



# HELENDALE COMMUNITY SERVICES DISTRICT

26540 VISTA ROAD, SUITE C, HELENDALE, CA 92342

## REGULAR BOARD MEETING Thursday, June 4, 2026, at 6:00 PM

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public at the District Office located at 26540 Vista Road, Suite C, Helendale, California. Join remotely: <https://teams.microsoft.com/meet/240290974750269?p=ZIP7nojmvACwE8WRZe>  
Meeting ID: 240 290 974 750 269 Passcode: xK3Nc3ix

### Call to Order - Pledge of Allegiance

#### 1. Approval of Agenda

#### 2. Public Participation

*Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person. Remote participants may request to speak by using the raise your hand feature.*

#### 3. Consent Items

- a. Approval of Minutes: Regular Board Meeting – May 21, 2026
- b. Bills Paid Report – June 4, 2026

#### 4. Reports

- a. Directors' Reports
- b. General Manager's Report

### Regular Business

5. Discussion and Possible Action Regarding Approval of Directors Expense Reports
6. Public Hearing to Receive Comments and Possible Adoption of Resolution 2026-08: A Resolution of the Helendale Community Services Board of Directors Determining that there was No Majority Protest to Proposed Increases to Refuse Collection Service Charges and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates
7. Discussion and Possible Action Regarding Adoption of the Tables of Organization for June 4<sup>th</sup> through June 30<sup>th</sup> of FY26 and Fiscal Year 2027
8. Public Hearing Regarding Compliance with New Legal Obligations Regarding Assembly Bill 2561; Government Code Section 3502.3 On Vacancies and Recruitment and Retention Effort
9. Public Hearing to Receive Comments and Possible Adoption of Resolution 2026-09: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2027 Annual Budget and Authorizing Appropriations Therefrom

10. Discussion and Possible Adoption of Resolution 2026-10: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2027 Pursuant to Article XIII B of the California State Constitution
11. Discussion and Possible Action Regarding Adoption of Resolution No. 2026-11 Authorizing Investment of District Funds in the Local Agency Investment Fund (LAIF)
12. Discussion and Possible Action Regarding Review of Ordinance 2019-02: An Ordinance of the Board of Directors of the Helendale Community Services District Authorizing Adoption of Rules and Regulations for the Use of its Public Parks and Recreation Facilities

#### **Other Business**

13. Requested items for next or future agendas (Directors and Staff only)

#### **Closed Session**

14. Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
District Negotiator: Alex Aviles  
Negotiating Parties: SBA/TowerCo  
Under Negotiation: Price and Terms of Payment

15. Report of Closed Session Items

16. Adjournment

*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.*



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

**DATE:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item # 3  
Consent Items

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## **CONSENT ITEMS:**

- A. Approval of Minutes: Regular Meeting May 21, 2026
- B. Bills Paid Report for June 4, 2026



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

**DATE:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item # 3A  
Consent Items

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## **CONSENT ITEMS:**

- A. Approval of Minutes: Regular Meeting May 21, 2026



**Minutes of the Helendale Community Services District  
REGULAR BOARD OF DIRECTORS MEETING**

Date: May 21, 2026  
 Time: 6:00 PM  
 Meeting called to order by: President Ron Clark at 6:00 PM

**Attendance**

President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Gail Guinn	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Artie DeVries	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Billy Rosenberg	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote

**Staff Members Present**

Alex Aviles, General Manager Wastewater/Solid Waste; Craig Carlson, General Manager - Water Operations/Parks; Cheryl Vermette, General Manager - Administrative Services/Recreation

**Consultants/Guests**

Michael Heftman, Burrtec  
 Sandy Pena, Burrtec

**Members of the public**

There were three members of the public in attendance.

**1. APPROVAL OF AGENDA**

**Motion** Director Rosenberg made a motion to approve the agenda as presented.

**Second** Vice President Cardenas

**Vote**

President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

**2. PUBLIC PARTICIPATION**

None

**3. CONSENT ITEMS**

a) Approval of Minutes: Regular Board Meeting – May 7, 2026

b) Approval of Special Board Meeting Minutes – May 12, 2026

c) Bills Paid Report - May 21, 2026

**Discussion:**None

**Motion:** Vice President Cardenas made a motion to approve the consent items as presented

**Second:** Director Guinn

**Vote**

President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

4. **REPORTS**

a. Directors’ Reports

Director Guinn reported that she attended the ASBCSD meeting where they discussed AI as well as the pesticides related to the marijuana grows in the High Desert. Director Guinn also attended the Silver Lakes Association Board meeting, they are going to begin interviews for the General Manager position next week. She also reported that she could not make it to the BIG meeting, but the EIR is final, and Helendale is not mentioned. The Concerts in the Park ad hoc committee met regarding the lighting. She also shared an invitation to the High Desert pipeline group meeting where they will discuss emergency services and noted this would be a good opportunity for the CERT team to attend.

Director DeVries reported that she attended the ASBCSD meeting where marijuana grows were discussed, including concerns regarding the proximity of some grow sites to riverbeds and the potential impacts on water quality.

Director Cardenas reported that he missed the Special Board meeting on the 12<sup>th</sup> but was able to get caught up with Staff. He also attended the CSDA Leadership Conference.

Director Rosenberg reported that he met as part of the ad hoc committee to discuss the lighting at the park.

b. General Managers Report

Concerts in the Park

Staff reported that the second Concert in the Park event is scheduled for June 13, 2026, from 6:00 p.m. to 9:00 p.m. at Helendale Community Park. The event will feature the band Soulicious and is part of the District’s ongoing summer concert series.

Community Yard Sale

Staff reported that the next Community Yard Sale is scheduled for June 6, 2026. As of the meeting date, 19 vendors had registered to participate.

District Cash Position

Staff provided an update on District cash and investment balances as of May 21, 2026. Total cash and investments were reported at approximately \$8.79 million and are distributed among CA CLASS, Citizens Business Bank accounts, Flagstar Savings, Global Checking, and the Local Agency Investment Fund (LAIF).

Staff also reviewed historical cash balances by fund, noting continued financial stability and growth in reserves over recent years. Water and Wastewater Funds continue to represent the largest share of District cash reserves.

**LAIF Investment Transfer**

Staff reported plans to transfer an additional \$750,000 into the Local Agency Investment Fund (LAIF) to maximize investment earnings while maintaining liquidity. Staff advised that LAIF notified the District that a new authorizing resolution was required due to the General Manager title change associated with the District’s tri-lateral management structure.

Staff noted that the proposed transfer would move funds from Citizens Business Bank into LAIF, which is currently earning approximately 3.81 percent. Staff further advised that, as an alternative, the Vice President could execute the required LAIF authorization documents.

**Financial Position**

Staff reported that the District remains in a strong financial position with healthy cash reserves, diversified investment accounts, and sufficient liquidity to support ongoing operations, capital improvement projects, emergency needs, and future infrastructure investments. The continued use of investment vehicles such as LAIF and CA CLASS is intended to maximize investment earnings while preserving principal and maintaining access to funds as needed.

**Regular Business**

5. Discussion and Possible Action Regarding Approval of Directors Expense Reports

**Discussion** The Board reviewed submitted expense reports.

**Motion** Director Rosenberg made a motion to approve Directors’ expense reports

**Second** Director Guinn

**Vote**

President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

6. Discussion Only Regarding Proposed Solid Waste Rate Increase

**Discussion:** Staff provided a presentation regarding the proposed Solid Waste rate increase and explained that the purpose of the presentation was to provide information to the public regarding the proposed increase and allow the public an opportunity to ask questions and learn more about the proposal.

Staff reported that Section 10.05 of the Solid Waste Agreement provides for an annual Consumer Price Index (CPI) adjustment and that the contractor submitted its request in a timely manner. Staff further noted that the Board had previously directed Staff to circulate the required public notice.

Staff presented the proposed FY 2026-2027 CPI adjustment of 3.28% and reviewed prior annual CPI adjustments, noting that the contract caps annual CPI increases at 4%.

Staff explained that the contract also allows the contractor to request extraordinary rate adjustments under certain circumstances, including changes in law, extraordinary costs resulting from unforeseen circumstances beyond the contractor's control, or changes in disposal facilities. Staff reported that Burrtec has not invoked the extraordinary rate adjustment provisions of the contract to date.

Staff advised that the presentation primarily addressed residential rates and noted that commercial rates vary based on the type of service provided. Staff stated that all rates are identified in Exhibit A of the agreement.

Staff reviewed the proposed residential rate components, including adjustments to trash service, recycling fees, franchise fees, administrative billing fees, and Proposition 218 notification costs. Staff noted that there was no proposed increase to the green waste fee or ESFR fee. The proposed total monthly single-family residential rate would increase from \$28.51 to \$30.19, representing an increase of \$1.68 per month.

Staff also reviewed the proposed rates for duplex, condominium, extra green waste, and extra recycling services.

Staff advised that the public hearing to consider adoption of the proposed rate adjustment is scheduled for June 4. Staff stated that the public would have another opportunity to provide comments and that written protests may be submitted until the close of the public hearing. Staff further explained that the Board would consider whether a majority protest exists before taking action.

Michael Heftman, Vice President of Municipal Services for Burrtec, was present and available to answer questions regarding the proposed rate adjustment.

**Motion:** None

#### 7. Discussion Only Regarding Annual Review of Park Development Impact Fee

**Discussion:** Staff presented the annual review of the Park Development Impact Fee (DIF). Staff reported that the Board adopted the Park Development Impact Fee on February 1, 2018, following a public hearing process. The fee was established at \$1,720 per residential unit and was intended to ensure that new development contributes a portion of the costs associated with park facilities. Staff noted that existing homes do not pay the fee.

