555-00-0</a>	Water Conservation Program	1,500.00	0.00	1,580.00	0.00	4,158.00	607.72	4,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	AWAC Calendar			300.00	1.26	378.00			
Preliminary	Misc			1.00	222.00	222.00			
Preliminary	Toilet Rebate Program			25.00	100.00	2,500.00			
Preliminary	Water Audit			1.00	100.00	100.00			
Preliminary	Water Conservation Printed Materials			1.00	500.00	500.00			
Preliminary	Water Conservation Workshop			3.00	100.00	300.00			
<a href="#">01-553600-00-0</a>	Uniforms	3,074.00	2,629.75	3,932.00	2,482.80	3,500.00	1,562.49	2,500.00	
<a href="#">01-554600-00-0</a>	Small Tools	2,750.00	1,251.67	2,750.00	3,283.87	2,750.00	4,885.35	3,000.00	
<a href="#">01-556500-00-0</a>	Dues & Subscriptions	335.00	-75.42	335.00	322.25	125.00	921.17	250.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	HDMWA			5.00	25.00	125.00			
Preliminary	Misc			1.00	125.00	125.00			
<a href="#">01-561000-00-0</a>	Watermaster Fees	7,360.00	3,510.36	7,400.00	9,503.12	8,100.00	5,738.59	7,000.00	
<a href="#">01-595001-00-0</a>	Interest Expense	0.00	172,638.90	164,705.05	150,190.54	136,196.32	132,070.74	127,766.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	2014 Loan - 14-017			1.00	120,326.00	120,326.00			
Preliminary	2020 Loan - 20-024			1.00	7,440.00	7,440.00			
<a href="#">01-600000-00-0</a>	Depreciation	0.00	233,092.49	0.00	236,762.09	0.00	0.00		
<a href="#">01-720000-00-0</a>	Other Expense	0.00	0.00	0.00	13,434.68	0.00	0.00		
<a href="#">01-800000-00-0</a>	Debt Service	388,733.68	213,358.89	224,028.64	208,776.19	395,112.77	375,531.26	403,545.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	2014 Loan - 14-017			1.00	178,570.00	178,570.00			
Preliminary	2020 Loan 20-024			1.00	39,975.00	39,975.00			

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		Defined Budgets						
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary
Preliminary	Pittman Water Righths 1-22/1-23			1.00	185,000.00	185,000.00		
<a href="#">01-800100-00-0</a>	Debt Service Reversal	0.00	-213,358.89	0.00	-212,126.81	0.00	0.00	_____
<a href="#">01-800500-00-0</a>	Capital Expenditure	0.00	8,866.04	0.00	0.00	0.00	0.00	_____
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	AMI Meters - \$162,667			1.00	0.00	0.00		
Preliminary	Generator - \$90,000			1.00	0.00	0.00		
Preliminary	New Well Pipeline - \$210,000			1.00	0.00	0.00		
Preliminary	Well 1A Building Improvements - \$40,000			1.00	0.00	0.00		
<a href="#">01-800599-00-0</a>	Capital Transfer	0.00	-347,978.14	0.00	-1,214,121.53	0.00	0.00	_____
<a href="#">01-810001-00-0</a>	Corporate Yard 60x120 Metal	0.00	0.00	0.00	143,563.84	0.00	406,472.54	_____
<a href="#">01-810003-00-0</a>	New Well (Location TBD)	0.00	0.00	0.00	2,480.25	0.00	484,273.55	_____
<a href="#">01-810006-00-0</a>	New Well Pipeline (Connect to	0.00	0.00	0.00	0.00	0.00	214,582.08	_____
<a href="#">01-810015-00-0</a>	AMI Meters	0.00	55,518.55	0.00	84,363.77	0.00	148,114.06	_____
<a href="#">01-810016-00-0</a>	Well Exploration Test Holes	0.00	131,665.00	0.00	2,430.00	0.00	0.00	_____
<a href="#">01-810017-00-0</a>	Service Truck	0.00	0.00	0.00	0.00	0.00	31,918.06	_____
<a href="#">01-810018-00-0</a>	Water Rights	0.00	250,568.17	0.00	790,000.00	0.00	24,462.50	_____
<a href="#">01-810019-00-0</a>	CIP Real Property Acquisition	0.00	0.00	0.00	374,514.94	0.00	0.00	_____
<a href="#">01-810020-00-0</a>	Water Ops Building - Plan Chec	0.00	0.00	0.00	1,047.04	0.00	0.00	_____
<a href="#">01-810023-00-0</a>	Interior of Building	0.00	0.00	0.00	0.00	0.00	73,018.90	_____
<a href="#">01-810025-00-0</a>	Old Shop Maintenance and Ins	0.00	0.00	0.00	0.00	0.00	53,990.00	_____
<a href="#">01-810027-00-0</a>	Well House Well 13	0.00	0.00	0.00	0.00	0.00	61,194.60	_____
<a href="#">01-810028-00-0</a>	Electrical Well 13	0.00	0.00	0.00	0.00	0.00	5,269.27	_____
<a href="#">01-810029-00-0</a>	Concrete, fencing, camera, inte	0.00	0.00	0.00	0.00	0.00	39,890.00	_____
<a href="#">01-810039-00-0</a>	Temporary Flush Line for New	0.00	0.00	0.00	0.00	0.00	16,900.00	_____
<a href="#">01-810040-00-0</a>	Vactor Truck	0.00	0.00	0.00	0.00	0.00	22,000.00	_____
<a href="#">01-810046-00-0</a>	Water Maintenance Building P	0.00	0.00	0.00	0.00	0.00	25,383.00	_____
<a href="#">01-810050-00-0</a>	Water Equipment	0.00	33,025.38	0.00	3,151.69	0.00	0.00	_____
<a href="#">01-999100-00-0</a>	Admin Allocation	491,510.87	490,617.36	558,207.22	568,649.69	576,796.94	432,597.69	646,025.40

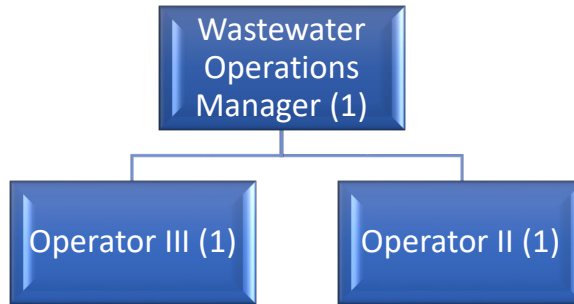
Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

Budget Detail  
Budget Code  
Preliminary

Description	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
50% of Admin allocation			Units	Price	Amount		
			0.50	1,292,050.79	646,025.40		
<b>Expense Total:</b>	<b>1,666,815.26</b>	<b>1,720,066.94</b>	<b>1,741,257.12</b>	<b>1,971,553.41</b>	<b>2,018,981.56</b>	<b>3,321,217.14</b>	<b>2,143,097.56</b>
<b>Fund: 01 - Water Operations Total:</b>	<b>1,666,815.26</b>	<b>1,720,066.94</b>	<b>1,741,257.12</b>	<b>1,971,553.41</b>	<b>2,018,981.56</b>	<b>3,321,217.14</b>	<b>2,143,097.56</b>
<b>Report Total:</b>	<b>1,666,815.26</b>	<b>1,720,066.94</b>	<b>1,741,257.12</b>	<b>1,971,553.41</b>	<b>2,018,981.56</b>	<b>3,321,217.14</b>	<b>2,143,097.56</b>

# WASTEWATER DEPARTMENT



## DEPARTMENT DESCRIPTION

The wastewater operation provides for the on-going maintenance and operation of the District's sanitary sewer system and wastewater treatment plant including secondary effluent treatment. This department has the responsibility of meeting all regulatory mandates 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 30-mile collection system to ensure that it remains free of blockages. The plant treats an average of 15 million gallons of wastewater per month with a daily average flow of 437,000 gallons of influent (wastewater coming into the plant).

Plant staff provides regular maintenance of the plant processes which includes the headworks, primary and secondary clarifiers, Bio-filter, digester and drying beds.

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

## 2021-22 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.

## 2022-23 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
- Complete new Maintenance Buildings
- Complete Capital Improvement projects

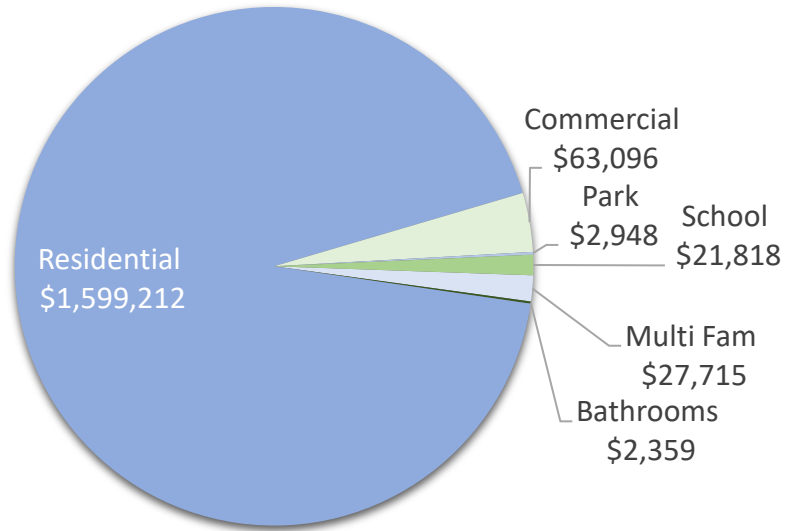
	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Tons of Sludge Removed	50.10	51.58	34.20	50.72
Influent in Gallons Per Day	410,000	428,000	424,000	414,000
Effluent in Gallons Per Day	502,000	491,000	421,000	401,000
Miles of Gravity Sewer Cleaned	4	2.6	3.5	3.3

NEED NEW PHOTO HERE  
Also, please add photos to both water and WWTP of new buildings

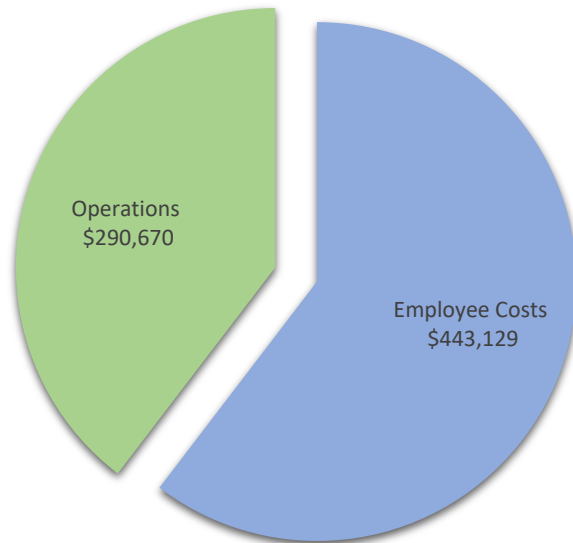


# Wastewater Fund Revenue and Expenses

## Revenue



## Expenses



# Budget Worksheet Account Summary

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 02 - Sewer Operations</b>								
<b>Revenue</b>								
<a href="#">02-410010-00-0</a>	Sewer Charges - Single Family	1,189,334.40	1,191,966.60	1,189,334.40	1,192,557.25	1,192,412.16	1,036,868.12	1,599,212.16
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>								
Preliminary	Single Family = \$46.64 x6 months= 279.84 / EDU			2,712.00	-279.84	-758,926.08		
Preliminary	Single Family = \$54.64 x 6 months= 309.84/ EDU			2,712.00	-309.84	-840,286.08		
<a href="#">02-410110-00-0</a>	Sewer Charges - Multi-Family	22,423.68	20,664.96	22,423.68	20,667.15	20,664.96	20,698.88	27,714.96
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>								
Preliminary	Sewer rate = \$46.64 x 6 month =279.84 / EDU			47.00	-279.84	-13,152.48		
Preliminary	Sewer rate = \$51.64 x 6 months= 309.84 / EDU			47.00	-309.84	-14,562.48		
<a href="#">02-411020-00-0</a>	Sewer Charges - Commercial	47,045.76	43,125.28	47,045.76	47,027.44	47,045.76	40,828.12	63,095.76
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>								
Preliminary	Church = \$46.64 x 6 months=\$279.84 /			5.00	-279.84	-1,399.20		
Preliminary	Church = \$51.64 x 6 months=\$309.84 /			5.00	-309.84	-1,549.20		
Preliminary	Commercial = \$46.64 x 6 months= \$279.84 / EDU			68.00	-279.84	-19,029.12		
Preliminary	Commercial = \$51.64 x 6 months= \$309.84 / EDU			68.00	-309.84	-21,069.12		
Preliminary	Mobile Home = \$46.64 x 6 months= \$279.84 / EDU			3.00	-279.84	-839.52		
Preliminary	Mobile Home = \$51.64 x 6 months= \$309.84 / EDU			3.00	-309.84	-929.52		
Preliminary	Motel = \$46.64 x 6 months=\$279.84 /			31.00	-279.84	-8,675.04		
Preliminary	Motel = \$51.64 x 6 months=\$309.84 /			31.00	-309.84	-9,605.04		
<a href="#">02-411420-00-0</a>	Sewer Charges - Park	2,198.40	2,015.20	2,198.40	2,209.67	2,198.40	2,215.12	2,948.40

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU			5.00	-279.84	-1,399.20			
Preliminary	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU			5.00	-309.84	-1,549.20			
<a href="#">02-411520-00-0</a>	Sewer Charges - School	16,268.16	14,912.48	16,268.16	16,268.16	16,268.16	14,111.80	21,818.16	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU			37.00	-279.84	-10,354.08			
Preliminary	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU			37.00	-309.84	-11,464.08			
<a href="#">02-413040-00-0</a>	Sewer Charges - Irrigation w/R	1,758.72	1,612.16	1,758.72	1,758.72	1,758.72	1,525.60	2,358.72	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Sewer rate = \$46.64 x 6 months= \$279.84 / EDU			4.00	-279.84	-1,119.36			
Preliminary	Sewer rate = \$51.64 x 6 months= \$309.84 / EDU			4.00	-309.84	-1,239.36			
<a href="#">02-415000-00-0</a>	Permits & Inspection	0.00	657.00	0.00	2,409.00	876.00	876.00	876.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Permit & Inspection Fees			4.00	-219.00	-876.00			
<a href="#">02-416000-00-0</a>	Connection Fees	0.00	10,082.85	438.00	36,970.45	13,443.60	13,443.80	13,443.60	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Sewer Connection Fees			4.00	-3,360.90	-13,443.60			
<a href="#">02-419000-00-0</a>	Fees & Services	0.00	0.00	0.00	0.00	0.00	45.00		
<a href="#">02-419500-00-0</a>	Delinquent Fees & Penalties	18,000.00	17,986.35	15,000.00	16,488.71	15,000.00	16,232.47	17,000.00	
<a href="#">02-705000-00-0</a>	Special Assmts - Sewer Standb	15,000.00	13,676.40	15,000.00	12,799.05	15,000.00	10,117.05	19,440.00	
<a href="#">02-705500-00-0</a>	Special Assmts - PY Sewer Stan	4,800.00	8,766.30	4,800.00	2,635.23	2,400.00	7,655.55	4,827.00	
<a href="#">02-706000-00-0</a>	Penalties on Delinquent Taxes	1,550.00	4,612.36	1,550.00	1,368.79	600.00	4,815.09	600.00	
<a href="#">02-711900-00-0</a>	Gain or Loss on Sale of Assets	0.00	0.00	0.00	3,000.00	1,000.00	0.00	1,000.00	