Staff advised that the initial DIF study was completed in March 2017 and that the fee is subject to annual review during a public meeting.

Staff explained that any future fee increase process is governed by AB 1600 and requires the District to demonstrate a reasonable relationship between the fee amount and the public facilities attributable to the development on which the fee is imposed.

Staff reported that the District has collected \$110,080 in development impact fees since adoption of the program.

Staff reviewed the park improvements and facilities contemplated in the original DIF study and identified several items that have not yet been completed, including the splash pad, basketball court, additional ground preparation, and a community/recreation center. Staff noted that the DG path was removed from the project list. Staff further reported that the

outdoor volleyball court has been completed and that the skate park remains a grant-funded project.

Staff reported that seven development impact fees totaling \$12,040 were collected in 2025 and that two fees have been collected to date in 2026. Staff also noted that 2024 was the highest collection year, with sixteen fees collected.

Staff advised that if the Board wished to increase the fee, a new Development Impact Fee study would be required, a public hearing would need to be conducted, and any revised fee would require Board approval. Staff reported that no changes have been made to the Development Impact Fee since its adoption in 2018.

**Motion:** None

#### 8. Discussion and Possible Action Regarding Emergency Repair at Well #4A

**Discussion:** Staff provided an update regarding Well 4A and the emergency repair efforts underway to restore production capacity.

Staff reported that the pump, shaft, and motor were removed on May 11 for a video inspection performed by South West Pump and Drilling at a cost of \$16,934. The inspection identified extensive plugging of the louvers in the well casing, which was causing reduced production and air entrainment. Based on the findings, South West Pump and Drilling recommended immediate brushing, bailing, and swabbing of the well to restore production. Staff requested proposals from two well contractors to perform the repairs. South West Pump and Drilling submitted a proposal on May 15 in the amount of \$86,296.73, which included a new shaft and column pipe. Staff reported that Layne notified the District on May 15 that it did not believe its proposal would be competitive, did not have the capacity to mobilize immediately, and declined to submit a proposal.

Staff advised that Well 1A had been the only operational well since May 11 and was required to operate continuously, placing additional stress on the pump and motor. Staff ensured storage tanks were filled prior to taking Well 4A offline; however, tank levels had declined from approximately 30 feet to 22 feet. Staff reported that the District was losing nearly one foot of water in storage tanks every 24 hours and anticipated increased demand with rising temperatures.

Staff reported that reduced water production and declining chlorine residual levels created a significant public health and safety concern. To maintain adequate chlorine residuals, Staff had been manually adding chlorine to the storage tanks each day. Staff explained that opening tank hatches to perform this work created additional operational risks by exposing the water supply to natural elements.

Based on these conditions, Staff determined that the project constituted an emergency due to the loss of water production capacity, reliance on a single operational well, declining chlorine residuals, and potential impacts to public health and safety.

Staff also met with the State Water Resources Control Board (SWRCB) regarding Well 13 and pursued authorization to use the well as an emergency backup source. Staff consulted with

legal counsel on May 16 regarding the emergency procurement process and determined that the repair qualified as an emergency purchase under Section 8.D of the District's purchasing policy.

Staff reported that the General Manager executed the repair agreement with South West Pump and Drilling on May 16 in the amount of \$86,296.73 in order to expedite mobilization and begin repairs as quickly as possible.

Staff advised that South West Pump and Drilling began repair work on May 19 and anticipated completion by May 28 or May 29.

Staff further reported that the SWRCB approved a permit amendment authorizing Well 13 as an emergency backup source. Under the permit conditions, Well 13 may be used if Well 1A fails or if storage tank levels become critically low, with public notification required regarding manganese levels above the maximum contaminant level. Staff noted that Well 13 may only be operated for a maximum of five consecutive days and no more than fifteen days annually. Finally, Staff reported that the required bacteriological sampling had been completed to ensure Well 13 would be available for operation if needed.

**Motion:** None

#### 9. Discussion and Possible Action Regarding Concerts in the Park

**Discussion:** Staff provided an update regarding the Concerts in the Park program and reviewed safety, operational, and financial considerations for the upcoming concert season.

Staff reported that at the May 12 Special Meeting, the Board discussed enhanced security measures for the Concerts in the Park program, including increased law enforcement presence, improvements to park lighting, potential adjustments to concert hours, and the possibility of charging admission to help offset event-related safety costs.

Staff reported that sponsorship revenue received totaled \$16,550, with an additional \$3,450 in pledged sponsorships that had not yet been received. Staff estimated food vendor revenue at \$6,750 based on six concerts with fifteen vendors per event and noted that vendor revenue for a five-concert season would be approximately \$5,625.

Staff reviewed concert program budgets, reporting a Fiscal Year 2026 budget of \$22,800 and a proposed Fiscal Year 2027 budget of \$25,250.

Staff presented an estimated concert season revenue of \$26,750 and estimated expenses of \$29,250, resulting in an estimated deficit of \$2,500. Staff reviewed projected expenses, including bands, fireworks, food for performers, banners, restroom rentals, sound services, Sheriff's services, and announcer costs.

Staff reported that an Ad Hoc Committee had been formed to evaluate concert safety and operational improvements. Directors Guinn and Rosenberg were appointed to the committee. Staff reported that the committee met at the park at 8:00 p.m. to evaluate lighting conditions and identify potential improvement areas.

Staff advised that several improvements were anticipated prior to the June concert, including relocating two existing solar lights to the baseball restroom area, purchasing and installing

four additional solar lights at park entrances, exits, and the playground, repairing the light near the snack shack, and placing two light towers in the parking area. Staff reported that the proposed solar lights would cost approximately \$315 to \$320 each, plus tax.

Staff also reviewed proposed operational and safety enhancements, including evaluating event layout changes to improve visibility, vehicle circulation, and emergency access; reviewing potential vendor location changes; using barricades to control access and parking; establishing communication protocols for staff, volunteers, and law enforcement; ensuring staff and volunteers do not physically intervene in altercations; and providing event safety training.

Staff requested additional Board discussion regarding the potential implementation of admission charges and possible adjustments to concert hours, particularly for the September and October concerts.

**Direction:** The Board decided not to charge admission for the concerts this year. They also concurred with the placement of 6 additional solar lights.

### **Other Business**

10. **Requested items for next or future agendas (Directors and Staff only)**

11. **Adjournment**

President Clark adjourned the meeting at 7:34 pm.

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Ron Clark, President

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Cheryl Vermette, Clerk of the Board

*The Board actions represent decisions of the Helendale Community Services District Board of Directors. A digital voice recording and copy of the PowerPoint presentation are available upon request at the Helendale CSD office.*



# Helendale Community Services District

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DATE: June 4, 2026  
TO: Board of Directors  
FROM: Cheryl Vermette, Administrative General Manager  
BY: Andrea Chavis, Senior Account Technician  
SUBJECT: Agenda item #3b  
Consent Items: Bills Paid and Presented for Approval

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## STAFF RECOMMENDATION

Updated Report Only. Receive and File.

## STAFF REPORT:

Staff issued 16 checks and 20 Bank Drafts totaling \$245,131.12.

Total Cash Available	5/29/26	5/15/26
Cash	\$8,858,316.75	\$8,546,917.04
Checks, DFT's/EFT's Issued	\$245,131.12	\$550,640.55

## INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 5/29/26

	Interest Rate	Interest Income
CA CLASS	3.6963%	\$131,006.76 Fiscal Year to date
CBB Trust	3.72%	\$86,610.48 Fiscal Year to date
LAIF	3.826%	\$11,497.27 – 3 <sup>RD</sup> Fiscal Quarter



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 05/15/2026 - 05/28/2026

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 211102187 - CBB Checking</b>					
05/18/2026	<a href="#">29543</a>	ACI Payments, Inc	-62.30	Check	Accounts Payable
05/18/2026	<a href="#">29544</a>	ASBCSD	-160.00	Check	Accounts Payable
05/18/2026	<a href="#">29545</a>	Boot Barn Inc.	-215.31	Check	Accounts Payable
05/18/2026	<a href="#">29546</a>	Ferguson Enterprises, LLC #1350	-415.85	Check	Accounts Payable
05/18/2026	<a href="#">29547</a>	Hesperia Hose Supply	-391.78	Check	Accounts Payable
05/18/2026	<a href="#">29548</a>	Sierra Analytical Labs, Inc	-207.50	Check	Accounts Payable
05/18/2026	<a href="#">29549</a>	Synagro West, LLC	-880.11	Check	Accounts Payable
05/18/2026	<a href="#">29550</a>	Brunick, McElhane & Kennedy Professional Law Corp	-7,500.00	Check	Accounts Payable
05/27/2026	<a href="#">29551</a>	Apple Valley Communications, Inc	-316.00	Check	Accounts Payable
05/27/2026	<a href="#">29552</a>	Burrtec Waste Industries, Inc.	-13,440.97	Check	Accounts Payable
05/27/2026	<a href="#">29553</a>	Burrtec Waste Industries, Inc.	-63,522.78	Check	Accounts Payable
05/27/2026	<a href="#">29554</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-1,187.77	Check	Accounts Payable
05/27/2026	<a href="#">29555</a>	Parkhouse Tire, Inc.	-249.62	Check	Accounts Payable
05/27/2026	<a href="#">29556</a>	State of California Department of Justice	-79.00	Check	Accounts Payable
05/27/2026	<a href="#">29557</a>	Silver Lakes Landscaping and Maintenance LLC	-7,000.00	Check	Accounts Payable
05/27/2026	<a href="#">29558</a>	Silver Lakes Hardware	-175.03	Check	Accounts Payable
05/26/2026	<a href="#">DFT0003439</a>	Frontier Communications	-276.65	Bank Draft	Accounts Payable
05/21/2026	<a href="#">DFT0003446</a>	Southern California Edison	-1,856.71	Bank Draft	Accounts Payable
05/26/2026	<a href="#">DFT0003447</a>	Southern California Edison	-451.59	Bank Draft	Accounts Payable
05/26/2026	<a href="#">DFT0003448</a>	Southern California Edison	-102.05	Bank Draft	Accounts Payable
05/18/2026	<a href="#">DFT0003451</a>	Beck Oil Inc	-1,320.35	Bank Draft	Accounts Payable
05/18/2026	<a href="#">DFT0003452</a>	Beck Oil Inc	-3,874.50	Bank Draft	Accounts Payable
05/18/2026	<a href="#">DFT0003456</a>	Heritage Landscape Supply	-572.08	Bank Draft	Accounts Payable
05/28/2026	<a href="#">DFT0003459</a>	Southern California Edison	-1,038.70	Bank Draft	Accounts Payable
05/18/2026	<a href="#">DFT0003460</a>	Pacific Advanced Civil Engineering, Inc	-77,203.45	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003461</a>	CalPERS - SIP 457	-7,157.22	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003463</a>	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003465</a>	CalPERS CLASSIC	-7,751.08	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003467</a>	CalPERS - PEPR	-3,316.26	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003468</a>	TASC	-1,012.45	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003469</a>	Internal Revenue Service	-8,703.54	Bank Draft	Accounts Payable
05/22/2026	<a href="#">DFT0003470</a>	Employment Development Center	-3,120.08	Bank Draft	Accounts Payable
05/27/2026	<a href="#">DFT0003473</a>	Zenith National Insurance Company	-23,364.00	Bank Draft	Accounts Payable
05/27/2026	<a href="#">DFT0003474</a>	Stericycle, Inc	-135.48	Bank Draft	Accounts Payable
05/28/2026	<a href="#">DFT0003476</a>	FNBO	-3,864.52	Bank Draft	Accounts Payable
05/28/2026	<a href="#">DFT0003477</a>	Bank of America, N.A.	-3,975.63	Bank Draft	Accounts Payable
<b>Bank Account 211102187 Total: (36)</b>					<b>-245,131.12</b>
<b>Report Total: (36)</b>					<b>-245,131.12</b>

Bank Transaction Report

Issued Date Range: -

Summary

Bank Account	Count	Amount
<a href="#">211102187 CBB Checking</a>	36	-245,131.12
<b>Report Total:</b>	<b>36</b>	<b>-245,131.12</b>

Cash Account	Count	Amount
<a href="#">99 99-111000 Cash in CBB - Checking</a>	36	-245,131.12
<b>Report Total:</b>	<b>36</b>	<b>-245,131.12</b>

Transaction Type	Count	Amount
Bank Draft	20	-149,327.10
Check	16	-95,804.02
<b>Report Total:</b>	<b>36</b>	<b>-245,131.12</b>



Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					

Vendor: [0146 - Bank of America, N.A.](#)

Vendor Total: **3,975.63**

<a href="#">Stmt 5-16-26</a>	Invoice	5/16/2026	5/16/2026	6/11/2026	5/16/2026	3,975.63	0.00	0.00	0.00	3,975.63
Misc Charges	AP - CBB Checking				No			Payment Date: 5/28/2026	Bank Draft:	DFT0003477

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Concerts in the Park - Staff Shirts Distributions	Amount	0.00	0.00	52.90	0.00	0.00	0.00	52.90

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		52.90	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Concerts in the Park - Staff Shirts Distributions	Amount	0.00	0.00	26.82	0.00	0.00	0.00	26.82

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		26.82	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Sound Proof Foam Panels for Walls Distributions	Amount	0.00	0.00	30.08	0.00	0.00	0.00	30.08

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		30.08	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Office Supples Distributions	Amount	0.00	0.00	145.07	0.00	0.00	0.00	145.07

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		145.07	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Privacy Desk Dividers Distributions	Amount	0.00	0.00	46.05	0.00	0.00	0.00	46.05

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		46.05	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Water Training for All Wastewater Staff Distributions	Amount	0.00	0.00	220.00	0.00	0.00	0.00	220.00

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">02-524500-00-0</a>	Education and Training		220.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Uniform Shirts - G. Nemake Distributions	Amount	0.00	0.00	44.33	0.00	0.00	0.00	44.33

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">02-553600-00-0</a>	Uniforms		44.33	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Uniform Pants - A. Aviles & B. Kuhlmann Distributions	Amount	0.00	0.00	162.98	0.00	0.00	0.00	162.98

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">02-553600-00-0</a>	Uniforms		162.98	100.00%

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Uniform Shirts & Pants - Wastewater Sta..	Amount		0.00	0.00	171.55	0.00	0.00	0.00	171.55	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-553600-00-0</a>	Uniforms		171.55	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Press Mini for Emblems	Amount		0.00	0.00	31.78	0.00	0.00	0.00	31.78	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-553000-00-0</a>	Operating Supplies		31.78	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Paint Sprayer for Block Wall	Amount		0.00	0.00	271.86	0.00	0.00	0.00	271.86	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-554600-00-0</a>	Small Tools		271.86	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Boots - G. Nemake	Amount		0.00	0.00	254.19	0.00	0.00	0.00	254.19	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-553600-00-0</a>	Uniforms		254.19	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Fuel - A. Aviles Chevy Colorado	Amount		0.00	0.00	50.00	0.00	0.00	0.00	50.00	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-545001-00-0</a>	Vehicle Fuel		50.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Flagpole Weight	Amount		0.00	0.00	31.24	0.00	0.00	0.00	31.24	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-553000-00-0</a>	Operating Supplies		31.24	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Sign Mount	Amount		0.00	0.00	22.09	0.00	0.00	0.00	22.09	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-553000-00-0</a>	Operating Supplies		22.09	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Door Chime	Amount		0.00	0.00	23.69	0.00	0.00	0.00	23.69	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		23.69	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA Conference - C. Carlson & C. Verm...	Amount		0.00	0.00	890.00	0.00	0.00	0.00	890.00	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		890.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA Hotel Rooms - C. Carlson	Amount		0.00	0.00	521.26	0.00	0.00	0.00	521.26	
<b>Distributions</b>										
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		521.26	100.00%						

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA Hotel Room - C. Vermette Distributions	Amount		0.00	0.00	521.25	0.00	0.00	0.00	521.25	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">10-524500-00-0</a>	Education and Training		521.25	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA Hotel Fee - C. Carlson Distributions	Amount		0.00	0.00	9.00	0.00	0.00	0.00	9.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		9.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA Hotel Fee - C. Vermette Distributions	Amount		0.00	0.00	8.99	0.00	0.00	0.00	8.99	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">10-524500-00-0</a>	Education and Training		8.99	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
PFAS Class Distributions	Amount		0.00	0.00	49.00	0.00	0.00	0.00	49.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		49.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Portable Swamp Cooler Pumps Distributions	Amount		0.00	0.00	79.72	0.00	0.00	0.00	79.72	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">03-541000-00-0</a>	Operations and Maintenance		79.72	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Outlet Grounding Adapter Distributions	Amount		0.00	0.00	51.24	0.00	0.00	0.00	51.24	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		51.24	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Multi-Outlet Heavy Duty Extension Cord Distributions	Amount		0.00	0.00	53.80	0.00	0.00	0.00	53.80	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		53.80	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Unisex Sublimation Blanks Bulk Polyeste... Distributions	Amount		0.00	0.00	116.74	0.00	0.00	0.00	116.74	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		116.74	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Friendship, Stretchy Bracelets & Extensi... Distributions	Amount		0.00	0.00	90.00	0.00	0.00	0.00	90.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">05-553300-00-0</a>	Concert in the Park Expense		90.00	100.00%						

### Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	3,975.63	0.00	0.00	0.00	3,975.63	3,975.63	0.00
<b>Grand Total:</b>		<b>3,975.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,975.63</b>	<b>3,975.63</b>	<b>0.00</b>

### Account Summary

Account	Name	Amount
<a href="#">01-524500-00-0</a>	Education and Training	1,469.26
<b>Total:</b>		<b>1,469.26</b>

Account	Name	Amount
<a href="#">02-524500-00-0</a>	Education and Training	220.00
<a href="#">02-545001-00-0</a>	Vehicle Fuel	50.00
<a href="#">02-553000-00-0</a>	Operating Supplies	85.11
<a href="#">02-553600-00-0</a>	Uniforms	633.05
<a href="#">02-554600-00-0</a>	Small Tools	271.86
<b>Total:</b>		<b>1,260.02</b>

Account	Name	Amount
<a href="#">03-541000-00-0</a>	Operations and Maintenance	79.72
<b>Total:</b>		<b>79.72</b>

Account	Name	Amount
<a href="#">05-553300-00-0</a>	Concert in the Park Expense	391.50
<b>Total:</b>		<b>391.50</b>

Account	Name	Amount
<a href="#">10-524500-00-0</a>	Education and Training	530.24
<a href="#">10-553000-00-0</a>	Operating Supplies - Office	244.89
<b>Total:</b>		<b>775.13</b>



Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					

Vendor: [1623 - FNBO](#)

Vendor Total: **3,864.52**

<a href="#">Stmt 5-4-26</a>	Invoice	5/15/2026	5/15/2026	5/15/2026	5/15/2026	3,864.52	0.00	0.00	0.00	3,864.52
Misc Charges	AP - CBB Checking				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Acoustic Desk Dividers Distributions	Amount	0.00	0.00	137.88	0.00	0.00	0.00	137.88