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

	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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
Other Income	0.00	0.00	0.00	2,254.66	0.00	23,474.34	
Revenue Total:	<b>1,318,379.12</b>	<b>1,330,077.94</b>	<b>1,315,817.12</b>	<b>1,358,414.28</b>	<b>1,328,667.76</b>	<b>1,192,906.94</b>	<b>1,774,334.76</b>
Fund: 02 - Sewer Operations Total:	<b>1,318,379.12</b>	<b>1,330,077.94</b>	<b>1,315,817.12</b>	<b>1,358,414.28</b>	<b>1,328,667.76</b>	<b>1,192,906.94</b>	<b>1,774,334.76</b>
Report Total:	<b>1,318,379.12</b>	<b>1,330,077.94</b>	<b>1,315,817.12</b>	<b>1,358,414.28</b>	<b>1,328,667.76</b>	<b>1,192,906.94</b>	<b>1,774,334.76</b>

# Budget Worksheet Account Summary

Helendale CSD

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 02 - Sewer Operations</b>								
<b>Expense</b>								
<a href="#">02-500001-00-0</a>	Salaries - Full Time	216,756.80	220,330.08	228,925.00	220,510.95	241,820.80	212,489.19	263,931.00
<a href="#">02-500002-00-0</a>	Salaries - Overtime	15,162.00	17,964.36	15,162.00	18,290.72	12,000.00	6,038.99	7,000.00
<a href="#">02-500003-00-0</a>	Salaries - On-Call Pay	14,310.00	13,907.14	14,310.00	14,178.57	14,090.00	12,020.00	14,040.00
<a href="#">02-510000-00-0</a>	PERS Retirement	32,668.99	23,090.87	30,795.00	23,614.73	28,544.98	21,192.72	32,834.00
<a href="#">02-510001-00-0</a>	Benefit Plan	39,828.54	38,096.80	46,800.00	48,853.73	46,800.00	44,456.74	47,160.00
<a href="#">02-510002-00-0</a>	Workers Compensation	16,413.46	23,431.76	7,018.00	5,619.83	4,609.89	4,599.17	6,831.00
<a href="#">02-510003-00-0</a>	Payroll Taxes - FICA/Medicare	3,350.47	2,336.25	3,508.34	3,598.40	3,709.98	3,268.40	4,031.00
<a href="#">02-510005-00-0</a>	Vision / Dental Expense	0.00	2,324.40	0.00	3,083.71	0.00	2,977.93	
<a href="#">02-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	3,071.69	0.00	2,927.23	
<a href="#">02-510008-00-0</a>	PERS EPMC	0.00	4,607.07	0.00	4,400.23	0.00	3,957.19	
<a href="#">02-510009-00-0</a>	PEPRA Retirement	0.00	2,818.57	3,224.00	3,126.88	3,671.43	3,315.11	4,302.00
<a href="#">02-510100-00-0</a>	Actuarial Pension Expense Adj	0.00	16,610.00	0.00	12,091.00	0.00	0.00	
<a href="#">02-521000-00-0</a>	Laboratory Analysis	19,000.00	29,901.00	25,000.00	29,183.50	25,000.00	21,499.00	20,000.00
<a href="#">02-521500-00-0</a>	Contractual Services	45,682.00	11,193.62	40,000.00	43,887.98	44,000.00	45,763.40	53,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Apple Valley Communication - Alarms			12.00	36.00	432.00		
Preliminary	Atlas Labs			1.00	18,000.00	18,000.00		
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		
<a href="#">02-521501-00-0</a>	Engineering Services	10,000.00	0.00	10,000.00	0.00	2,500.00	0.00	
<a href="#">02-521600-00-0</a>	Software/GIS Support	2,400.00	2,400.00	2,400.00	2,777.10	5,000.00	2,400.00	5,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	GIS Support			1.00	2,400.00	2,400.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023
								Preliminary
Preliminary	miscellaneous			1.00	2,600.00	2,600.00		
<a href="#">02-523000-00-0</a>	Permits and Fees	26,000.00	24,356.25	27,617.00	30,099.06	35,000.00	31,267.58	37,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Annual Fuel Tank Test 50%			0.50	2,000.00	1,000.00		
Preliminary	MDAQMD - Sludge,Gas pod,Diesel Eng,WWTP, Nat Gas			1.00	3,000.00	3,000.00		
Preliminary	Miscellaneous			1.00	4,500.00	4,500.00		
Preliminary	SB Co Fire Protection-CUPA, APSA,HAZMAT,CA SVC CHG			1.00	1,000.00	1,000.00		
Preliminary	SWRCB - Threat / Complexity 2B			1.00	24,000.00	24,000.00		
Preliminary	SWRCB - Threat / Complexity 3C			1.00	4,000.00	4,000.00		
<a href="#">02-524500-00-0</a>	Education and Training	6,467.00	2,679.37	6,467.00	928.08	7,485.00	1,231.78	6,177.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Certification Refresher			1.00	850.00	850.00		
Preliminary	Certifications / Renewal			3.00	240.00	720.00		
Preliminary	CEU Training / Registration - Tri State & Others			2.00	200.00	400.00		
Preliminary	Confined Space			3.00	300.00	900.00		
Preliminary	CWEA Collections			3.00	110.00	330.00		
Preliminary	CWEA Training			2.00	188.00	376.00		
Preliminary	Lodging (\$132/day) & Meals (\$57/day)			9.00	189.00	1,701.00		
Preliminary	Traffic FlaggingTraining			3.00	300.00	900.00		
<a href="#">02-531000-00-0</a>	Utilities - Electric	68,955.00	77,176.01	79,750.30	71,095.73	89,613.00	84,737.80	89,613.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Misc			1.00	3,533.68	3,533.68		
Preliminary	Schooner Lift Station: 3-029-4595-25			12.00	47.08	564.96		
Preliminary	Secondary Recycled			1.00	4,280.00	4,280.00		
Preliminary	SLP Lift Station: 3-029-4595-45			12.00	76.51	918.12		
Preliminary	Smithson Lift Station: 3-029-4595-64			12.00	1,056.95	12,683.40		
Preliminary	Sod Farm: 3-29-9011-74			12.00	1,142.87	13,714.44		
Preliminary	WWTP Blower Room: 3-029-4594-81			12.00	4,493.20	53,918.40		
<a href="#">02-531001-00-0</a>	Utilities - Gas	720.00	772.16	720.00	741.84	720.00	845.09	840.00

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	Southwest Gas - WWTP			12.00	70.00	840.00			
<a href="#">02-531002-00-0</a>	Utilites-Water- WWTP	0.00	0.00	0.00	0.00	300.00	4,208.68	4,000.00	
<a href="#">02-531006-00-0</a>	Sludge/Compost Disposal	7,800.00	9,101.52	6,300.00	4,049.15	6,620.00	4,124.48	6,030.00	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	Burrtec Hauling - Sludge			4.00	475.00	1,900.00			
Preliminary	Sludge Disposal=Tipping Fee - Biosolids			70.00	59.00	4,130.00			
<a href="#">02-532500-00-0</a>	Telephone	4,896.00	4,399.52	4,896.00	3,646.85	4,896.00	2,743.29	3,567.48	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	Frontier Landlines Alarm for Process			12.00	65.00	780.00			
Preliminary	Smithson Lift Station			12.00	60.00	720.00			
Preliminary	Verizon Wireless - Tablet			12.00	21.57	258.84			
Preliminary	Verizon Wireless- 3 Operators			12.00	150.72	1,808.64			
<a href="#">02-541000-00-0</a>	Operations and Maintenance	30,000.00	21,944.25	25,000.00	46,804.08	18,000.00	11,850.60	15,000.00	
<a href="#">02-545000-00-0</a>	Vehicle Maintenance	16,820.00	18,612.37	16,820.00	18,852.03	17,567.20	31,847.46	19,182.87	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	General Vehicle Repair Parts & Services			1.00	1,940.00	1,940.00			
Preliminary	Mechanic Labor Reimbursement from Water			0.40	43,107.18	17,242.87			
<a href="#">02-545001-00-0</a>	Vehicle Fuel	8,500.00	8,013.89	9,000.00	6,046.97	9,000.00	9,581.32	11,000.00	
<a href="#">02-552700-00-0</a>	Mileage and Travel Reimburse	200.00	1,215.50	1,200.00	1,346.36	1,500.00	0.00	1,500.00	
<a href="#">02-553000-00-0</a>	Operating Supplies	10,000.00	5,730.02	5,000.00	10,623.44	12,000.00	5,331.21	9,000.00	
<a href="#">02-553555-00-0</a>	Public Outreach	550.00	406.76	550.00	0.00	550.00	0.00	550.00	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	Fog Flyer			500.00	0.30	150.00			
Preliminary	Misc			1.00	100.00	100.00			
Preliminary	Outreach Materials			1.00	300.00	300.00			
<a href="#">02-553600-00-0</a>	Uniforms	3,018.00	1,924.42	3,243.00	2,075.81	3,243.00	1,278.16	3,500.00	
<a href="#">02-554600-00-0</a>	Small Tools	4,000.00	2,265.56	3,000.00	1,990.92	4,500.00	4,034.53	4,500.00	

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	Mechanic Small Tool			0.50	2,000.00	1,000.00			
Preliminary	Misc			1.00	3,500.00	3,500.00			
<a href="#">02-556500-00-0</a>	Dues & Subscriptions	643.00	292.00	643.00	192.00	710.00	160.00	710.00	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	CWEA			3.00	220.00	660.00			
Preliminary	HDMWA (High Desert Mtn Water Assoc)			2.00	25.00	50.00			
<a href="#">02-595001-00-0</a>	Interest Expense	0.00	22,502.69	18,325.36	17,096.41	13,000.08	9,457.92	16,024.00	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	2020 Loan Refinance 02-024			1.00	16,024.00	16,024.00			
<a href="#">02-600000-00-0</a>	Depreciation	0.00	142,465.72	0.00	161,193.87	0.00	0.00		
<a href="#">02-720000-00-0</a>	Other Expense	0.00	0.00	0.00	14,424.26	0.00	0.00		
<a href="#">02-800000-00-0</a>	Debt Service	75,041.63	52,495.16	56,716.27	52,133.09	59,376.76	41,603.52	86,099.00	
<b>Budget Detail</b>	<b>Description</b>								
<b>Budget Code</b>									
Preliminary	2020 Loan Refinance 02-024			1.00	86,099.00	86,099.00			
<a href="#">02-800100-00-0</a>	Debt Service - Reversal	0.00	-52,495.16	0.00	-59,345.22	0.00	0.00		
<a href="#">02-800599-00-0</a>	Capital Transfer	0.00	-305,064.73	0.00	-313,631.33	0.00	0.00		
<a href="#">02-820003-00-0</a>	Monitoring Wells	0.00	49,015.00	0.00	0.00	0.00	0.00		
<a href="#">02-820006-00-0</a>	Grit Removal System (Replace	0.00	144,016.82	0.00	0.00	0.00	0.00		
<a href="#">02-820007-00-0</a>	Secondary Irrigation Pump Proj	0.00	6,130.00	0.00	76,303.07	0.00	0.00		
<a href="#">02-820008-00-0</a>	Storage Building/Office/Lab	0.00	0.00	0.00	144,262.67	0.00	467,130.03		
<a href="#">02-820020-00-0</a>	Wastewater Ops Building - Plan	0.00	0.00	0.00	1,047.04	0.00	0.00		
<a href="#">02-820027-00-0</a>	WOM Vehicle	0.00	0.00	0.00	0.00	0.00	16,500.00		
<a href="#">02-820038-00-0</a>	Interior Completion of Mainte	0.00	0.00	0.00	0.00	0.00	101,145.00		
<a href="#">02-820045-00-0</a>	Mini-Lift Station Project	0.00	0.00	0.00	0.00	0.00	36,044.00		
<a href="#">02-820046-00-0</a>	Wastewater Maintenance Buil	0.00	0.00	0.00	0.00	0.00	47,040.00		
<a href="#">02-820050-00-0</a>	Sewer Equipment	0.00	105,902.91	0.00	92,018.55	0.00	0.00		
<a href="#">02-820051-00-0</a>	Emergency Sewer Lining	0.00	0.00	0.00	0.00	0.00	0.00		

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<a href="#">02-999100-00-0</a>	Admin Allocation	481,680.66	480,805.07	547,043.08	557,276.63	565,261.00	423,945.72	633,104.89
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	49% of Admin allocation			0.49	1,292,050.79	633,104.89		
<a href="#">02-999900-00-0</a>	Interfund Transfer Out/(In)	-42,100.00	0.00	-42,100.00	159,382.13	-42,100.00	-31,574.97	-42,100.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Interfund Loan Payment Receipt (From Park)			1.00	-42,100.00	-42,100.00		
<b>Expense Total:</b>		<b>1,118,763.55</b>	<b>1,233,675.00</b>	<b>1,197,333.35</b>	<b>1,536,942.51</b>	<b>1,238,989.12</b>	<b>1,691,438.27</b>	<b>1,363,927.24</b>
<b>Fund: 02 - Sewer Operations Total:</b>		<b>1,118,763.55</b>	<b>1,233,675.00</b>	<b>1,197,333.35</b>	<b>1,536,942.51</b>	<b>1,238,989.12</b>	<b>1,691,438.27</b>	<b>1,363,927.24</b>
<b>Report Total:</b>		<b>1,118,763.55</b>	<b>1,233,675.00</b>	<b>1,197,333.35</b>	<b>1,536,942.51</b>	<b>1,238,989.12</b>	<b>1,691,438.27</b>	<b>1,363,927.24</b>

# SOLID WASTE

## DEPARTMENT DESCRIPTION

The District assumed responsibility for the residential solid waste disposal within its boundaries from San Bernardino County Solid Waste Management Department in fiscal year 2010-11. The District administrative staff provides customer service and billing for the Solid Waste operation. Services include two clean-up days per year; a robust bulky item pick up program; and green waste drop off service.