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		137.88	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Kirkland Toilet Paper Distributions	Amount	0.00	0.00	53.85	0.00	0.00	0.00	53.85

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		53.85	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Kirkland Paper Towels Distributions	Amount	0.00	0.00	19.39	0.00	0.00	0.00	19.39

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">03-553000-00-0</a>	Operating Supplies		19.39	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Kirkland Paper Towels Distributions	Amount	0.00	0.00	19.39	0.00	0.00	0.00	19.39

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">02-553000-00-0</a>	Operating Supplies		19.39	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Marathon Jumbo Rolls Distributions	Amount	0.00	0.00	60.32	0.00	0.00	0.00	60.32

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">05-553000-00-0</a>	Operating Supplies - Park		60.32	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Marathon Jumbo Rolls Distributions	Amount	0.00	0.00	30.16	0.00	0.00	0.00	30.16

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">05-553000-00-3</a>	Operating Supplies - Community Ce...		30.16	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Folgers Coffee Distributions	Amount	0.00	0.00	11.50	0.00	0.00	0.00	11.50

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">10-553000-00-0</a>	Operating Supplies - Office		11.50	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Folgers Coffee Distributions	Amount	0.00	0.00	11.50	0.00	0.00	0.00	11.50

Account Number	Account Name	Project Account Key	Amount	Percent
<a href="#">03-553000-00-0</a>	Operating Supplies		11.50	100.00%

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Folgers Coffee Distributions	Amount		0.00	0.00	11.49	0.00	0.00	0.00	11.49	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">02-553000-00-0</a>	Operating Supplies				11.49	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Folgers Coffee Distributions	Amount		0.00	0.00	11.49	0.00	0.00	0.00	11.49	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">01-553000-00-0</a>	Operating Supplies				11.49	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Platree X-Large Thank You Plastic T-Shirt... Distributions	Amount		0.00	0.00	144.06	0.00	0.00	0.00	144.06	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">03-553000-00-0</a>	Operating Supplies				144.06	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Plastic Thank You Bags Distributions	Amount		0.00	0.00	66.78	0.00	0.00	0.00	66.78	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">03-553000-00-0</a>	Operating Supplies				66.78	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Kirkland Paper Towels Distributions	Amount		0.00	0.00	19.39	0.00	0.00	0.00	19.39	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">01-553000-00-0</a>	Operating Supplies				19.39	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Kirkland Paper Towels Distributions	Amount		0.00	0.00	19.38	0.00	0.00	0.00	19.38	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">10-553000-00-0</a>	Operating Supplies - Office				19.38	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
Plastic Thank You Bags Distributions	Amount		0.00	0.00	33.39	0.00	0.00	0.00	33.39	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">03-553000-00-0</a>	Operating Supplies				33.39	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
High Desert Mountain Class Distributions	Amount		0.00	0.00	165.00	0.00	0.00	0.00	165.00	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">01-524500-00-0</a>	Education and Training				165.00	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
KS Men's Tees & Igloo Distributions	Amount		0.00	0.00	211.31	0.00	0.00	0.00	211.31	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">01-553000-00-0</a>	Operating Supplies				211.31	100.00%				
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>	
KS Men's Tees & Igloo Distributions	Amount		0.00	0.00	211.30	0.00	0.00	0.00	211.30	
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>		<b>Amount</b>	<b>Percent</b>				
<a href="#">02-553000-00-0</a>	Operating Supplies				211.30	100.00%				

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Live Scan Distributions	Amount		0.00	0.00		23.00	0.00	0.00	0.00	23.00
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-524300-00-0</a>	Employment Expense					23.00	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
B. Jeffers - Bday Gift Card Distributions	Amount		0.00	0.00		25.00	0.00	0.00	0.00	25.00
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-556800-00-0</a>	Employee Morale					25.00	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
All Staff Breakfast Meeting Distributions	Amount		0.00	0.00		90.47	0.00	0.00	0.00	90.47
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-556800-00-0</a>	Employee Morale					90.47	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Water & Ice - Senator Ochoabaugh Meet.. Distributions	Amount		0.00	0.00		13.79	0.00	0.00	0.00	13.79
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-526650-00-0</a>	Community Promotion					13.79	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Thrift Store Gift Cards Distributions	Amount		0.00	0.00		570.00	0.00	0.00	0.00	570.00
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">03-556800-00-0</a>	EE Incentive Program					570.00	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Clean Up Day - Water Distributions	Amount		0.00	0.00		5.85	0.00	0.00	0.00	5.85
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">06-553555-00-0</a>	Public Outreach					5.85	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Clean Up Day - Food Distributions	Amount		0.00	0.00		57.97	0.00	0.00	0.00	57.97
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">06-553555-00-0</a>	Public Outreach					57.97	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
HP 952 XL Black/CM Distributions	Amount		0.00	0.00		142.34	0.00	0.00	0.00	142.34
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-553000-00-0</a>	Operating Supplies - Office					142.34	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
B. Harkness - Bday Gift Card Distributions	Amount		0.00	0.00		25.00	0.00	0.00	0.00	25.00
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">10-556800-00-0</a>	Employee Morale					25.00	100.00%			
<b>Items</b>										
<b>Item Description</b>	<b>Commodity</b>		<b>Units</b>	<b>Price</b>		<b>Amount</b>	<b>Tax</b>	<b>Shipping</b>	<b>Discount</b>	<b>Total</b>
Lunch for Wastewater Staff Distributions	Amount		0.00	0.00		48.27	0.00	0.00	0.00	48.27
<b>Account Number</b>	<b>Account Name</b>		<b>Project Account Key</b>			<b>Amount</b>	<b>Percent</b>			
<a href="#">02-541000-00-0</a>	Operations and Maintenance					48.27	100.00%			

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Lunch for Water Staff Distributions	Amount		0.00	0.00	41.97	0.00	0.00	0.00	41.97	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-541000-00-0</a>	Operations and Maintenance		41.97	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Pump Class for G. Hardy, T. Keeling & G.... Distributions	Amount		0.00	0.00	225.00	0.00	0.00	0.00	225.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-524500-00-0</a>	Education and Training		225.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Pump Class for B. Jeffers & J. Escobar Distributions	Amount		0.00	0.00	150.00	0.00	0.00	0.00	150.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		150.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Annual SPC Training Distributions	Amount		0.00	0.00	32.33	0.00	0.00	0.00	32.33	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-541000-00-0</a>	Operations and Maintenance		32.33	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSD Luncheon Distributions	Amount		0.00	0.00	23.04	0.00	0.00	0.00	23.04	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-524500-00-0</a>	Education and Training		23.04	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSD Luncheon Distributions	Amount		0.00	0.00	23.03	0.00	0.00	0.00	23.03	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">01-524500-00-0</a>	Education and Training		23.03	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CSDA GM Summit Distributions	Amount		0.00	0.00	890.00	0.00	0.00	0.00	890.00	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-524500-00-0</a>	Education and Training		890.00	100.00%						
<b>Items</b>										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Adobe Subcription - Wastewater Distributions	Amount		0.00	0.00	239.88	0.00	0.00	0.00	239.88	
Account Number	Account Name	Project Account Key	Amount	Percent						
<a href="#">02-541000-00-0</a>	Operations and Maintenance		239.88	100.00%						

### Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	3,864.52	0.00	0.00	0.00	3,864.52	0.00	3,864.52
<b>Grand Total:</b>		<b>3,864.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,864.52</b>	<b>0.00</b>	<b>3,864.52</b>

### Account Summary

Account	Name	Amount
<a href="#">01-524500-00-0</a>	Education and Training	338.03
<a href="#">01-541000-00-0</a>	Operations and Maintenance	41.97
<a href="#">01-553000-00-0</a>	Operating Supplies	242.19
<b>Total:</b>		<b>622.19</b>

Account	Name	Amount
<a href="#">02-524500-00-0</a>	Education and Training	1,138.04
<a href="#">02-541000-00-0</a>	Operations and Maintenance	320.48
<a href="#">02-553000-00-0</a>	Operating Supplies	242.18
<b>Total:</b>		<b>1,700.70</b>

Account	Name	Amount
<a href="#">03-553000-00-0</a>	Operating Supplies	275.12
<a href="#">03-556800-00-0</a>	EE Incentive Program	570.00
<b>Total:</b>		<b>845.12</b>

Account	Name	Amount
<a href="#">05-553000-00-0</a>	Operating Supplies - Park	60.32
<a href="#">05-553000-00-3</a>	Operating Supplies - Community Center	30.16
<b>Total:</b>		<b>90.48</b>

Account	Name	Amount
<a href="#">06-553555-00-0</a>	Public Outreach	63.82
<b>Total:</b>		<b>63.82</b>

Account	Name	Amount
<a href="#">10-524300-00-0</a>	Employment Expense	23.00
<a href="#">10-526650-00-0</a>	Community Promotion	13.79
<a href="#">10-553000-00-0</a>	Operating Supplies - Office	364.95
<a href="#">10-556800-00-0</a>	Employee Morale	140.47
<b>Total:</b>		<b>542.21</b>



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**DATE:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item # 5  
Discussion and Possible Action Regarding Approval of Director’s Expense Reports

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## **STAFF RECOMMENDATION**

None

## **STAFF REPORT**

This matter is at the discretion of the Board. Included herein for the Board’s consideration are expense reports submitted since the last Board meeting.