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



### 2021 Solid Waste Activity

Average Number of Customers	2,844
Average Number of trash cans	2,402
Average Number extra recycle cans	300
Dump Passes Issued	2,340

## 2021-22 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



## 2022-23 GOALS

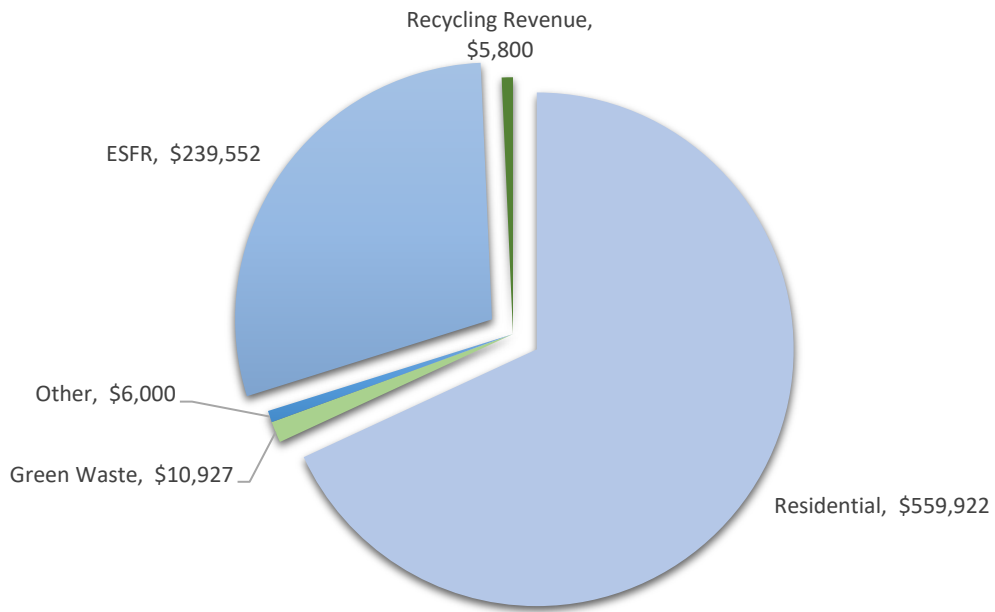
- Hold spring and fall clean up days
- Host a Shred-Fest for sensitive document destruction
- Continue recycled art sculpture contest with Burrtec Waste
- Hold recycling/composting workshop
- Implement a Tire Recycling Program
- Continue performing trash can audits
- Comply with mandatory commercial recycling requirements
- Seek new recycling opportunities
- Continue diversion efforts by creating new and innovative recycling opportunities
- Implementation of SB 1383
- Increasing Community Recycling
- **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

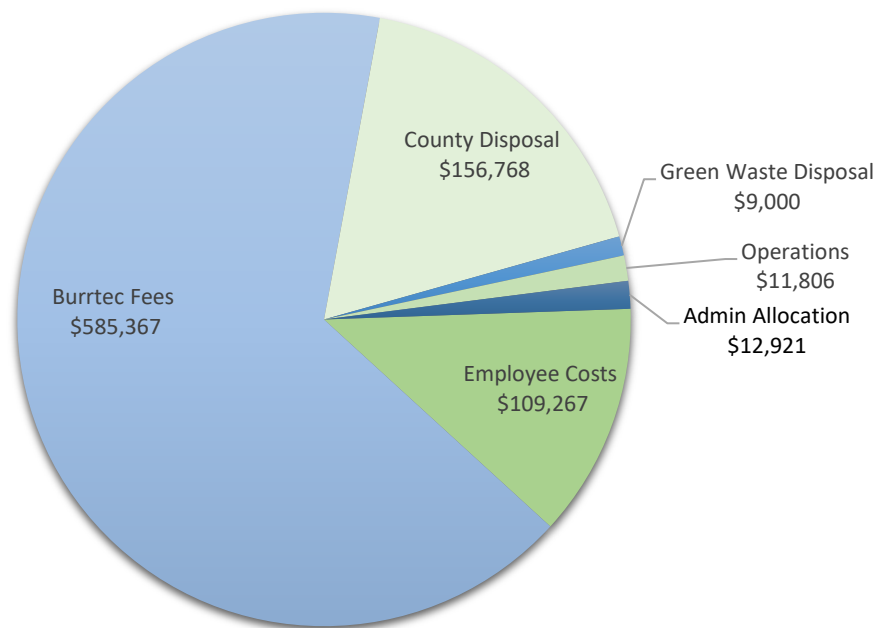


# Solid Waste Fund Revenue and Expenses

## Revenue by Category



## Expenses by Category



# Budget Worksheet Account Summary

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 06 - Solid Waste Disposal</b>								
<b>Revenue</b>								
<u>06-410000-00-0</u>	Charges for Services - Solid Wa	508,402.20	509,181.20	582,089.44	556,973.05	578,519.28	481,038.18	599,922.12
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	218 Recovery \$0.07 x 12 months = \$0.84			2,422.00	-0.84	-2,034.48		
Preliminary	Condo \$19.41 x 12 months = \$232.92 (w/o ESFR)			57.00	-232.92	-13,276.44		
Preliminary	Duplex \$38.82 x 12 months = \$465.84			1.00	-465.84	-465.84		
Preliminary	Extra Recycling Barrel \$1.55 x 12 months = \$18.60			8.00	-18.60	-148.80		
Preliminary	Extra Trash Barrel \$7.91 x 12 = \$94.92			344.00	-94.92	-32,652.48		
Preliminary	Trash Service \$18.97 x 12 months = \$227.64			2,422.00	-227.64	-551,344.08		
<u>06-410001-00-0</u>	Green Waste Hauling Fee	0.00	0.00	0.00	0.00	0.00	8,276.53	10,926.84
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Green Waste Hauling = \$0.37 x 12 = \$4.44			2,461.00	-4.44	-10,926.84		
<u>06-419000-00-0</u>	Other Fees & Services	0.00	0.00	0.00	425.72	0.00	562.50	
<u>06-419500-00-0</u>	Delinquent Fees & Penalties	7,300.00	7,315.26	7,000.00	7,235.98	7,200.00	7,212.17	6,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Penalties			12.00	-500.00	-6,000.00		
<u>06-705000-00-0</u>	Special Assmts - ESFR	235,278.00	224,528.27	232,347.06	230,832.30	233,453.88	212,097.86	234,220.14
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Condo ESFR \$85.14			55.00	-85.14	-4,682.70		
Preliminary	Single Family w/o ESFR \$85.14			2,696.00	-85.14	-229,537.44		
<u>06-705500-00-0</u>	Special Assmts - Pr Yr Refuse La	6,500.00	7,459.38	3,500.00	6,080.64	3,500.00	5,089.08	3,500.00
<u>06-706000-00-0</u>	Penalties on Delinquent Taxes	2,500.00	1,740.28	4,000.00	2,699.03	2,000.00	1,892.74	1,832.00

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">06-712000-00-0</a>	Other Income	0.00	0.00	0.00	0.00	0.00	4,768.37		
<a href="#">06-712100-00-0</a>	Recycling Revenue	0.00	0.00	0.00	0.00	7,160.00	3,571.99	5,800.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	E-Waste Recycling			4.00	-1,200.00	-4,800.00			
Preliminary	Mattress Recycling			4.00	-250.00	-1,000.00			
<a href="#">06-740000-00-0</a>	Grant Revenue	0.00	0.00	0.00	0.00	1,000.00	0.00		
<a href="#">06-999700-00-0</a>	Board Discretionary Revenue	0.00	0.00	0.00	0.00	20,000.00	0.00		
<b>Revenue Total:</b>		<b>759,980.20</b>	<b>750,224.39</b>	<b>828,936.50</b>	<b>804,246.72</b>	<b>852,833.16</b>	<b>724,509.42</b>	<b>862,201.10</b>	
<b>Fund: 06 - Solid Waste Disposal Total:</b>		<b>759,980.20</b>	<b>750,224.39</b>	<b>828,936.50</b>	<b>804,246.72</b>	<b>852,833.16</b>	<b>724,509.42</b>	<b>862,201.10</b>	
<b>Report Total:</b>		<b>759,980.20</b>	<b>750,224.39</b>	<b>828,936.50</b>	<b>804,246.72</b>	<b>852,833.16</b>	<b>724,509.42</b>	<b>862,201.10</b>	

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 06 - Solid Waste Disposal</b>								
<b>Expense</b>								
<a href="#">06-500001-00-0</a>	Salaries - Full Time	73,320.00	67,726.54	79,269.00	86,965.19	85,425.60	72,318.10	66,349.50
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Salaries			0.70	94,785.00	66,349.50		
<a href="#">06-510000-00-0</a>	PERS Retirement	6,383.31	1,403.60	0.00	-757.06	0.00	40.92	
<a href="#">06-510001-00-0</a>	Benefit Plan	21,690.36	20,455.29	31,200.00	22,997.84	31,200.00	19,256.86	31,440.00
<a href="#">06-510002-00-0</a>	Workers Compensation	4,076.44	4,631.79	1,768.00	2,445.27	3,455.55	1,030.00	3,021.00
<a href="#">06-510003-00-0</a>	Payroll Taxes - FICA/Medicare	1,063.14	705.04	1,149.40	1,127.48	1,238.67	1,037.80	1,375.00
<a href="#">06-510005-00-0</a>	Vision / Dental Expense	0.00	1,158.97	0.00	1,367.10	0.00	1,278.19	
<a href="#">06-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	5,080.34	0.00	5,855.52	
<a href="#">06-510009-00-0</a>	PEPRA Retirement	0.00	5,148.89	5,537.00	5,647.54	5,966.98	5,045.91	7,081.00
<a href="#">06-510100-00-0</a>	Actuarial Pension Expense Adj	0.00	5,285.00	0.00	3,848.00	0.00	0.00	
<a href="#">06-521500-00-0</a>	Contractual Services	3,200.00	0.00	0.00	0.00	0.00	0.00	
<a href="#">06-521510-00-0</a>	Contract Service - Burrtec Fees	467,116.80	503,473.96	540,117.12	554,024.47	565,926.48	431,693.62	585,367.08
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Duplex \$37.94 x 12 months = \$455.28			1.00	455.28	455.28		
Preliminary	Extra Recycling Barrel \$1.72 x 12 months = \$20.64			8.00	20.64	165.12		
Preliminary	Extra Trash Barrel \$7.91 x 12 months = \$94.92			344.00	94.92	20,882.40		
Preliminary	Non-ESFR \$18.97 x 12 months = \$223.68			55.00	227.64	12,520.20		
Preliminary	Trash Service \$18.97 x 12 months = \$227.64			2,422.00	227.64	551,344.08		
<a href="#">06-523000-00-0</a>	Permits and Fees	0.00	223.00	0.00	55.00	0.00	0.00	
<a href="#">06-523500-00-0</a>	SB County Disposal Fees	126,072.00	139,568.62	127,956.00	161,458.35	147,600.00	141,533.88	156,768.00

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>									
Preliminary	Residential Disposal fee			12.00	12,119.00	145,428.00			
Preliminary	SB County Dump Pass Fee			12.00	945.00	11,340.00			
<a href="#">06-523550-00-0</a>	Green Waste Disposal	12,000.00	16,051.83	14,000.00	9,760.17	10,452.40	5,739.79	9,000.00	
<a href="#">06-524500-00-0</a>	Education and Training	500.00	0.00	0.00	0.00	0.00	0.00		
<a href="#">06-527500-00-0</a>	Rents - Storage at Park	0.00	6,000.00	6,000.00	6,000.00	0.00	0.00		
<a href="#">06-532500-00-0</a>	Telephone	312.00	294.63	312.00	323.55	312.00	294.05	258.84	
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>									
Preliminary	Verizon Wireless - Tablet & Data Plan			12.00	21.57	258.84			
<a href="#">06-541000-00-0</a>	Operations and Maintenance	0.00	0.00	0.00	18.41	0.00	0.00		
<a href="#">06-545000-00-0</a>	Vehicle Maintenance	2,200.00	733.62	1,276.32	1,734.24	2,281.34	1,119.79	2,362.14	
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>									
Preliminary	Mechanic Labor Reimbursement			0.02	43,107.18	862.14			
Preliminary	Parts & Services			1.00	1,500.00	1,500.00			
<a href="#">06-545001-00-0</a>	Vehicle Fuel	3,360.00	1,990.83	2,500.00	1,713.96	2,000.00	5,135.95	4,500.00	
<a href="#">06-552700-00-0</a>	Mileage and Travel Reimburse	0.00	0.00	0.00	103.50	0.00	0.00		
<a href="#">06-553000-00-0</a>	Operating Supplies	300.00	0.00	0.00	370.23	0.00	0.00		
<a href="#">06-553200-00-0</a>	Postage & Delivery	650.00	629.55	650.00	775.76	650.00	863.44	900.00	
<a href="#">06-553555-00-0</a>	Public Outreach	2,060.00	424.03	1,735.00	125.70	1,735.00	81.11	1,735.00	
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>									
Preliminary	Clean Up Day - Bags & Gloves			2.00	80.00	160.00			
Preliminary	Clean Up Day - Banner			1.00	100.00	100.00			
Preliminary	Clean Up Day - Foods			2.00	100.00	200.00			
Preliminary	Earth Day - Foods			1.00	400.00	400.00			
Preliminary	Earth day - Supplies			1.00	325.00	325.00			
Preliminary	Misc			1.00	100.00	100.00			
Preliminary	Recycled Art Contest			1.00	250.00	250.00			
Preliminary	Workshop - Composting			1.00	200.00	200.00			
<a href="#">06-553600-00-0</a>	Uniforms	714.00	0.00	439.01	167.92	250.00	0.00	250.00	
<a href="#">06-553700-00-0</a>	Printing Costs	1,100.00	1,246.38	1,300.00	1,062.53	1,300.00	0.00	1,300.00	

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">06-590100-00-0</a>	Bad Debt Expense	0.00	12.27	0.00	997.43	0.00	2,368.85		
<a href="#">06-600000-00-0</a>	Depreciation	0.00	202.75	0.00	0.00	0.00	0.00		
<a href="#">06-860001-00-0</a>	Mattress Recycling	0.00	0.00	0.00	0.00	0.00	8,405.30	500.00	
<a href="#">06-999100-00-0</a>	Admin Allocation	9,830.22	9,812.41	11,164.14	11,373.04	11,535.94	8,651.97	12,920.51	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	1% of Admin allocation			0.01	1,292,050.79	12,920.51			
	<b>Expense Total:</b>	<b>735,948.27</b>	<b>787,179.00</b>	<b>826,372.99</b>	<b>878,785.96</b>	<b>871,329.96</b>	<b>711,751.05</b>	<b>885,128.07</b>	
	<b>Fund: 06 - Solid Waste Disposal Total:</b>	<b>735,948.27</b>	<b>787,179.00</b>	<b>826,372.99</b>	<b>878,785.96</b>	<b>871,329.96</b>	<b>711,751.05</b>	<b>885,128.07</b>	
	<b>Report Total:</b>	<b>735,948.27</b>	<b>787,179.00</b>	<b>826,372.99</b>	<b>878,785.96</b>	<b>871,329.96</b>	<b>711,751.05</b>	<b>885,128.07</b>	

## General Government Fund

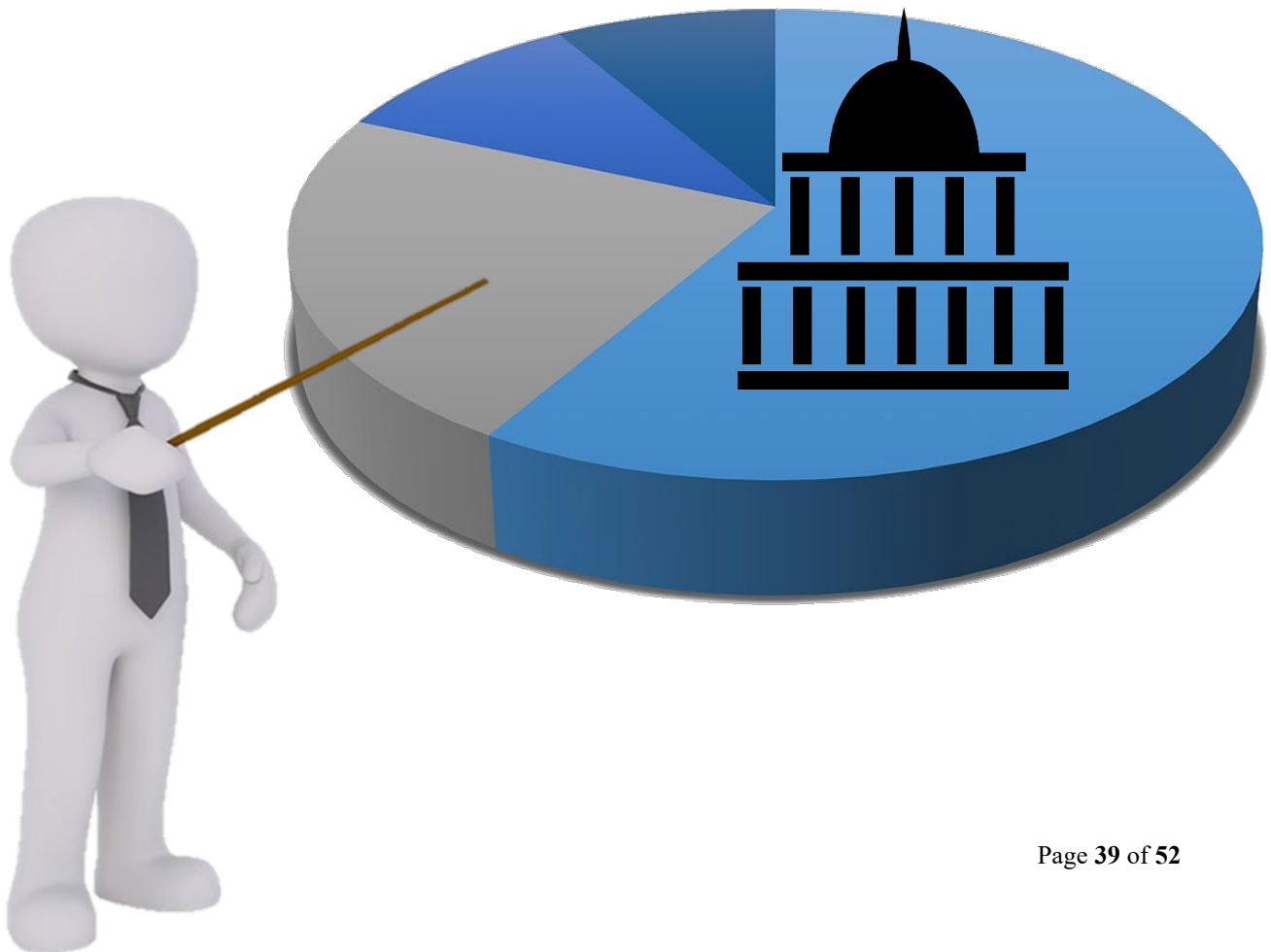
The General Government fund is comprised of the recycling center, park and recreation, District properties and administration funds.

**Park Fund - 05**

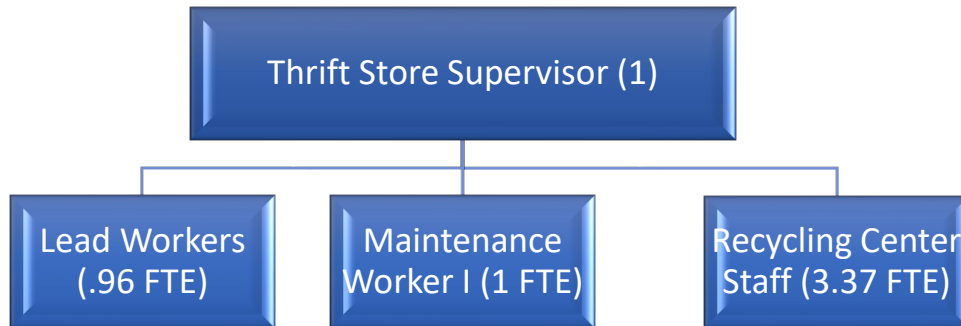
**Admin Fund - 10**

**Recycling Center Fund - 03**

**District Properties - 04**



## 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 2023 is to start a tire recycling program for the community.

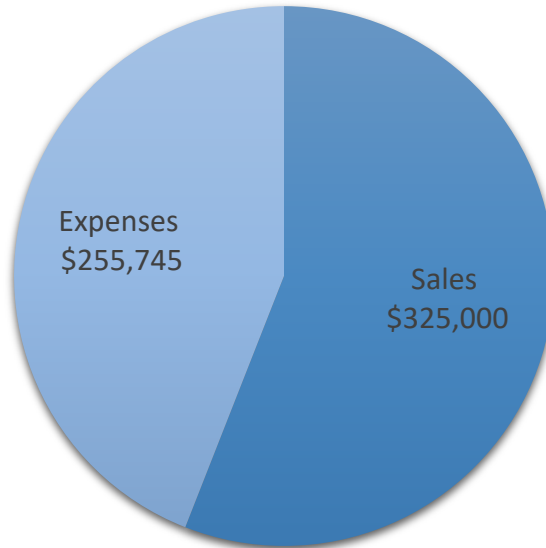
The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate.



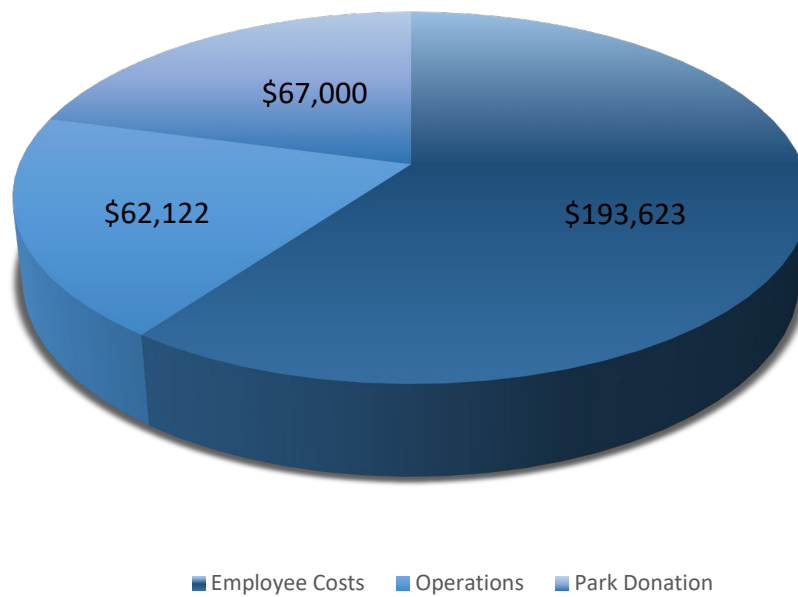


## Recycling Center Revenue and Expenses

### Sales & Expenses



### Expenses



	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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 03 - Recycling Center</b>							
<b>Revenue</b>							
<a href="#">03-480000-00-0</a> Retail Sales - Recycling Center	294,000.00	228,226.99	264,000.00	305,700.77	300,000.00	271,032.76	325,000.00
<a href="#">03-712000-00-0</a> Other Income	0.00	0.00	0.00	0.00	0.00	7,622.89	
<a href="#">03-740000-00-0</a> Grant Revenue	0.00	10,000.00	0.00	0.00	0.00	0.00	
<a href="#">03-999700-00-0</a> Board Discretionary Revenue	-74,940.48	0.00	-84,380.00	0.00	-126,740.34	0.00	-67,000.00
<b>Revenue Total:</b>	<b>219,059.52</b>	<b>238,226.99</b>	<b>179,620.00</b>	<b>305,700.77</b>	<b>173,259.66</b>	<b>278,655.65</b>	<b>258,000.00</b>
<b>Fund: 03 - Recycling Center Total:</b>	<b>219,059.52</b>	<b>238,226.99</b>	<b>179,620.00</b>	<b>305,700.77</b>	<b>173,259.66</b>	<b>278,655.65</b>	<b>258,000.00</b>
<b>Report Total:</b>	<b>219,059.52</b>	<b>238,226.99</b>	<b>179,620.00</b>	<b>305,700.77</b>	<b>173,259.66</b>	<b>278,655.65</b>	<b>258,000.00</b>



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 03 - Recycling Center</b>								
<b>Expense</b>								
<a href="#">03-500001-00-0</a>	Salaries - Full Time	0.00	0.00	0.00	0.00	0.00	0.00	28,435.50
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	Thrift Store Supervisor Share			0.30	94,785.00	28,435.50		
<b>Preliminary</b>								
<a href="#">03-500004-00-0</a>	Salaries - Part-Time	152,959.00	104,354.98	136,326.00	102,692.63	126,472.00	113,082.29	151,790.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	Part Time Salaries			1.00	151,790.00	151,790.00		
<b>Preliminary</b>								
<a href="#">03-510002-00-0</a>	Workers Compensation	3,081.16	4,398.53	1,121.00	2,156.67	1,090.55	203.33	1,785.00
<a href="#">03-510003-00-0</a>	Payroll Taxes - FICA/Medicare	11,701.36	15,789.89	10,429.00	7,810.75	9,675.11	8,650.93	11,612.00
<a href="#">03-510004-00-0</a>	Unemployment Expense	0.00	0.00	0.00	-477.09	0.00	0.00	
<a href="#">03-521500-00-0</a>	Contractual Services	5,300.00	718.25	4,300.00	323.89	2,500.00	0.00	4,500.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	Climate Control			1.00	2,000.00	2,000.00		
<b>Preliminary</b>	Maintenance Services			1.00	2,000.00	2,000.00		
<b>Preliminary</b>	Misc			1.00	500.00	500.00		
<a href="#">03-524500-00-0</a>	Education and Training	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<a href="#">03-526601-00-0</a>	Advertising	5,600.00	4,600.00	500.00	0.00	500.00	0.00	500.00
<a href="#">03-529900-00-0</a>	Bank Charges	3,000.00	3,809.68	3,000.00	3,950.29	4,000.00	4,421.97	5,000.00
<a href="#">03-531000-00-0</a>	Utilities - Electric	18,000.00	6,815.48	6,600.00	5,680.80	7,062.00	6,196.84	32,062.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	Edison			12.00	588.50	7,062.00		
<b>Preliminary</b>	HVAC			1.00	25,000.00	25,000.00		
<b>Preliminary</b>								
<a href="#">03-532500-00-0</a>	Telephone	1,098.00	1,398.34	1,524.00	1,434.68	1,560.00	1,325.68	1,560.00

Budget Detail Budget Code Preliminary	Description Credit Card line	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
				Units	Price	Amount		
				12.00	130.00	1,560.00		
<a href="#">03-541000-00-0</a>	Operations and Maintenance	2,000.00	1,715.88	1,000.00	2,072.08	1,500.00	642.06	1,500.00
<a href="#">03-545000-00-0</a>	Vehicle Maintenance	0.00	2,828.28	2,000.00	678.27	1,000.00	1,312.46	1,000.00
<a href="#">03-545001-00-0</a>	Vehicle Fuel/Propane	0.00	426.66	300.00	334.34	400.00	271.85	400.00
<a href="#">03-553000-00-0</a>	Operating Supplies	10,000.00	8,956.90	8,000.00	10,714.11	10,000.00	7,668.97	8,000.00
<a href="#">03-553600-00-0</a>	Uniforms	0.00	0.00	0.00	81.71	0.00	0.00	100.00
<a href="#">03-554600-00-0</a>	Small Tools	0.00	0.00	0.00	33.36	0.00	0.00	
<a href="#">03-556800-00-0</a>	EE Incentive Program	5,820.00	2,969.47	4,020.00	6,658.23	7,000.00	6,324.84	7,000.00
<a href="#">03-600000-00-0</a>	Depreciation	0.00	984.17	0.00	1,073.64	0.00	0.00	
<a href="#">03-720000-00-0</a>	Other Expense	0.00	-143.75	0.00	-2,378.09	0.00	0.00	
<a href="#">03-800500-00-0</a>	Capital Expenditure	0.00	10,736.12	0.00	0.00	0.00	0.00	
<a href="#">03-800599-00-0</a>	Capital Transfer	0.00	-10,736.12	0.00	0.00	0.00	0.00	
<a href="#">03-999800</a>	Interfund Transfer In	0.00	79,501.67	0.00	154,401.40	0.00	0.00	
	<b>Expense Total:</b>	<b>219,059.52</b>	<b>239,124.43</b>	<b>179,620.00</b>	<b>297,241.67</b>	<b>173,259.66</b>	<b>150,101.22</b>	<b>255,744.50</b>
	<b>Fund: 03 - Recycling Center Total:</b>	<b>219,059.52</b>	<b>239,124.43</b>	<b>179,620.00</b>	<b>297,241.67</b>	<b>173,259.66</b>	<b>150,101.22</b>	<b>255,744.50</b>
	<b>Report Total:</b>	<b>219,059.52</b>	<b>239,124.43</b>	<b>179,620.00</b>	<b>297,241.67</b>	<b>173,259.66</b>	<b>150,101.22</b>	<b>255,744.50</b>