## **FISCAL IMPACT**

As outlined on the attached Expense reports

## **POSSIBLE MOTION**

Approve Expense Reports as presented

## **STRATEGIC PLAN ALIGNMENT**

GOAL 4: Strengthen Long-Term Financial Sustainability and Strategic Partnerships to Responsibly Manage Public Funds, Maintain Rate Stability, and Expand Resources and Representation for the Community

## **ATTACHMENTS**

Spreadsheet of cumulative meetings  
Expense Report for President Ron Clark  
Expense Report for Director Artie DeVries

Rolling 12 – Month Board Compensation Report

Name	Title	Type	6 2025	7 2025	8 2025	9 2025	10 2025	11 2025	12 2025	01 2026	02 2026	03 2026	04 2026	05 2026	TOTAL
Clark	President	Compensated	4	6	5	5	2	4	3	2	4	4	4	6	49
		Non-Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
Cardenas	Vice President	Compensated	2	1	2	2	2	2	2	4	2	2	2		23
		Non-Comp	2	1	2	2	1	2	3	3	3	1	3		23
Guinn	Director	Compensated	4	3	9	7	4	6	4	5	6	7	4		59
		Non-Comp	1	0	2	2	3	0	0	2	2	0	1		13
Rosenberg	Director	Compensated	4	4	7	6	2	4	1	2	4	3	2	2	41
		Non-Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
DeVries	Director	Compensated	4	2	6	7	1	4	5	2	4	5	5	3	48
		Non-Comp	0	1	0	1	2	0	0	0	1	0	0	0	0

HELENDALE COMMUNITY SERVICES DISTRICT  
BOARD MEMBER EXPENSE VOUCHER

NAME: Bon Clark Date: 5/26/26

Date	Event	Expense Description/Explanation	Mileage	Meals	Lodging	Other	Exp. Category
4/11	Public Benefit	Meet with Gen Mgr					C
4/12	Public Benefit	Review agenda					A
4/15	Public Benefit	Meet with Gen mgr					C
4/16	Public Benefit	Review agenda					A
5/6	Public Benefit	Meet with Gen mgr					C
5/7	Public Benefit	Review agenda					A
5/10	Public Benefit	Special Bd mtg					A
5/19	Public Benefit	Meet with Gen mgr					C
5/21	Public Benefit	Review agenda					A
5/18	Public Benefit	Phone call Steve Kennedy					H

Notes/Comments:

Ok to process for payroll

Signature \_\_\_\_\_ Date \_\_\_\_\_

Board Member Signature: [Signature]

Expense Categories:

G: Meeting w/GM re: District Operations  
 H: Meeting w/auditors, attorney or consultant retained by District  
 I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD  
 J: Meeting w/organization with interests in matter involving functions or operations of the District  
 K: Meeting pre-approved by the Board of Directors

Mileage calculated at \$0.56/mile effective 1/1/21

Totals: Mileage \_\_\_\_\_  
 Meals \_\_\_\_\_  
 Lodging \_\_\_\_\_  
 Grand Total \_\_\_\_\_

## HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name **Artie DeVries**

Pay Period Ending

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
04/01/2026	Event Pre-Meet with GM		\$	\$	\$	Y		G
	Description of Public Benefit							
04/02/2026	Event Board Meeting		\$	\$	\$	Y		A
	Description of Public Benefit							
04/06/2026	Event Special Meeting		\$	\$	\$	Y		A
	Description of Public Benefit							
04/14/2026	Event Pre-Meet with GM's		\$	\$	\$	Y		G
	Description of Public Benefit							
04/16/2026	Event Board Meeting		\$	\$	\$	Y		A
	Description of Public Benefit							
		<b>Total Miles</b>	\$	<b>Total Lodging</b>	\$	<b>Total # of Compensable Meetings</b>	<b>Meeting Total</b>	<b>Total</b>
						5	\$ 750	\$

Artie De Vries

Signature

05/12/2026

Date

Expense Categories
A: Public Meeting governed by Brown Act
B: Public Event *
C: Representation at Public Meeting/Event *
D: Representation at 501C3 Board *
E: Conference/seminar/Training Program related to District *
F: Ad Hoc committee of the Board
G: Meeting w/GM or Designee regarding District Operations
H: Meeting w/auditors, attorney or consultant retained by District
I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
J: Meeting w/organization with interests in matters involving functions or
K: Meeting pre-approved by the Board of Directors
* Written or verbal report required to be presented at the next Board meeting
Mileage 65.5 ¢

## HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
05/05/2026	Event Pre-Meet with GM's		\$	\$	\$	Y	N	G
	Description of Public Benefit							
05/07/2026	Event Board Meeting		\$	\$	\$	Y	N	A
	Description of Public Benefit							
05/12/2026	Event Budget Meeting		\$	\$	\$	Y	N	A
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
		<b>Total Miles</b>	\$	\$	\$			
				<b>Total Lodging</b>	<b>Total Other Expense</b>	<b>Total # of Compensable Meetings</b>	<b>Meeting Total</b>	<b>Total</b>
						3	\$450	\$

Artie De Vries

Signature

05/12/2026

Date

**Expense Categories**

A: Public Meeting governed by Brown Act
B: Public Event *
C: Representation at Public Meeting/Event *
D: Representation at 501C3 Board *
E: Conference/seminar/Training Program related to District *
F: Ad Hoc committee of the Board
G: Meeting w/GM or Designee regarding District Operations
H: Meeting w/auditors, attorney or consultant retained by District
I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
J: Meeting w/organization with interests in matters involving functions or
K: Meeting pre-approved by the Board of Directors
* Written or verbal report required to be presented at the next Board meeting
Mileage 65.5 ¢



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #6  
Public Hearing to Receive Comments and Possible Adoption of Resolution 2026-08: A Resolution of the Helendale Community Services Board of Directors Determining that there was No Majority Protest to Proposed Increases to Refuse Collection Service Charges and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates

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## STAFF RECOMMENDATION

Hold the public hearing to receive comments.

## STAFF REPORT

Staff has circulated the rate increase notification pursuant to direction provided by the Board at its March 19, 2026, meeting regarding the rate increase requested by Burrtec. The Proposition 218 process included a public informational meeting held on May 21, 2026, and this Public Hearing on June 4, 2026. Affected property owners and ratepayers have been provided the opportunity to obtain additional information, ask questions, and submit written protests regarding the proposed rate increase up to the close of the Public Hearing.

This meeting will serve as the Public Hearing during which the Board will receive public comments and consider any written protests submitted regarding the proposed rate increase. Pursuant to Proposition 218, if written protests are received from a majority of affected property owners or ratepayers subject to the proposed rates, the proposed rate increase cannot be adopted. If a majority protest is not received, the Board may consider adoption of the proposed Resolution.

As of the date of preparation of this staff report, no written protests have been received. If a majority protest is not received, the Board may proceed with consideration of Resolution No. 2026-08 approving the proposed solid waste rate adjustment.

## PROPOSED RATE INCREASE

The majority of this staff report will focus on residential customers. Due to the numerous options available for residential bin and commercial customers. Please refer to Exhibit A (attached) as costs vary depending upon type and frequency of service. Exhibit A also provides details on the cost increase for other services such as extra carts, additional pick-ups, and other customer requested services.

## CONTRACT TERMS

Section 10.05 of the contract outlines the annual formula-based compensation adjustment as follows:

*“The maximum rates set forth in Attachment D, Residential Bin and Commercial Services may be adjusted annually effective each July 1<sup>st</sup> by an amount equal to the calendar year annual twelve-month mean*

*average change in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside Orange Counties as published by the United States Department of Labor, Bureau of Labor Statistics for the previous calendar year annual twelve-months period (CPI)"...It is understood by both parties that the maximum annual CPI increase shall be no greater than four percent (4%) in any given adjustment period."*

## **HISTORY OF CPI**

The agreement with Burrtec was amended on June 17, 2021, to update the calculation methodology for annual rate adjustments based upon the Riverside-San Bernardino-Ontario Consumer Price Index (CPI). The updated CPI index was determined to be a more regionally applicable measure for reflecting changes in local economic conditions and operating costs affecting solid waste services within the District's service area.

Pursuant to the agreement, Burrtec is required to submit any annual CPI-based rate adjustment request no later than April 1st of each year to allow sufficient time for the Proposition 218 public noticing process to occur.

The proposed rate increase is based upon the September average annual CPI and applies to the curbside pickup and the administrative fee for billing.

History of CPI Increases under the Burrtec Contract:

FY22 1.87%

FY23 5.76%

FY 24 8.70% Due to Economic challenges the Board awarded full amount.

FY25 4.00% Actual CPI was 4.65%

FY26 2.61%

FY27 3.28%

The District was granted a waiver from CalRecycle, which has largely exempted the community from the requirements and associated impacts of SB 1383 through 2028.

The estimated monthly cost of residential curbside solid waste collection service, including the \$0.40 green waste hauling fee, would be \$30.19 with the proposed 3.28% rate increase.