## District Properties

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

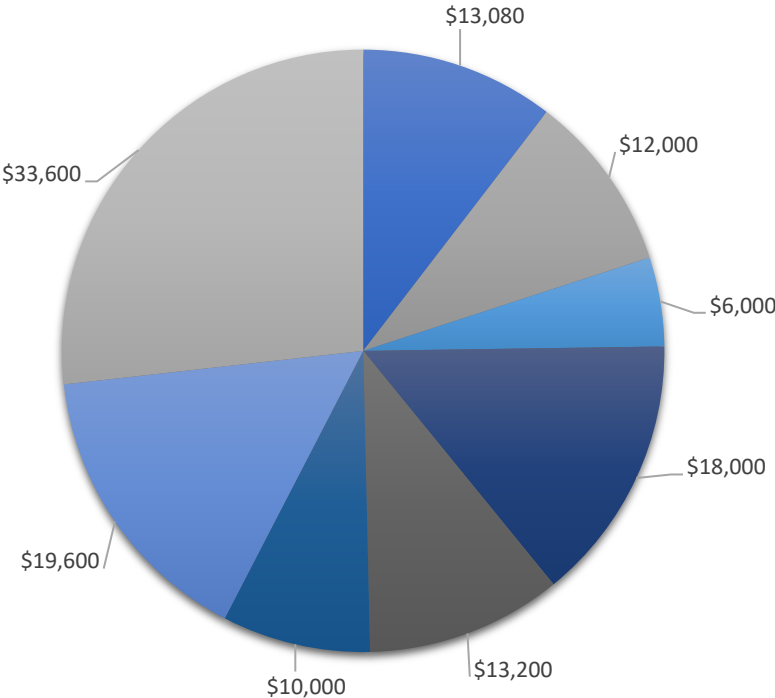


In 2011, the Helendale CSD purchased a 20,000 square foot commercial building on Vista Road for a Community Center. This building houses the administrative offices, the award-winning Recycling Center/Thrift Store and the Helendale Senior Center. Additionally space is available for meetings, social activities, the weekly Farmers Market and other park and rec programs.

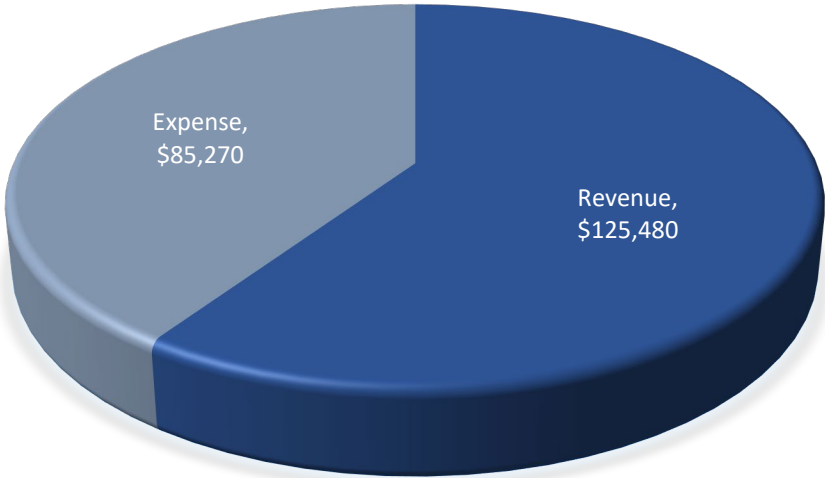
Both properties are owned by the District's Park Department.

# Properties Revenue and Expenses

## Rents Received



## REVENUE / EXPENSE



# Budget Worksheet Account Summary

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

Helendale CSD

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 04 - Property Rental</b>								
<b>Revenue</b>								
<a href="#">04-419500-00-0</a>	Delinquent Penalties	0.00	375.00	200.00	515.00	0.00	70.00	
<a href="#">04-462000-00-4</a>	15302 Smithson Rental	102,480.00	98,580.00	94,680.00	91,580.00	94,680.00	82,229.15	91,880.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Unit #A & Paddock			12.00	-1,090.00	-13,080.00		
Preliminary	Unit #B			12.00	-1,000.00	-12,000.00		
Preliminary	Unit #C			12.00	-500.00	-6,000.00		
Preliminary	Unit #D			12.00	-1,500.00	-18,000.00		
Preliminary	Unit #E			12.00	-1,100.00	-13,200.00		
Preliminary	Unit #F			5.00	-2,000.00	-10,000.00		
Preliminary	Unit #F			7.00	-2,800.00	-19,600.00		
<a href="#">04-463000-00-5</a>	15425 Wild Road Rental	29,928.00	30,162.10	33,600.00	33,531.80	33,600.00	30,800.00	33,600.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Units A-D			48.00	-700.00	-33,600.00		
<a href="#">04-712000-00-0</a>	Other Income	0.00	0.00	0.00	336.05	0.00	0.00	
<a href="#">04-999700-00-0</a>	Board Discretionary Revenue	-22,310.09	0.00	0.00	0.00	0.00	0.00	
<b>Revenue Total:</b>		<b>110,097.91</b>	<b>129,117.10</b>	<b>128,480.00</b>	<b>125,962.85</b>	<b>128,280.00</b>	<b>113,099.15</b>	<b>125,480.00</b>
<b>Fund: 04 - Property Rental Total:</b>		<b>110,097.91</b>	<b>129,117.10</b>	<b>128,480.00</b>	<b>125,962.85</b>	<b>128,280.00</b>	<b>113,099.15</b>	<b>125,480.00</b>
<b>Report Total:</b>		<b>110,097.91</b>	<b>129,117.10</b>	<b>128,480.00</b>	<b>125,962.85</b>	<b>128,280.00</b>	<b>113,099.15</b>	<b>125,480.00</b>

# Budget Worksheet Account Summary

Helendale CSD

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 04 - Property Rental Expense</b>								
<a href="#">04-521500-00-0</a>	Contractual Services	10,000.00	325.00	5,000.00	0.00	5,000.00	0.00	5,000.00
<a href="#">04-523500-00-0</a>	San Bernardino County Fees	0.00	367.00	367.00	0.00	367.00	435.00	367.00
<a href="#">04-531000-00-0</a>	Utilities - Electric - Unit D	0.00	1,241.26	0.00	0.00	0.00	0.00	
<a href="#">04-531000-00-4</a>	Utilities - Electric - Smithson	0.00	0.00	0.00	415.73	0.00	31.62	
<a href="#">04-531000-00-5</a>	Utilities - Electric - Wild Rd	4,656.00	2,897.92	3,300.00	3,397.31	3,700.00	3,877.77	4,000.00
<a href="#">04-531001-00-4</a>	Utilities - Gas - Smithson	0.00	0.00	0.00	0.00	0.00	5.72	
<a href="#">04-531001-00-5</a>	Utilities - Gas - Wild Rd	1,560.00	1,346.51	800.00	1,535.77	800.00	1,350.75	1,500.00
<a href="#">04-531002-00-4</a>	Utilites-Water- Smithson	0.00	0.00	711.71	0.00	3,995.52	995.68	3,995.52
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Water Consumption			1,890.00	1.50	2,835.00		
Preliminary	Water Meter Charges - 2"			12.00	96.71	1,160.52		
<a href="#">04-531002-00-5</a>	Utilites-Water- Wild Rd.	0.00	0.00	1,342.20	0.00	1,342.20	822.30	1,342.20
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Water Consumption			158.00	1.50	237.00		
Preliminary	Water Meter Charges - 2 x \$46.05 =			12.00	92.10	1,105.20		
<a href="#">04-531003-00-4</a>	Utilities - Sewer- Smithson	0.00	0.00	2,198.40	0.00	2,198.40	1,540.60	2,798.40
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Sewer Smithson - 5 EDU x 46.64 =			6.00	208.20	1,249.20		
Preliminary	Sewer Smithson - 5 EDU x 51.64 =			6.00	258.20	1,549.20		
<a href="#">04-531003-00-5</a>	Utilities - Sewer - Wild	0.00	0.00	1,758.72	0.00	1,758.72	1,232.48	1,179.36
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Monthly Sewer Charges - 2 Units x 46.64 = \$93.28			6.00	93.28	559.68		

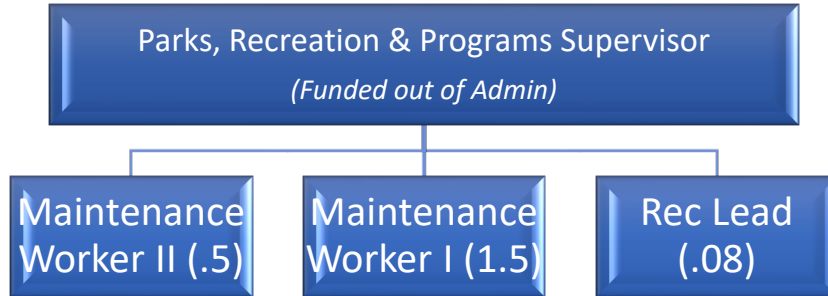


Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
Preliminary	Monthly Sewer Charges - 2 Units x 51.64 = \$103.28			6.00	103.28	619.68			
<a href="#">04-541000-00-4</a>	Operation & Maintenance - Sm	5,000.00	3,583.23	1,633.00	10,561.23	10,000.00	6,234.00	10,000.00	
<a href="#">04-541000-00-5</a>	Operation & Maintenance - Wil	3,000.00	4,496.64	4,000.00	2,167.79	6,000.00	716.58	2,000.00	
<a href="#">04-595001-00-0</a>	Interest Expense	0.00	25,753.09	20,972.58	20,342.28	14,878.86	4,916.62	8,330.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Loan - 20-024 Property Purchase			1.00	8,330.00	8,330.00			
<a href="#">04-600000-00-4</a>	Depreciation - Smithson	0.00	43,292.50	0.00	42,997.86	0.00	0.00		
<a href="#">04-600000-00-5</a>	Depreciation - Wild Rd	0.00	12,991.22	0.00	13,612.03	0.00	0.00		
<a href="#">04-720000-00-0</a>	Other Expense	0.00	0.00	0.00	3,751.55	0.00	0.00		
<a href="#">04-800000-00-4</a>	Debt Service - Rental Property	85,881.91	60,088.67	64,909.32	0.00	67,954.15	21,627.22	44,758.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	20-024			1.00	44,758.00	44,758.00			
<a href="#">04-800100-00-4</a>	Debt Service - Reversal	0.00	-60,088.67	0.00	0.00	0.00	0.00		
<a href="#">04-999800</a>	Interfund Transfer In	0.00	649,556.89	0.00	188.07	0.00	0.00		
<a href="#">04-999900-00-0</a>	Interfund Transfer Out	0.00	0.00	0.00	-201,482.09	0.00	0.00		
	<b>Expense Total:</b>	<b>110,097.91</b>	<b>745,851.26</b>	<b>106,992.93</b>	<b>-102,512.47</b>	<b>117,994.85</b>	<b>43,786.34</b>	<b>85,270.48</b>	
	<b>Fund: 04 - Property Rental Total:</b>	<b>110,097.91</b>	<b>745,851.26</b>	<b>106,992.93</b>	<b>-102,512.47</b>	<b>117,994.85</b>	<b>43,786.34</b>	<b>85,270.48</b>	
	<b>Report Total:</b>	<b>110,097.91</b>	<b>745,851.26</b>	<b>106,992.93</b>	<b>-102,512.47</b>	<b>117,994.85</b>	<b>43,786.34</b>	<b>85,270.48</b>	

## Park Fund



### DEPARTMENT DESCRIPTION

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

This fund is supported primarily by the Board's discretionary funds which includes franchise fees, property taxes, 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.