The chart below shows the rate increase at the 3.28% increase for curbside trash pick and admin billing services. The Recycling Fee is calculated independent of the CPI and is based upon a pro-rata share of the cost of operation offset by the recycled product commodity

Category	Trash	Recycling Fee	Franchise Fee	Admin Billing Fee	Green Waste Fee	ESFR	Prop 218 Notice	Total	Last Year's Rate	Amount of Increase
Single Family	\$21.30	\$2.35	\$3.01	\$3.05	\$0.40	\$0.00	\$0.08	\$30.19	\$28.51	\$1.68
Duplex	\$42.60	\$4.70	\$6.02	\$6.10	\$0.80	\$0.00	\$0.16	\$60.38	\$57.02	\$3.36
Condo	\$21.30	\$2.35	\$3.01	\$3.05	\$0.40	\$7.10	\$0.08	\$37.29	\$35.61	\$1.68
Extra Trash	\$9.47		\$1.05					\$10.52	\$10.19	\$0.33
Extra Recycle	\$1.86		\$0.21				\$0.00	\$2.07	\$2.00	\$0.07

### RATE COMPONENTS

The current residential rate is comprised of the following components:

1. **Curbside Solid Waste Collection Fee** - The cost associated with weekly residential curbside solid waste collection services.
2. **Recycling Fee** - A fee that supports recycling program operations and processing costs. This fee is calculated independently from the CPI-based rate adjustment and is offset, in part, by revenues generated through recyclable commodity markets.
3. **Franchise Fee** - A fee paid by Burrtec to the District in exchange for the exclusive right to provide solid waste services within District boundaries.
4. **Administrative Billing Fee** - A fee paid to the District for billing administration, customer service, bulky item coordination, and can delivery services.
5. **Green Waste Fee** - A fee associated with the hauling and disposal of green waste generated through the District's green waste drop off program.
6. **Proposition 218 Notice Cost Recovery Fee** - The fee to recover the prior year's costs associated with the legally required Proposition 218 noticing process, including mailed notices and publication expenses related to rate hearings.

### RECYCLING COSTS

Recycling costs cover the expense to process the material in the blue recycling carts. The value of the recycled materials is used to offset the operation of the Materials Recovery Facility (MRF) located in Victorville that processes the blue barrel contents. The proposed cost for FY26 is \$2.35.

### RESIDENTIAL BINS

Residential Bin customers have a separate set of rates listed on the attached documents. Each size has a modest increase as follows:

Size	FY 26	FY 27	Increase
1.5	\$92.49	\$95.97	\$3.48
2	\$119.27	\$123.63	\$4.36
3	\$161.03	\$166.76	\$5.73

**COMMERCIAL SERVICE**

Commercial rates have increased modestly and vary significantly based upon type of service provided. The specific rates are available on Exhibit A. Although the residential sector has a waiver from the SB1383 requirements, commercial customers do not. Restaurants are required to separate food waste into specific bins as well as recycle cardboard and other items to comply with the organic's reduction and recycling requirement.

**FISCAL IMPACT**

The proposed rate increase represents a \$1.68 increase in the monthly costs for typical residential cart service. Other costs are outlined in Exhibit A

**POSSIBLE MOTION**

Adopt Resolution 2026-08 determining there was no majority protest

**ATTACHMENTS**

Public Notification and Exhibit A

Resolution 2026-08

## NOTICE OF PUBLIC HEARING REGARDING HELENDALE COMMUNITY SERVICES DISTRICT REFUSE COLLECTION SERVICE CHARGES FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS

The HELENDALE CSD Board of Directors will be considering an increase in residential and commercial trash service charges. Exhibit A attached hereto and incorporated herein provides specific costs related to type and frequency of services provided.

**Residential weekly curbside service will increase by \$1.68 per month if this rate increase is approved.**

**Commercial and residential bin service increases vary based upon many factors. Please see details herein.**

Article XIID of the California Constitution requires the Helendale Community Services District (HCSD) to send notification of a proposed rate increase to all owners and tenants of real property within HCSD's service area who would be directly liable to pay for refuse collection services to the property at least 45 days prior to a public hearing at which adoption of the proposed rate increases will be considered. In accordance with those requirements, please be advised that HCSD is proposing an increase in its refuse collection service charges. This Notice identifies the amount of the proposed rate increases; the basis upon which the proposed increases were calculated; the reason for the proposed rate increases; the date, time, and location of a public meeting and a public hearing on the proposed rate increases; and the manner in which all persons opposed to the proposed increases may file a written protest and/or objection thereto. Consequently, please be advised that this document shall serve as formal notification to you that HCSD's Board of Directors will hold a Public Meeting on **May 21, 2026**, and a Public Hearing on **June 4, 2026**, on the proposed rate increases described herein, at 6:00 p.m., in the HCSD Board Room located at 26540 Vista Road, Suite C, Helendale, California.

### INFORMATION ABOUT THE CHARGES

- A. Basis upon which the charges were calculated.** The HCSD Board of Directors has previously determined that the collection and disposal of refuse in its service area shall be performed by Burrtec Waste Industries, Inc. ("Burrtec"), under the terms of an exclusive franchise agreement. The total proposed increase for residential customers varies based upon type and frequency of service. HCSD provides one refuse cart and up to two recycling carts for all residential customers. **RESIDENTIAL CART:** The monthly residential curbside collection charge is comprised of seven components: (1) an amount for the administration and operation of automated curbside refuse collection service, which includes the provision of collection carts - a 95 gallon refuse cart and up to two 65-gallon recycling carts - with weekly curbside pick-up service; (2) the cost of recycling; (3) an amount to compensate HCSD for its administrative costs in connection with billing, customer service and noticing requirements; (4) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; (5) the cost of residential disposal at the landfill if not otherwise paid through the tax rolls; (6) the cost of hauling green waste; and (7) a reimbursement for Proposition 218 notification. Typically, residential disposal costs are paid out of a disposal fee listed on the property tax bill. If this fee is not on the tax bill, then the disposal costs are added to the monthly bill for those accounts receiving curbside service. **RESIDENTIAL BIN SERVICE:** For residential bin customers the increases vary based upon size and frequency of service. You may be able to reduce costs by changing from bin service to cart service. The residential bin charges are comprised of three components: (1) An amount for the administration and operation of residential bin refuse and recycling collection service; (2) the tipping/disposal fee (as applicable); and (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino. **COMMERCIAL SERVICE:** The commercial charges are comprised of four components: (1) An amount for the administration and operation of commercial bin refuse and recycling collection service; (2) the tipping/disposal fee; (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; and (4) mandatory Assembly Bills 341 and 826 recycling and organic waste diversion requirements.
- B. Reason for the proposed increases.** The increase for collection service is based upon the Riverside-San Bernardino-Ontario 2025 average Consumer Price Index (CPI) for All Urban Consumers of 3.28%. The monthly residential increase includes a \$0.68 increase in curbside residential pick-up service; a \$0.10 increase in the administration fee to reflect the CPI increase; an increase of \$0.20 for the franchise fee capped at 10% of the total; a \$0.64 increase in the cost of recycling; and a \$0.06 increase to reimburse the District for Proposition 218 public notice mailings. Residential and Commercial Bin rates vary by frequency and type of service. See Exhibit A for more information related to specific service-related costs and increases.
- C. Charge per parcel.** HCSD proposes to adopt rate increases for residential and commercial refuse collection service charges as described in Exhibit A on the reverse side of this Notice. If you need assistance determining the charge for your property or parcel for residential service or change the level of service, you may contact HCSD by calling (760) 951-0006, by mail to PO BOX 359, Helendale, CA 92342, or in person at 26540 Vista Road, Suite B, Helendale, California. For questions about commercial refuse service, you may contact Burrtec by calling (760) 245-8607.
- D. Written report.** A written report has been prepared by Burrtec and filed with HCSD's General Manager regarding the proposed new commercial and residential refuse collection service charges. As required by California Government Code Section 66016, the written report also provides data indicating the amount of cost, or estimated cost, to provide refuse collection service and the revenue sources anticipated to provide the service. A copy of the written report is available at HCSD's offices located at 26540 Vista Road, Suite B, Helendale, California.

### HOW TO PARTICIPATE

**Information available to you** – Copies of the written report, the proposed Resolution, HCSD's exclusive franchise agreement with Burrtec, and further details concerning the reasons for the proposed rate increases and the basis upon which they were calculated, are available for review at the HCSD office located at 26540 Vista Road, Suite B, Helendale, California.

**Attend the Public Meeting** – A Public Meeting will be held at 6:00 p.m. on **May 21, 2026**, during which a presentation will be made outlining the proposed rate. This will be an opportunity to ask questions regarding the proposed rate. You may attend the Public Meeting in-person in HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California. Please check District website for possible remote participation option.

**Attend the Public Hearing** – A Public Hearing will be held at 6:00 p.m. on **June 4, 2026**, during which the Board will hear and consider all comments, protests, and objections regarding the proposed rate. For possible remote participation option, please check the District website prior to the meeting.

**Public Hearing process** – At the time of the Public Hearing, the Board of Directors will hear and consider all protests and objections to the proposed rates that are presented in the manner set forth below. If adopted, the proposed rates would become effective **July 1, 2026**.

**Protests** - Property owners or customers of record subject to the proposed rates may file a written protest and/or a written objection to the proposed maximum rates. Protests to the proposed rates may be submitted pursuant to Section 6 of Article XIII D of the California Constitution, and if protests are submitted by a majority of parcels receiving water services, then the HCSD Board of Directors cannot adopt the proposed rates. The requirements for a valid protest are: (1) must be in writing; (2) must include a statement that it is a protest against the proposed change in rates; (3) must provide the name of the record owner or customer of record submitting the protest; (4) must identify the parcel associated with the person filing the request by assessor's parcel number or service address; and (5) must include the original signature of the record owner or customer of record submitting the protest. As such, electronic protests will not be counted. Formal written protests may be mailed to the Helendale Community Services District, Attention: Clerk of the Board, P.O. Box 359, Helendale, CA 92342; or hand delivered to the administration office at 26540 Vista Road, Suite B, Helendale, California. Written protests may also be submitted at the time of the Public Hearing set forth above. All written protests must be received by HCSD prior to the close of said Public Hearing. If prior to the close of the public input portion of the Public Hearing, written protests are presented by a majority of parcels that receive refuse collection services, the HCSD Board of Directors will not increase the rates from their existing level. Only one written protest per parcel will be counted in calculating a majority protest.