## 2021-22 HIGHLIGHTS

- Continued the Helendale Farmers Market and increased Market Match incentive to \$15
- Added recreation programs such as cornhole league and dance classes
- Provided a space at the Community Center for the Senior Center to meet
- Continue to look for grant opportunities to expand park facilities and recreation opportunities

## 2022-23 GOALS

- Add lighting to the baseball fields and north sports field
- Continue to offer youth and adult sports programs

### Events

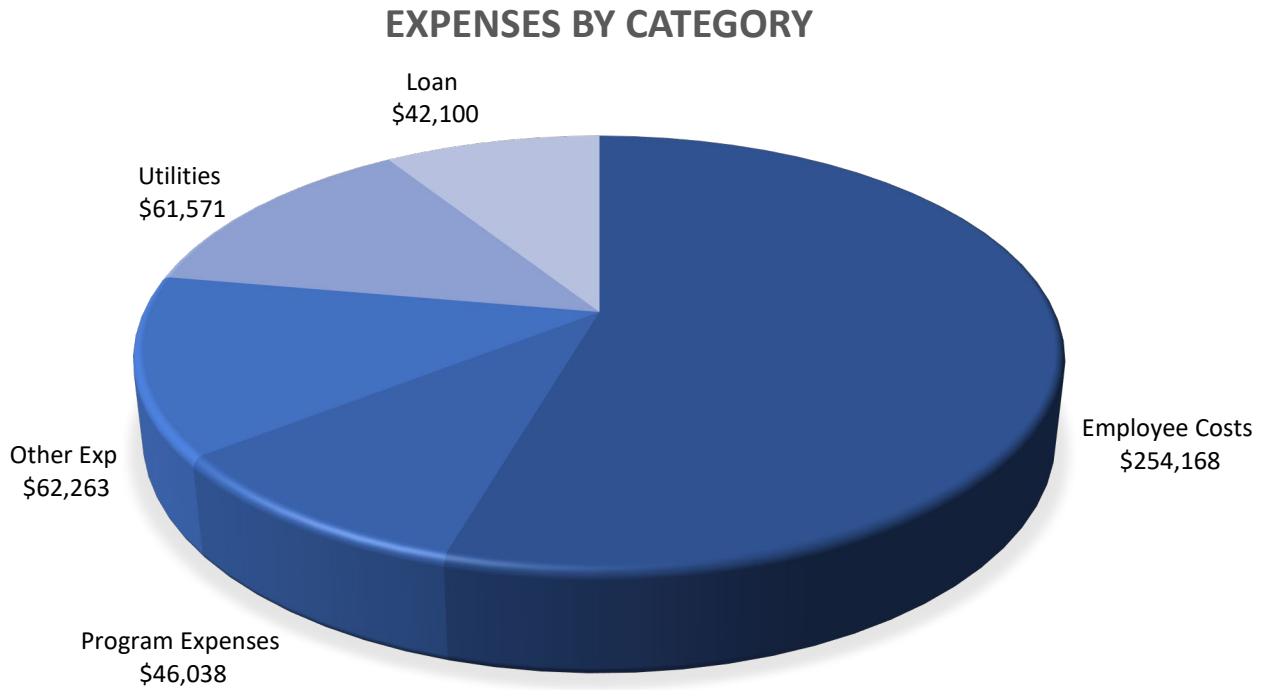
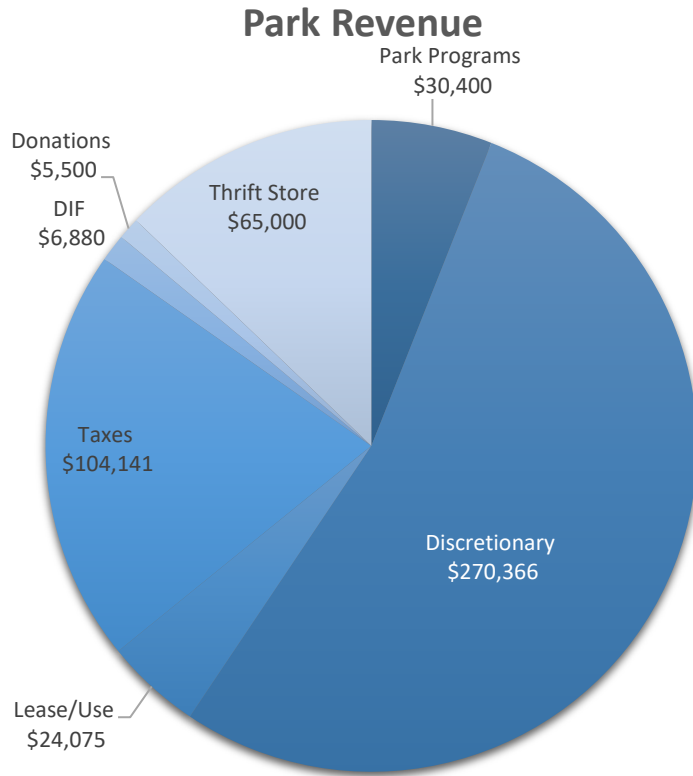
- Concerts in the Park
- National Night Out
- Weekly Farmers Market

## 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.	122
Soccer Participation	188	185		177
Park & Rec Committee Meetings	12	12		12
Adult Softball Participation	N/A	N/A		102

# Park Revenue and Expenses





		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 05 - Parks &amp; Recreation</b>								
<b>Revenue</b>								
<a href="#">05-430000-00-0</a>	Recreation Program Fees	100.00	1,940.00	1,000.00	0.00	1,000.00	6,437.00	1,000.00
<a href="#">05-430002-00-0</a>	Basketball League Program Fee	5,000.00	6,050.00	6,000.00	0.00	3,600.00	7,780.36	8,400.00
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	<b>Description</b>							
Preliminary	Basketball: \$70 each			120.00	-70.00	-8,400.00		
<a href="#">05-430003-00-0</a>	Youth Soccer	10,800.00	10,570.80	10,800.00	1,030.00	8,000.00	9,488.41	9,100.00
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	<b>Description</b>							
Preliminary	Soccer: \$75 each			130.00	-70.00	-9,100.00		
<a href="#">05-430004-00-0</a>	Farmers Market Revenue	10,800.00	6,574.00	5,000.00	10,894.40	5,000.00	8,632.59	5,000.00
<a href="#">05-430004-00-8</a>	Farmers Market EBT	0.00	199.00	5,000.00	8,650.00	5,000.00	10,933.81	5,000.00
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	<b>Description</b>							
Preliminary	Market Match EBT Grant			500.00	-10.00	-5,000.00		
<a href="#">05-430008-00-0</a>	Adult Softball	0.00	0.00	0.00	750.00	0.00	2,450.00	1,500.00
<a href="#">05-430009-00-0</a>	Cornhole League	0.00	0.00	0.00	0.00	0.00	450.00	400.00
<a href="#">05-460000-00-3</a>	Water Shop Lease Income	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	7,200.00	9,600.00
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	<b>Description</b>							
Preliminary	Water Shop			12.00	-800.00	-9,600.00		
<a href="#">05-461000-A0-2</a>	Storage at Park- from Solid Wa	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	
<a href="#">05-461000-C1-3</a>	Community Center Unit C Rent	6,000.00	6,000.00	6,000.00	2,531.72	7,974.96	7,285.06	7,974.96
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>		
<b>Budget Code</b>	<b>Description</b>							
Preliminary	Church Rental (Saturday)			52.00	-37.98	-1,974.96		
Preliminary	Church Rental Sunday			12.00	-500.00	-6,000.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">05-461000-P0-2</a>	Park Field Rental	0.00	0.00	5,000.00	2,250.00	7,000.00	5,462.00	5,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Field Rental for HSD			1.00	-5,000.00	-5,000.00			
	Football/Soccer/Softball								
<a href="#">05-461000-R0-3</a>	Community Center Rental - C &	1,500.00	2,428.50	1,500.00	978.50	1,500.00	2,285.00	1,500.00	
<a href="#">05-700000-00-0</a>	Property Taxes - Street Lights	16,600.00	16,394.83	17,160.00	20,009.46	18,000.00	16,806.93	23,533.00	
<a href="#">05-712200-00-0</a>	Other Income	0.00	0.00	0.00	0.00	0.00	3,064.14		
<a href="#">05-713200-00-0</a>	Park Development Impact Fees	0.00	5,160.00	0.00	18,920.00	6,880.00	8,600.00	6,880.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Park Development Impact Fees			4.00	-1,720.00	-6,880.00			
<a href="#">05-730002-00-0</a>	Donations & Sponsorship	12,940.00	11,716.00	10,790.00	12,563.00	5,500.00	10,150.00	5,500.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Basketball League Sponsorship			1.00	0.00	0.00			
Preliminary	Burrtec Annual Donation			1.00	-5,500.00	-5,500.00			
Preliminary	Concerts in the Park Sponsorship			1.00	0.00	0.00			
Preliminary	Memorial Tree Sponsorship			1.00	0.00	0.00			
Preliminary	Youth Soccer Sponsorship			1.00	0.00	0.00			
<a href="#">05-740000-00-0</a>	Grant Revenue	130,000.00	0.00	0.00	43,456.31	0.00	0.00		
<a href="#">05-999700-00-0</a>	Board Discretionary Revenue	420,668.33	339,030.22	417,003.64	364,774.98	461,446.35	261,666.36	441,506.58	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Property Taxes			1.00	-104,140.58	-104,140.58			
Preliminary	Radio Tower Site			1.00	-83,335.00	-83,335.00			
Preliminary	Recycling Center Net			1.00	-67,000.00	-67,000.00			
Preliminary	Solid Waste Franchise Fee			1.00	-95,831.00	-95,831.00			
Preliminary	UIA			12.00	-7,600.00	-91,200.00			
	<b>Revenue Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>	
	<b>Fund: 05 - Parks &amp; Recreation Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>	
	<b>Report Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>	

**Group Summary**

Account Type	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
Fund: 05 - Parks & Recreation							
Revenue	630,008.33	421,663.35	500,853.64	502,408.37	540,501.31	368,691.66	531,894.54
<b>Fund: 05 - Parks &amp; Recreation Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>
<b>Report Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>

Fund Summary

Fund	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
05 - Parks & Recreation	630,008.33	421,663.35	500,853.64	502,408.37	540,501.31	368,691.66	531,894.54
<b>Report Total:</b>	<b>630,008.33</b>	<b>421,663.35</b>	<b>500,853.64</b>	<b>502,408.37</b>	<b>540,501.31</b>	<b>368,691.66</b>	<b>531,894.54</b>





		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 05 - Parks &amp; Recreation</b>								
<b>Expense</b>								
<a href="#">05-500001-00-0</a>	Salaries - Full Time	75,171.20	64,167.03	76,295.00	68,906.40	76,377.60	65,614.80	82,701.00
<a href="#">05-500002-00-0</a>	Salaries - Overtime	4,000.00	435.07	4,000.00	59.84	1,000.00	468.89	1,000.00
<a href="#">05-510000-00-0</a>	PERS Retirement	6,489.96	428.71	0.00	391.75	0.00	38.13	
<a href="#">05-510001-00-0</a>	Benefit Plan	16,851.84	14,882.07	31,200.00	17,050.79	31,200.00	14,382.28	31,440.00
<a href="#">05-510002-00-0</a>	Workers Compensation	8,734.30	12,468.95	3,111.00	1,258.00	3,208.00	1,030.00	4,565.00
<a href="#">05-510003-00-0</a>	Payroll Taxes - FICA/Medicare	2,922.72	1,259.03	1,663.00	2,104.79	1,331.49	1,307.03	1,200.00
<a href="#">05-510004-00-0</a>	Unemployment Expense	0.00	80.01	0.00	0.00	0.00	48.79	
<a href="#">05-510005-00-0</a>	Vision / Dental Expense	0.00	938.61	0.00	1,273.28	0.00	1,121.33	
<a href="#">05-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	6,938.54	0.00	6,805.75	
<a href="#">05-510008-00-0</a>	PERS EPMC	0.00	252.29	0.00	0.00	0.00	0.00	
<a href="#">05-510009-00-0</a>	PEPRA Retirement	0.00	4,277.58	5,329.00	4,896.49	5,334.98	4,455.26	6,178.00
<a href="#">05-510100-00-0</a>	Actuarial Pension Expense Adj	0.00	755.00	0.00	550.00	0.00	0.00	
<a href="#">05-521500-00-0</a>	Contractual Services	11,800.00	13,066.02	12,560.00	14,611.99	9,560.00	45,543.48	21,760.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Apple Valley Communications			12.00	130.00	1,560.00		
Preliminary	Climate Control- A/C & Heater / Swamps			1.00	2,000.00	2,000.00		
Preliminary	Engineering Services			1.00	1,000.00	1,000.00		
Preliminary	Fire Crews			36.00	200.00	7,200.00		
Preliminary	Maintenance Contractor			1.00	5,000.00	5,000.00		
Preliminary	Miscellaneous			1.00	5,000.00	5,000.00		
<a href="#">05-521600-00-0</a>	Software Support - Park	0.00	633.33	1,900.00	1,667.44	589.88	478.00	589.88
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Farmers Market Software			12.00	19.99	239.88		
Preliminary	Recreation Software			1.00	350.00	350.00		
<a href="#">05-523000-00-0</a>	Permits and Inspection Fees	1,848.00	2,848.00	5,338.00	133.00	1,863.00	437.00	983.00