**Objections** - Objections may be submitted pursuant to Government Code Section 53759.1, and any person who wishes to challenge the rates in a legal proceeding must file an objection, which complies with the requirements detailed below. While the same person or entity may submit both a protest and an objection, to be valid, protests and objections must be submitted separately, as clearly labeled, distinct documents. The requirements for a valid objection are: (1) must include a clear statement that it is an objection to the proposed rates; (2) must be filed separately from protests; (3) must include the name of the record owner or customer of record and the assessor's parcel number or service address associated with the objector's parcel that is subject to the proposed rates; (4) must include the specific subsections of the California Constitution Article XIII D, Section 6(b), or any other applicable law that the objector believes would be violated by the approval and/or imposition of the proposed water service rates; (5) must include the original signature of the objector (as such, electronic objections will not be valid); and (6) must include a detailed explanation, with supporting references, legal authority, and any additional data or evidence the objector chooses to present that will enable HCSD to understand the grounds for the objector's claim that the proposed rates do not comply with Proposition 218 or any other applicable law. An objection may include expert analysis in support of the objection; if an objection includes expert analysis, the expert's contact information and statement of their qualifications must be included. To be valid, all written objections must include the information listed above and be mailed to the Helendale Community Services District, Attention: Clerk of the Board, P.O. Box 359, Helendale, CA 92342; or hand delivered to the administration office at 26540 Vista Road, Suite B, Helendale, California. Written objections may also be submitted at the time of the Public Hearing set forth above. All written objections must be received by HCSD prior to the close of said Public Hearing. Failure to timely object in writing bars any right to challenge the proposed rates through a legal proceeding and any such action may be limited to issues identified in the challenger's objection. If any of the requirements for a valid, written objection are not met, then the objection will be deemed invalid and will not be considered by HCSD. Objections must be submitted separately from protests and any written submission labeled as both a protest and an objection shall be deemed invalid. Prior to the close of the Public Hearing, the HCSD Board of Directors will consider and respond in writing to any timely, valid written objection. HCSD's response will explain the substantive basis for retaining or altering the proposed rates in response to the written objection, and, if applicable, the grounds for not making any amendments in response to the objection.

**Challenge** - The proposed rates are subject to Government Code Section 53759. You are hereby notified pursuant to Government Code Section 53759 that any judicial action or proceeding to attack, review, set aside, void, validate, or annul the HCSD Board of Directors' adoption of the proposed rates must be commenced within 120 days of the effective date or the date of the final passage, adoption, or approval of the ordinance or resolution adopting the solid waste service rates, whichever is later.





## RESOLUTION NO. 2026-08

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DETERMINING THAT THERE WAS NO MAJORITY PROTEST TO PROPOSED INCREASES TO REFUSE COLLECTION SERVICES CHARGES AND ADOPTING A RATE SCHEDULE FOR SUCH CHARGES AND SUPERSEDING EXISTING APPLICABLE RATES

**WHEREAS**, the Helendale Community Services District (“District”) is a Community Services District located within the County of San Bernardino and is organized and operates pursuant to the California Government Code Section 61000 et seq.

**WHEREAS**, on or about June 21, 2006, the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted Resolution No. 2927 which made determinations on, and approved the incorporation of, the District, which was subsequently approved by the electorate pursuant to an election held on November 7, 2006, and thereafter confirmed by LAFCO pursuant to its adoption of Resolution No. 2951 on December 4, 2006, all of which operated to authorize the formation of the District as the successor agency for the performance of water, sewer, streetlighting, refuse collection, parks and recreation, and graffiti abatement functions and services within the prior County Service Area 70, Improvement Zones B and C (the “District Boundaries”).

**WHEREAS**, LAFCO Resolution No. 2951 specifically authorizes the District to collect, transfer, and dispose of solid waste and to provide solid waste handling services, including but not limited to source reduction, recycling, and composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code (“Solid Waste Services”), within the District Boundaries.

**WHEREAS**, pursuant to the authority expressly set forth in LAFCO Resolution No. 2951, the District entered into an Exclusive Franchise Agreement with Burrtec Waste Industries, Inc. (“Burrtec”), effective December 1, 2011, and updated effective January 1, 2018 (the “Franchise Agreement”), which granted to Burrtec the exclusive right, privilege, and franchise to provide certain Solid Waste Services (as described in the Franchise Agreement) within the District Boundaries, subject to the terms and conditions of said Franchise Agreement.

**WHEREAS**, the First Amendment to the Franchise Agreement entered into with Burrtec on or about June 17, 2021, established a rate schedule for the refuse collection service charges for the Solid Waste Services, subject to potential annual adjustment in an amount equal to the calendar year annual twelve-month mean average change in the Consumer Price Index for All Urban Consumers for the Riverside-San Bernardino-Ontario Area as published by the United States Department of Labor, Bureau of Labor Statistics, for the previous calendar year annual twelve-month period (“CPI”).

**WHEREAS**, pursuant to the Franchise Agreement, Burrtec submitted to the District a written

request not later than April 1, 2026, for a CPI-based rate adjustment of **3.28** percent to the refuse collection service charges for Residential Cart Solid Waste Services resulting in an increase of **\$1.68** per month for residential cart customers.

**WHEREAS**, the cost of hauling green waste has remained the same at **\$0.40** cents per month.

**WHEREAS**, the District is authorized to collect certain administrative fees associated with residential cart service, including costs related to billing, payment processing, franchise administration, printing, and postage; and

**WHEREAS**, the cost of processing residential recyclable materials has increased over the past year, resulting in an increase of **\$0.64** per month, and the proposed rate adjustment also includes a **\$0.68** increase for refuse collection services, a **\$0.10** increase to the administrative fee, a **\$0.20** increase to the franchise fee, and a **\$0.06** increase to recover increased printing and postage costs, resulting in a total monthly rate adjustment of **\$1.68**.

**WHEREAS**, the revenue raised by the proposed rate increases to the refuse collection service charges will be used to provide adequate Solid Waste Services within the District Boundaries and do not exceed the total cost of such services.

**WHEREAS**, this action is necessary to meet operation and administration expenses for refuse disposal and recycling programs, and to obtain funds necessary to maintain adequate Solid Waste Services within the District Boundaries, and is therefore exempt from the requirements of the California Environmental Quality Act as provided by Public Resources Code Section 21080(b)(8).

**WHEREAS**, rates for commercial solid waste customers varies by numerous factors and are outlined on Exhibit A based upon service specifics.

**WHEREAS**, the amount of the rates and charges hereby adopted do not exceed the minimum amount necessary, less other sources of revenue including but not limited to taxes other exempt charges, grants, and state or federal funds, to cover the actual costs for the corresponding services provided by the District, and therefore the fees imposed hereby satisfy the fee requirements under Government Code Section 54999.7 and do not qualify as a "tax" under Article XIII C, Section 1(e) of the California Constitution or Section 50076 of the California Government Code, and the actions taken herein are exempt from the additional notice and public meeting requirements of the Brown Act pursuant to Government Code Section 54954.6(a)(1)(A) and (B).

**WHEREAS**, the District has satisfied all of the substantive and procedural prerequisites of Articles XIII C and XIII D of the California Constitution in establishing the rates and charges set forth herein, including but not limited to, the identification of the parcels upon which the rates and charges will be imposed; the calculation of the rates and charges; the mailing of written notice to the record owners of each parcel upon which the rates and charges will be imposed describing the amount thereof, the basis upon which the rates and charges were calculated, the reason for the rates and charges, and the date, time, and location of the public hearing to be held thereon; and the conducting of a public hearing on the rates and charges not less than 45 days after mailing the notice during which all protests against the fee were considered.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Helendale Community Services District does hereby resolve and determine that the written protests against the rates and charges set forth herein that were received by the District prior to the close of the public hearing hereon represented less than a majority of the parcels subject to the rates and charges set forth below and, thus, the District’s Board of Directors further finds that the public interest and necessity requires the adoption of the following rates and charges for Solid Waste Services, as well as affirmation and ratification of all prior rates and charges previously approved and/or adopted by the District’s Board of Directors:

**SECTION 1. REFUSE COLLECTION SERVICE CHARGES**

The rates for residential and commercial refuse collection service charges for Solid Waste Services within the District Boundaries are hereby established in the amounts listed in Exhibit “A” attached hereto and incorporated herein by this reference.

**SECTION 2. GENERAL MANAGER AUTHORITY**

The District’s General Manager is hereby authorized to take any and all actions necessary to carry out the intent of the District’s Board of Directors as is stated herein and as otherwise required in order to comply with applicable law.

**SECTION 3. EFFECTIVE DATE**

This Resolution shall take effect on July 1, 2026, and shall supersede any and all prior resolutions and ordinances applicable to the District only to the extent expressly inconsistent with the terms hereof.

**APPROVED AND ADOPTED** by the Board of Directors of the Helendale Community Services District at a regular meeting held on June 4, 2026, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

By:

\_\_\_\_\_  
Ron Clark, President

Attest:

\_\_\_\_\_  
Clerk of the Board



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**DATE:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Alex Aviles – Wastewater General Manager  
**SUBJECT:** Agenda item #7  
Discussion and Possible Action Regarding Adoption of the Tables of Organization for June 4<sup>th</sup> through June 30<sup>th</sup> of FY26 and Fiscal Year 2027

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## STAFF RECOMMENDATION

Staff requests adoption of the Tables of Organization for the remainder of FY26 and FY27

## STAFF REPORT

### Modifications to the Tables of Organization for Fiscal Year 26 and 27

Statutory and regulatory requirements from CalPERS outline that the pay schedules for District Staff be publicly available and adopted in a separate action duly notified according to the Brown Act.