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Farmers Market - Food Permit SB County			1.00	533.00	533.00		
Preliminary	Fireworks - SB County Fire			1.00	450.00	450.00		
<a href="#">05-523000-00-3</a>	Permits and Fees - Community	0.00	0.00	0.00	1,413.00	0.00	880.00	
<a href="#">05-524500-00-0</a>	Education and Training	3,400.00	609.68	2,400.00	195.00	1,700.00	2,105.75	4,100.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Herbicide/ Pesticide Training			1.00	200.00	200.00		
Preliminary	Irrigation Training			3.00	800.00	2,400.00		
Preliminary	Misc			1.00	500.00	500.00		
Preliminary	Park Training			1.00	1,000.00	1,000.00		
<a href="#">05-525000-00-0</a>	Insurance	0.00	0.00	1,887.00	1,887.00	1,887.00	2,803.34	3,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Sports Insurance			1.00	3,000.00	3,000.00		
<a href="#">05-526600-00-0</a>	Public Relations	200.00	10.98	200.00	0.00	200.00	0.00	200.00
<a href="#">05-531000-00-0</a>	Utilities - Electric	3,816.00	2,417.15	2,228.60	1,872.37	2,384.64	3,584.27	2,384.64
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Mobile Home Well (3-033-0695-56)			12.00	11.77	141.24		
Preliminary	Park Wellhead (3-033-0695-77)			12.00	98.09	1,177.08		
Preliminary	Water Shop / Park = 0.5 x \$151 = \$75.50			12.00	88.86	1,066.32		
<a href="#">05-531000-00-3</a>	Utilities - Electric - Community	13,116.00	7,376.23	23,540.00	6,598.39	20,400.00	6,634.17	10,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Community Center Unit C			12.00	875.00	10,500.00		
<a href="#">05-531001-00-3</a>	Utilities - Gas - Community Cen	6,000.00	3,924.82	4,000.00	2,343.16	4,000.00	4,212.36	6,000.00
<a href="#">05-531002-00-0</a>	Utilites-Water- Park Internal	0.00	0.00	7,020.75	0.00	17,250.00	12,681.75	17,250.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Baseball Fields			5,350.00	0.75	4,012.50		
Preliminary	Dog Park			2,500.00	0.75	1,875.00		
Preliminary	Park Restroom			150.00	0.75	112.50		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
Preliminary	Wild Rd Park			15,000.00	0.75	11,250.00		
<a href="#">05-531003-00-0</a>	Utilities - Street Lighting Electri	16,600.00	19,441.56	17,160.00	20,306.28	18,000.00	18,693.12	23,533.00
<a href="#">05-531004-00-0</a>	Utilities-Sewer-Park Internal	0.00	0.00	0.00	0.00	0.00	349.76	500.00
<a href="#">05-531008-00-3</a>	Utilities - Electric Comm Ctr Un	0.00	-1,162.99	0.00	661.23	0.00	1,043.44	1,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Community Center #D: 3-037-9555-25			12.00	125.00	1,500.00		
<a href="#">05-532500-00-0</a>	Telephone	648.00	3,237.96	2,352.00	2,577.99	2,352.00	1,705.96	2,288.40
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Community Center Pump Alarm			12.00	100.00	1,200.00		
Preliminary	Verizon Wireless - 2 Maintenance			12.00	90.70	1,088.40		
<a href="#">05-541000-00-0</a>	Operation and Maintenance - P	4,000.00	21,346.25	4,000.00	5,449.35	4,000.00	5,065.73	4,000.00
<a href="#">05-541000-00-3</a>	Operation & Maintenance - Co	8,000.00	16,615.50	8,000.00	16,120.12	8,000.00	8,494.50	8,000.00
<a href="#">05-545000-00-0</a>	Vehicle Equipment / Maintena	5,000.00	3,790.30	5,129.36	3,976.35	5,149.35	3,756.88	5,472.57
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	General Vehicle Maintenance			1.00	2,024.00	2,024.00		
Preliminary	Mechanic Labor Reimbursement			0.08	43,107.18	3,448.57		
<a href="#">05-545001-00-0</a>	Vehicle Fuel	3,640.00	2,495.56	2,500.00	2,757.91	2,500.00	3,562.59	2,500.00
<a href="#">05-550002-00-0</a>	Supplies - Basketball	5,394.00	7,456.01	5,394.00	-582.39	3,760.00	8,423.09	8,200.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Basketballs			1.00	200.00	200.00		
Preliminary	Clock/Books person			16.00	50.00	800.00		
Preliminary	End of Season Party			1.00	400.00	400.00		
Preliminary	Pictures			1.00	600.00	600.00		
Preliminary	Referee			8.00	300.00	2,400.00		
Preliminary	Trophies			1.00	800.00	800.00		
Preliminary	Uniform			1.00	3,000.00	3,000.00		
<a href="#">05-550003-00-0</a>	Youth Soccer	11,330.00	11,632.84	11,330.00	101.13	7,775.00	9,220.66	8,975.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Balls			50.00	7.00	350.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
Preliminary	Chalk			1.00	100.00	100.00			
Preliminary	Cones			15.00	10.00	150.00			
Preliminary	First Aid			5.00	15.00	75.00			
Preliminary	Misc			1.00	1,000.00	1,000.00			
Preliminary	Pictures			100.00	5.00	500.00			
Preliminary	Refs			66.00	50.00	3,300.00			
Preliminary	Trophies			100.00	5.00	500.00			
Preliminary	Uniforms			1.00	3,000.00	3,000.00			
<a href="#">05-550005-00-0</a>	Adult Softball	0.00	0.00	0.00	0.00	0.00	999.60	900.00	
<a href="#">05-550009-00-0</a>	Cornhole League	0.00	0.00	0.00	0.00	0.00	920.00	200.00	
<a href="#">05-553000-00-0</a>	Operating Supplies - Park	20,000.00	17,873.34	20,000.00	23,268.70	20,000.00	10,170.87	21,000.00	
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>	<b>Description</b>								
Preliminary	Fertilizer			2.00	5,500.00	11,000.00			
Preliminary	Grass Seed			1.00	6,000.00	6,000.00			
Preliminary	Misc			1.00	1,000.00	1,000.00			
Preliminary	Pesticide/Herbicide			1.00	1,000.00	1,000.00			
Preliminary	Sprinklers			1.00	500.00	500.00			
Preliminary	Woodchip / Sand			1.00	1,500.00	1,500.00			
<a href="#">05-553000-00-3</a>	Operating Supplies - Communit	4,000.00	3,354.43	4,000.00	556.30	4,000.00	2,375.78	6,000.00	
<a href="#">05-553300-00-0</a>	Concert in the Park Expense	8,938.00	9,015.89	12,750.00	1,250.00	12,750.00	10,454.16	11,000.00	
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>	<b>Description</b>								
Preliminary	Concerts in Park - Entertainment			5.00	1,500.00	7,500.00			
Preliminary	Fire Works			1.00	3,500.00	3,500.00			
<a href="#">05-553400-00-0</a>	Program Expenses	5,000.00	2,791.44	3,525.00	132.00	2,000.00	5,885.98	2,000.00	
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>	<b>Description</b>								
Preliminary	Classes & Programs			1.00	1,565.00	1,565.00			
Preliminary	Memorial Trees			3.00	145.00	435.00			
<a href="#">05-553402-00-0</a>	Senior Center	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	
<a href="#">05-553404-00-0</a>	Farmers Market Expense	7,200.00	6,623.03	8,440.00	5,946.51	8,440.00	2,538.35	3,400.00	
<b>Budget Detail</b>				<b>Units</b>	<b>Price</b>	<b>Amount</b>			
<b>Budget Code</b>	<b>Description</b>								
Preliminary	Quarterly Ag Fees			4.00	850.00	3,400.00			

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		Defined Budgets						
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary
<a href="#">05-553404-00-8</a>	Farmers Market EBT	0.00	249.00	5,000.00	11,500.00	5,000.00	11,811.05	5,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	EBT Martket Match			500.00	10.00	5,000.00		
<a href="#">05-553405-00-0</a>	National Night Out Expense	0.00	860.04	1,000.00	0.00	1,000.00	1,083.12	1,300.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Band			1.00	400.00	400.00		
Preliminary	Food			1.00	300.00	300.00		
Preliminary	Promotional Items			1.00	600.00	600.00		
<a href="#">05-553600-00-0</a>	Uniforms	1,080.00	712.81	1,230.00	1,685.33	1,200.00	190.56	600.00
<a href="#">05-553700-00-0</a>	Printing Costs	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">05-554600-00-0</a>	Small Tools	800.00	323.34	800.00	88.82	800.00	1,191.86	800.00
<a href="#">05-556500-00-0</a>	Dues & Subscriptions	475.00	0.00	475.00	555.00	555.00	555.00	755.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	CPRS Membership			1.00	555.00	555.00		
Preliminary	Grantwatch.com			1.00	200.00	200.00		
<a href="#">05-595001-00-0</a>	Interest Expense	0.00	18,806.72	17,969.52	4,119.26	0.00	0.00	
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	2014 Loan - 11-007 Community Center			1.00	0.00	0.00		
<a href="#">05-600000-00-0</a>	Depreciation - Park	0.00	82,068.50	0.00	74,666.38	0.00	0.00	
<a href="#">05-600000-00-3</a>	Depreciation - Community Ctr	0.00	18,885.80	0.00	18,885.87	0.00	0.00	
<a href="#">05-720000-00-0</a>	Other Expense	0.00	0.00	0.00	6,733.46	0.00	0.00	
<a href="#">05-800000-00-3</a>	Debt Service - Community Cent	40,679.37	21,562.94	22,709.86	11,207.82	0.00	0.00	
<a href="#">05-800100-00-3</a>	Debt Service Reversal - Comm	0.00	-21,562.94	0.00	-11,207.82	0.00	0.00	
<a href="#">05-800599-00-0</a>	Capital Transfer	0.00	-32,140.11	0.00	-61,678.00	0.00	0.00	
<a href="#">05-850003-00-0</a>	Additional Restroom Building -	0.00	24,890.11	0.00	43,086.59	0.00	0.00	
<a href="#">05-850007-00-0</a>	Additional Asphalt Parking Are	0.00	0.00	0.00	0.00	0.00	241,604.96	
<a href="#">05-850008-00-0</a>	Park Lighting	0.00	7,250.00	0.00	0.00	0.00	0.00	
<a href="#">05-850010-00-0</a>	Park Signage	0.00	0.00	0.00	7,162.72	0.00	0.00	

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">05-850011-00-0</a>	Park Fencing	0.00	0.00	0.00	8,277.00	0.00	0.00		
<a href="#">05-850012-00-0</a>	Community Center Parking Lot	0.00	0.00	0.00	0.00	0.00	2,187.32		
<a href="#">05-850013-00-0</a>	Nature Play	0.00	0.00	0.00	0.00	0.00	2,521.62		
<a href="#">05-850015-00-0</a>	Lighting for Baseball and sports	0.00	0.00	0.00	0.00	0.00	5,297.76		
<a href="#">05-850026-00-0</a>	Community Center Fencing	0.00	0.00	0.00	0.00	0.00	29,970.00		
<a href="#">05-850027-00-0</a>	Park Sound System	0.00	0.00	0.00	0.00	0.00	10,247.04		
<a href="#">05-850050-00-0</a>	Park Equipment	0.00	0.00	0.00	3,151.69	0.00	0.00		
<a href="#">05-999800</a>	Interfund Transfer In	0.00	-754,811.65	0.00	-154,589.47	0.00	0.00		
<a href="#">05-999900-00-0</a>	Interfund Transfer Out/(In)	42,100.00	25,753.09	42,100.00	42,099.96	42,100.00	31,574.97	42,100.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Interfund Loan (Wastewater)			1.00	42,100.00	42,100.00			
	<b>Expense Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>	
	<b>Fund: 05 - Parks &amp; Recreation Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>	
	<b>Report Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>	

**Group Summary**

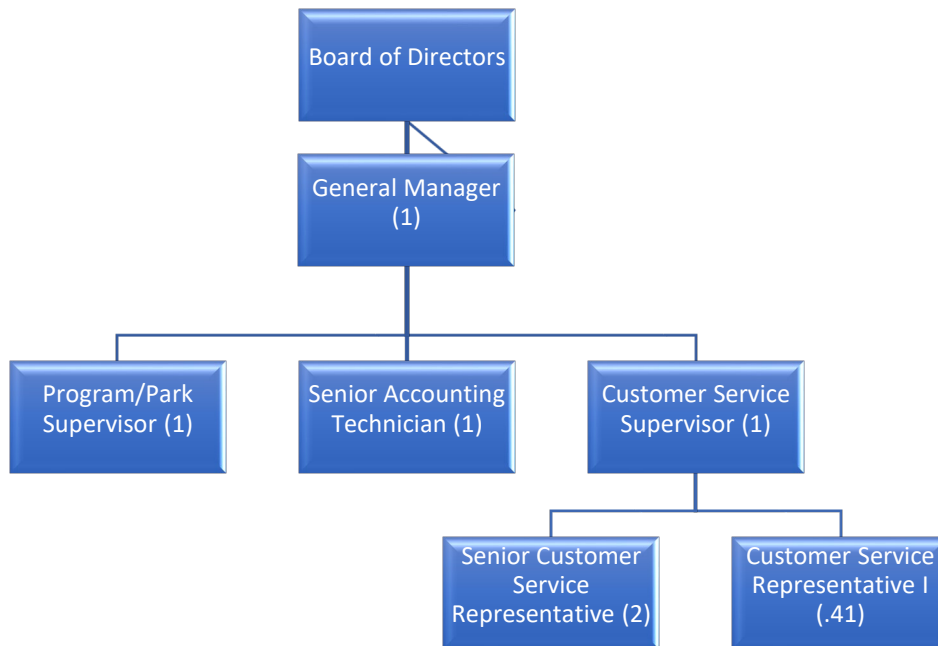
Account Type	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
Fund: 05 - Parks & Recreation Expense	339,434.39	-351,810.67	378,737.09	222,417.32	327,867.94	606,528.11	356,575.49
<b>Fund: 05 - Parks &amp; Recreation Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>
<b>Report Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>

**Fund Summary**

Fund	FY 2019-2020		FY 2020-2021		FY 2021-2022		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
05 - Parks & Recreation	339,434.39	-351,810.67	378,737.09	222,417.32	327,867.94	606,528.11	356,575.49
<b>Report Total:</b>	<b>339,434.39</b>	<b>-351,810.67</b>	<b>378,737.09</b>	<b>222,417.32</b>	<b>327,867.94</b>	<b>606,528.11</b>	<b>356,575.49</b>



## ADMINISTRATION



### DEPARTMENT DESCRIPTION

The administration department provides support for all functions of the District including the Board of Directors. Billing for the enterprise funds of water, wastewater and solid waste is handled by the customer service staff who assist the public with utility inquiries and needs. This department handles the District's human 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.

Customer Service Payment Activity	Annual Quantity 2019	Annual Quantity 2020	Annual Quantity 2021
Auto Pay	7,238	6,983	6,817
Bill Pay	5,112	4,857	4,780
In Person	9865	7,581	7,843
Mail	4379	4,164	3,518
Website	5819	6,838	6,714
Automated Pay by Phone	1,020	1,547	1,340
Average Number of Customers	2,827	2,902	2,542
Average customer bill	\$121.04	\$125.50	\$126.52
Service Orders Completed	3,874	3,641	3,342

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
<b>Fund: 10 - Administration</b>								
<b>Revenue</b>								
<a href="#">10-419000-00-0</a>	Fees & Charges	1,400.00	2,285.74	2,000.00	2,205.21	2,000.00	1,625.05	1,300.00
<a href="#">10-419100-00-0</a>	Credit Card Processing Fees	12,000.00	13,712.50	12,000.00	21,677.50	15,000.00	20,612.50	21,000.00
<a href="#">10-464000-00-0</a>	Site Rent - Radio Tower	144,838.00	153,292.07	150,420.00	166,998.63	158,510.94	152,373.98	173,535.52
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Radio Tower Site			1.00	-82,335.52	-82,335.52		
Preliminary	Ultimate Internet Access Inc. (UIA)			12.00	-7,600.00	-91,200.00		
<a href="#">10-700000-00-0</a>	Property Taxes - Current	96,958.00	114,775.27	100,844.00	122,190.54	104,344.71	110,981.71	104,140.58
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	General Tax Levy			1.00	-127,673.58	-127,673.58		
Preliminary	Street Lighting Portion			1.00	23,533.00	23,533.00		
<a href="#">10-704000-00-0</a>	Property Taxes - Prior	1,500.00	5,551.46	2,000.00	1,364.78	2,000.00	2,263.38	2,000.00
<a href="#">10-706000-00-0</a>	Penalties on Delinquent Taxes	500.00	603.73	500.00	725.22	500.00	459.37	500.00
<a href="#">10-707000-00-0</a>	Property Taxes - Homeowner E	500.00	958.68	500.00	912.60	500.00	446.58	500.00
<a href="#">10-710000-00-0</a>	Investment Income	77,000.00	59,831.94	45,000.00	11,046.70	30,000.00	5,058.42	7,140.00
<a href="#">10-710001-00-0</a>	Unrealized Gains & Losses	0.00	27,007.79	0.00	215.34	0.00	0.00	
<a href="#">10-712000-00-0</a>	Other Income	200.00	8,360.66	200.00	7,039.27	200.00	25,456.02	200.00
<a href="#">10-712100-00-0</a>	Recycling Revenue - EE Morale	6,600.00	7,464.61	6,600.00	9,838.38	0.00	2,020.07	-3,000.00
<a href="#">10-713100-00-0</a>	Franchise Fees - Solid Waste	77,237.76	81,637.02	81,359.64	93,770.11	91,850.36	79,870.98	94,697.72
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Burrtec for Commercial Acct			12.00	-1,800.00	-21,600.00		
Preliminary	Condos \$2.39 x 12 months = \$28.68			55.00	-28.68	-1,577.40		
Preliminary	Duplex \$4.78 x 12 months = \$57.36			1.00	-57.36	-57.36		
Preliminary	Franchise Fee Misc			1.00	-2,000.00	-2,000.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2022-2023 Preliminary
Preliminary	Single Family Residential \$2.39 x 12= \$28.68			2,422.00	-28.68	-69,462.96		
<a href="#">10-713500-00-0</a>	Solid Waste Billing Fees	67,313.88	65,387.31	67,769.76	68,866.55	70,300.80	58,602.04	75,559.92
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Admin Fee \$2.54 x 12 months = \$30.48			2,422.00	-30.48	-73,822.56		
Preliminary	Admin Fee for Condos \$2.54 x 12 months =\$30.48			55.00	-30.48	-1,676.40		
Preliminary	Admin Fee for Duplex \$5.08 x 12 = \$60.96			1.00	-60.96	-60.96		
<a href="#">10-999700-00-0</a>	Board Discretionary Revenue	-323,417.76	-355,425.05	-332,623.64	-384,784.44	-354,706.01	-278,473.29	-372,373.30
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Preliminary	Property Taxes			1.00	104,140.58	104,140.58		
Preliminary	Site Rent - Radio Tower			1.00	82,335.00	82,335.00		
Preliminary	Solid Waste Franchise Fee			1.00	94,697.72	94,697.72		
Preliminary	UIA Lease			12.00	7,600.00	91,200.00		
	<b>Revenue Total:</b>	<b>162,629.88</b>	<b>185,443.73</b>	<b>136,569.76</b>	<b>122,066.39</b>	<b>120,500.80</b>	<b>181,296.81</b>	<b>105,200.44</b>
	<b>Fund: 10 - Administration Total:</b>	<b>162,629.88</b>	<b>185,443.73</b>	<b>136,569.76</b>	<b>122,066.39</b>	<b>120,500.80</b>	<b>181,296.81</b>	<b>105,200.44</b>
	<b>Report Total:</b>	<b>162,629.88</b>	<b>185,443.73</b>	<b>136,569.76</b>	<b>122,066.39</b>	<b>120,500.80</b>	<b>181,296.81</b>	<b>105,200.44</b>

# Budget Worksheet

## Account Summary

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

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	FY 2021-2022 YTD Activity	Defined Budgets FY 2022-2023 Preliminary
<b>Fund: 10 - Administration</b>								
<b>Expense</b>								
<a href="#">10-500001-00-0</a>	Salaries - Full Time	464,018.40	490,827.13	494,282.00	504,968.85	516,619.20	454,305.22	551,937.60
<a href="#">10-500002-00-0</a>	Salaries - Overtime	1,600.00	862.91	1,600.00	16.51	1,600.00	584.28	1,600.00
<a href="#">10-500004-00-0</a>	Salaries - Part-Time	14,764.50	39,710.90	15,581.00	11,886.56	16,379.50	10,954.73	17,935.00
<a href="#">10-510000-00-0</a>	PERS Retirement	89,180.27	36,609.67	82,630.00	48,259.32	86,248.72	44,134.74	95,603.83
<a href="#">10-510001-00-0</a>	Benefit Plan	41,755.44	39,657.76	93,600.00	51,663.73	93,600.00	46,377.06	94,320.00
<a href="#">10-510002-00-0</a>	Workers Compensation	2,791.83	3,985.95	1,214.00	1,273.33	3,161.31	13,712.67	5,669.07
<a href="#">10-510003-00-0</a>	Payroll Taxes - FICA/Medicare	7,857.75	9,684.26	8,359.00	12,787.56	8,744.01	11,767.74	9,375.12
<a href="#">10-510004-00-0</a>	Unemployment Expense	0.00	0.00	0.00	-81.00	0.00	454.52	
<a href="#">10-510005-00-0</a>	Vision / Dental Expense	0.00	2,326.06	0.00	2,741.83	0.00	3,507.39	
<a href="#">10-510006-00-0</a>	PERS Unfunded Accrued Liabili	0.00	24,057.00	30,335.00	29,326.00	30,335.00	36,745.00	36,745.00

<b>Budget Detail</b>								
Budget Code	Description			Units	Price	Amount		
Preliminary	Classic			1.00	34,948.00	34,948.00		
Preliminary	PEPRA			1.00	1,797.00	1,797.00		
<a href="#">10-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	25,320.44	0.00	12,756.47	
<a href="#">10-510008-00-0</a>	PERS EPMC	0.00	46,723.83	0.00	35,276.83	0.00	30,092.40	
<a href="#">10-510009-00-0</a>	PEPRA Retirement	0.00	3,288.09	3,245.00	3,233.47	3,409.91	3,081.96	3,994.72
<a href="#">10-510100-00-0</a>	Actuarial Pension Expense Adj	0.00	29,444.00	0.00	21,434.00	0.00	0.00	
<a href="#">10-521500-00-0</a>	Contractual Services	50,430.00	40,992.42	42,230.00	40,646.69	43,716.00	29,932.17	45,034.00

<b>Budget Detail</b>								
Budget Code	Description			Units	Price	Amount		
Preliminary	Customer Billing - Infosend			12.00	131.00	1,572.00		
Preliminary	Customer Billing - Infosend Postage			12.00	1,757.00	21,084.00		
Preliminary	District Answering Service			12.00	100.00	1,200.00		
Preliminary	Misc			1.00	10,300.00	10,300.00		
Preliminary	Office Cleaning			26.00	165.00	4,290.00		
Preliminary	PERS Medical Admin Fee			12.00	50.00	600.00		

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
Preliminary	Printer Maintenance			12.00	414.00	4,968.00			
Preliminary	Shred Services			12.00	85.00	1,020.00			
<a href="#">10-521600-00-0</a>	Software Support	49,980.00	89,944.20	48,980.00	39,594.91	52,520.00	59,403.28	64,042.50	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Adobe Publisher			5.00	180.00	900.00			
Preliminary	GIS Hosting			1.00	5,000.00	5,000.00			
Preliminary	HCSO Website Support			1.00	2,500.00	2,500.00			
Preliminary	IT Support			12.00	1,500.00	18,000.00			
Preliminary	Tyler Insite Credit Card Processing			8,054.00	1.25	10,067.50			
Preliminary	Tyler Software			1.00	27,425.00	27,425.00			
Preliminary	Virtual Meeting Interface			1.00	150.00	150.00			
<a href="#">10-522000-00-0</a>	Legal Services	60,000.00	49,676.25	50,000.00	74,971.88	50,000.00	38,093.75	50,000.00	
<a href="#">10-522001-00-0</a>	Auditing & Accounting Services	91,950.00	102,683.10	76,000.00	87,408.90	74,600.00	62,908.09	77,700.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Accounting Support			1.00	50,000.00	50,000.00			
Preliminary	Audit & State Controllers Report			1.00	27,700.00	27,700.00			
<a href="#">10-522500-00-0</a>	Director's Fees	84,000.00	22,643.00	82,500.00	60,686.60	82,500.00	53,487.50	90,000.00	
<a href="#">10-522505-00-0</a>	Directors' Training/Seminars/	6,500.00	4,830.05	6,500.00	1,752.61	6,500.00	9,043.52	10,000.00	
<a href="#">10-522510-00-0</a>	Board Meeting Supplies	1,000.00	1,591.08	1,000.00	2,420.21	2,000.00	1,218.87	2,000.00	
<a href="#">10-523000-00-0</a>	Permits and Fees	5,185.00	5,233.00	10,185.00	10,809.00	10,000.00	10,670.00	10,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	LAFCO fee			1.00	10,000.00	10,000.00			
<a href="#">10-523500-00-0</a>	San Bernardino County Fees	4,500.00	3,038.62	4,500.00	6,274.18	6,700.00	6,019.90	9,020.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Misc			1.00	700.00	700.00			
Preliminary	Property Tax Fee			1.00	2,800.00	2,800.00			
Preliminary	Recording Fee			12.00	460.00	5,520.00			
<a href="#">10-523900-00-0</a>	Election Expense	0.00	0.00	20,000.00	3,402.00	0.00	0.00	15,000.00	
<a href="#">10-524300-00-0</a>	Employment Expense	2,500.00	1,199.00	2,500.00	199.00	2,500.00	159.00	2,500.00	
<a href="#">10-524500-00-0</a>	Education and Training	2,500.00	1,007.43	2,500.00	222.08	3,882.00	8,545.31	10,000.00	

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Conference Travel/Meals			1.00	1,400.00	1,400.00			
Preliminary	Misc			1.00	3,500.00	3,500.00			
Preliminary	Tyler Conference			1,500.00	2.00	3,000.00			
Preliminary	Tyler Training			14.00	150.00	2,100.00			
<a href="#">10-525000-00-0</a>	Insurance	56,000.00	54,678.01	84,673.00	94,342.00	92,924.00	94,995.00	99,476.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Board Insurance			1.00	265.00	265.00			
Preliminary	Property & General Liability			1.00	99,211.00	99,211.00			
<a href="#">10-526601-00-0</a>	Public Notices	3,000.00	3,843.47	3,000.00	5,807.08	3,000.00	4,224.78	3,000.00	
<a href="#">10-526650-00-0</a>	Community Promotion	6,000.00	2,681.36	6,000.00	964.39	6,000.00	3,924.51	6,000.00	
<a href="#">10-529900-00-0</a>	Bank Charges	22,940.00	22,222.23	22,940.00	32,443.60	30,000.00	32,188.18	30,720.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	CBB Bank Analysis Charge			12.00	600.00	7,200.00			
Preliminary	Official Payments - Online Resources & Check Free			12.00	60.00	720.00			
Preliminary	Point of Sale CC			12.00	350.00	4,200.00			
Preliminary	Web Pay			12.00	1,550.00	18,600.00			
<a href="#">10-531000-00-0</a>	Utilities - Electric	13,116.00	6,814.20	14,427.60	6,598.42	10,200.00	6,634.22	7,000.00	
<a href="#">10-532500-00-0</a>	Telephone	13,200.00	10,443.87	11,304.00	10,601.14	11,304.00	10,511.42	11,887.32	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	UIA-VOIP			12.00	798.61	9,583.32			
Preliminary	Verizon Wireless - 2 Admin / SB Sheriff			12.00	192.00	2,304.00			
<a href="#">10-541500-00-0</a>	Operation and Maintenance -	0.00	285.40	0.00	130.48	0.00	271.87	500.00	
<a href="#">10-545000-00-0</a>	Vehicle Maintenance	2,000.00	350.41	2,016.16	240.08	2,016.16	382.19	2,059.07	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Mechanic Labor Reimbursement			0.01	43,107.18	431.07			
Preliminary	Parts & Services			1.00	1,628.00	1,628.00			
<a href="#">10-545001-00-0</a>	Vehicle Fuel	1,400.00	690.57	1,400.00	520.16	500.00	766.39	1,000.00	

Budget Worksheet

For Fiscal: FY 2021-2022 Period Ending: 05/31/2022

								Defined Budgets	
		FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
<a href="#">10-552700-00-0</a>	Mileage and Travel Reimburse	1,000.00	121.43	1,000.00	211.54	500.00	65.28	200.00	
<a href="#">10-553000-00-0</a>	Operating Supplies - Office	8,966.44	13,242.17	8,966.44	8,024.76	6,500.00	19,034.17	8,000.00	
<a href="#">10-553200-00-0</a>	Postage & Delivery	1,200.00	1,762.25	1,200.00	1,372.58	1,300.00	2,088.44	2,500.00	
<a href="#">10-553600-00-0</a>	Uniforms	300.00	0.00	300.00	102.19	0.00	0.00	200.00	
<a href="#">10-554500-00-0</a>	Equipment Maintenance & Sup	500.00	0.00	500.00	0.00	500.00	0.00	500.00	
<a href="#">10-556500-00-0</a>	Dues & Subscriptions	10,516.00	11,839.28	10,516.00	9,968.46	7,834.87	15,942.22	15,232.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Amazon Prime			12.00	325.00	3,900.00			
Preliminary	ASBCSD			1.00	275.00	275.00			
Preliminary	AWWA			1.00	459.00	459.00			
Preliminary	CA Special District			1.00	7,615.00	7,615.00			
Preliminary	Daily Press Newspaper			1.00	370.00	370.00			
Preliminary	National Notary			1.00	69.00	69.00			
Preliminary	SB Sun			12.00	18.00	216.00			
Preliminary	Silver Lake HOA			12.00	194.00	2,328.00			
<a href="#">10-556800-00-0</a>	Employee Benefit & Morale	6,500.00	7,570.88	6,500.00	5,804.26	6,500.00	5,224.99	6,500.00	
<a href="#">10-595001-00-0</a>	Interest Expense	0.00	0.00	0.00	37.82	0.00	0.00		
<a href="#">10-600000-00-0</a>	Depreciation	0.00	7,200.44	0.00	6,217.13	0.00	0.00		
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	Depreciation - 7200			1.00	0.00	0.00			
<a href="#">10-720000-40-0</a>	Other Expense	0.00	3,293.16	0.00	0.00	0.00	0.00		
<a href="#">10-999100-00-0</a>	Admin Allocation	-983,021.75	-981,234.84	-1,116,414.44	-1,137,299.36	-1,153,593.88	-865,195.38	-1,292,050.79	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Preliminary	1% of Admin Allocation to Solid Waste			0.01	1,292,050.78	-12,920.51			
Preliminary	49% of Admin Allocation to Sewer			0.49	1,292,050.78	-633,104.88			
Preliminary	50% of Admin Allocation to Water			0.50	1,292,050.79	-646,025.40			
<b>Expense Total:</b>		<b>144,129.88</b>	<b>215,820.00</b>	<b>136,069.76</b>	<b>122,582.22</b>	<b>120,500.80</b>	<b>279,013.85</b>	<b>105,200.44</b>	
<b>Fund: 10 - Administration Total:</b>		<b>144,129.88</b>	<b>215,820.00</b>	<b>136,069.76</b>	<b>122,582.22</b>	<b>120,500.80</b>	<b>279,013.85</b>	<b>105,200.44</b>	
<b>Report Total:</b>		<b>144,129.88</b>	<b>215,820.00</b>	<b>136,069.76</b>	<b>122,582.22</b>	<b>120,500.80</b>	<b>279,013.85</b>	<b>105,200.44</b>	

## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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