At the March 5<sup>th</sup> 2026 regular board meeting, staff presented the Table of Organizations for the remainder of FY26 reflecting the promotions of the three General Managers at which the board adopted the proposed changes. In the adopted Table of Organization, the Administration Department has two part-time Customer Service representatives for a total of .78 FTE. This is equivalent to a combined 1,622.4 hours for the two CSRs. One CSR works 720 hrs/yr and the other works up to 1,000 hrs/yr. Due to a miscalculation, the equivalent FTE should have been .83 FTE, not the .78FTE that was presented to the Board.

Additionally, at the March 5<sup>th</sup> meeting, staff failed to calculate the increase in hours for CSR I for FY26 to ensure staffing coverage for the remainder of the year.

### Wastewater: FY27

The MWI hired last year will move to an OIT. It is anticipated that the TPO I will move to TPO II with the successful completion of his exam. The full time OIT will move to a TPO I upon receiving his grade I certification.

### Administration: FY26 & FY27

Admin FTE changes include the addition of a part-time CSR I at .48 FTE or 1000 hours per year to help backfill the limited availability of another part-time CSR. This will increase the part-time

hours from .48 last year to .83 this year. Staff is also requesting an additional 126 hours for the remainder of FY26 for one of the CSR I

## **BACKGROUND**

Failure to follow the CalPERS requirements could have a negative impact to retirement pay calculations of employees in the PERS system. It is required for employers to follow the specific criteria outlined in California Code of Regulations, section 570.5. These requirements were reiterated in CalPERS Circular Letter 200-003-20 (attached). There are eight requirements that must be met to satisfy the criteria.

- Approved and adopted by the Board in a duly agendized meeting
- Identify position titles for every employee
- Show payrate as a single amount or multiple amounts for each position
- Indicate the time base (i.e. hourly, monthly, annually)
- Make it available for the public via posting in office, website or make available upon request
- Must include an effective date
- Retain for five years and have available for public review for that duration.
- Does not reference another document (i.e. contract) instead of disclosing the payrate

If these requirements are not met then the CalPERS “Board in its sole discretion, may determine an amount that will be considered to be the payrate” for the perspective retiree.

Attached for the Board’s consideration are the current ranges and series that meet the specific requirements. The Table of Organization includes all ranges, starting pay and top pay for each position, the number of Full-Time Equivalent (FTE’s) for each title and the range for each position. The adopted Table of Organization and Organizational Chart are incorporated into the budget document and will also be posted on the District’s website. The District is committed to complete transparency related to salaries and staffing.

**FISCAL IMPACT:** Admin- Increase of 126 hours for FY26 results in fiscal impact of \$2,730  
Fy27 increase FTE from .78 to .83 results in fiscal impact of \$2,390  
Wastewater- Promotion of OIT – TPO I for .25 of FY27 has a fiscal impact of \$3,281

**REQUESTED ACTION:** Adopt the Revised Tables of Organization for FY26 & FY27

## **ATTACHMENTS:**

Revised Table of Organization for June 4, 2026 to June 30, 2026  
Revised Table of Organization FY 2027

Revised Table of Organization for June 4, 2026 to June 30, 2026

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

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MWI	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	0.5
WSO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	1.5
WSO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
WSOIII	36	\$ 77,555	\$ 96,855	\$ 6,463	\$ 8,071	\$2,982.88	\$ 3,725.21	\$ 37.29	\$ 46.57	1.5
GM-Water & Parks	67	\$ 166,743	\$208,240	\$13,895	\$ 17,353	\$6,413.21	\$ 8,009.22	\$ 80.17	\$ 100.12	1

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
MWI	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	0.5
OIT	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	0
TPO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	2
TPO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
TPO III / Analyst	45	\$ 96,855	\$120,959	\$ 8,071	\$ 10,080	\$3,725.21	\$ 4,652.27	\$ 46.57	\$ 58.15	1
GM-Wastewater & Recy Cntr	67	\$ 166,743	\$208,240	\$13,895	\$ 17,353	\$6,413.21	\$ 8,009.22	\$ 80.17	\$ 100.12	1

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

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR I	15							\$ 22.20	\$ 27.72	0.54
CSR II	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	1
Sr. CSR	23	\$ 56,260	\$ 70,261	\$ 4,688	\$ 5,855	\$2,163.84	\$ 2,702.34	\$ 27.05	\$ 33.78	1
Sr. Acct Tech	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	0.5
CS Lead	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	1
GM-Admin Svcs & Program	67	\$ 166,743	\$208,240	\$13,895	\$ 17,353	\$6,413.21	\$ 8,009.22	\$ 80.17	\$ 100.12	1

Adopted 3/5/2025





# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #8  
Public Hearing Regarding Compliance with New Legal Obligations Regarding  
Assembly Bill 2561; Government Code Section 3502.3 On Vacancies and  
Recruitment and Retention Effort

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## STAFF RECOMMENDATION

Conduct a public hearing to receive comments regarding District vacancies, recruitment efforts, and retention strategies in compliance with Assembly Bill (AB) 2561 and Government Code Section 3502.3.

## STAFF REPORT

Assembly Bill 2561 (“AB 2561”) was signed into law in September 2024 and became effective January 1, 2025. AB 2561 added Government Code Section 3502.3, which requires local public agencies to conduct an annual public hearing regarding vacancies, recruitment efforts, and retention strategies.

The intent of the legislation is to provide transparency regarding public sector staffing challenges, and the potential operational impacts vacancies may have on service delivery, workload distribution, and organizational effectiveness. The legislation also establishes requirements related to participation by recognized employee organizations for agencies with represented employees.

In compliance with Government Code Section 3502.3(a)(1), Staff will present information regarding the status of District vacancies, recruitment efforts, and retention strategies. As of the date of this report, the District does not currently have any vacant full-time positions. As required by Government Code Section 3502.3(a)(2), this public hearing is being conducted prior to consideration of the FY 2026-2027 Budget adoption.

As part of the District’s ongoing recruitment and retention efforts, Staff continues to evaluate ways to improve operational efficiency, support workforce sustainability, and maintain consistent public service levels. In accordance with Government Code Section 3502.3(a)(3), this includes reviewing potential changes to policies, procedures, and recruitment-related practices associated with the

hiring process. Potential operational considerations may include adjustments to office hours, staggered staffing schedules, alternative work schedules, and other modifications intended to improve productivity and operational efficiency. These efforts are intended to help the District remain competitive in recruiting and retaining employees while continuing to provide public access to District services five days per week.

The District recognizes the importance of balancing operational efficiency, employee retention, customer service, and organizational effectiveness as workforce and service demands continue to evolve.

**Fiscal Impact:** This is an unfunded mandate which means that any costs or staff time required to comply with this new legislation is not reimbursable

**Possible Motion:** Receive and file the presentation regarding District vacancies, recruitment efforts, and retention strategies in compliance with AB 2561 and provide any additional direction to Staff.

**Attachments:** Assembly Bill 2561.



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #9  
Public Hearing to Receive Comments and Possible Adoption of Resolution 2026-09: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2027 Annual Budget and Authorizing Appropriations Therefrom

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## **STAFF RECOMMENDATION:**

Consider approval of the FY 2027 Annual Budget.

## **STAFF REPORT**

The public notice for budget adoption was published two times in the local newspaper, identifying the date and time of the public hearing at which interested members of the public can provide comment on how the District expends the funds collected. Attached for reference is the budget document.

As we approach the new budget year, the District is in a strong financial position with cash and reserves of over \$8 million dollars. This is a testament to the prudent fiscal policies established by the Board and the conscientious commitment from Staff to function in an efficient and cost-effective manner. The budget includes one new technical position to be shared between Water and Wastewater. The budget is developed using the “zero-based budget” method, which means all line items start at “zero” at the beginning of each fiscal year. All line items were evaluated based upon current year’s expenses and anticipated costs during the upcoming year. An extensive review of revenue and expenditure detail and trends was part of the staff-level budget development process. Based upon costs over the past year, several line items have been increased accordingly. The Budget represents Staff’s best estimate of anticipated expenses and revenues for the upcoming year.

Over the past six months, District staff has presented various aspects of the budget at board meetings where different components of the budget were discussed as agenda items. The structure and composition of the budget is intended to provide greater depth of information and

transparency as requested by the Board. The specificity of revenues and expenditures in the budget will provide a clear guide to the public as to how the District utilizes the funds it receives. Staff will make a detailed presentation during the hearing providing an overview of the budget.

Understanding that the budget is Staff's best estimate for District expenditures, Staff is confident that the projections embodied in the budget are as accurate as possible given current market conditions and past data. Revenues are stable, however, expenses are still somewhat unpredictable. During mid-year budget review Staff will review budget estimates with the Board and request any necessary modifications. Further, each month financial statements are presented in the agenda material providing regular updates to the Board and the public on the condition of the District's finances as it relates to the budget.

### **Capital Improvement Plan**

The contemplated capital improvement expenditures as discussed with the Board previously are included in the budget document and everything over the General Manager's signing authority will entail an additional agenda discussion with the Board on a case-by-case basis with a designated funding source identified as part of the Board approval process. Funding for capital items could include grant funding, reserves, or projected excess revenue. The approved five-year Capital Improvement Plan (CIP) is included as part of the budget document. The CIP is a look ahead by Staff as to what projects are considered necessary for the park, water, and wastewater operations. During the year additional unanticipated capital improvements may occur that are not embodied in the CIP document based upon operational necessity and/or Board directives.

### **Availability of the Budget**

Copies of the draft detailed budget for Fiscal Year 2027 are available at the District administrative office for public viewing and is part of the agenda material that is available on the District's website. Once approved, the FY27 Budget will be posted on the District's website.

### **Staffing**

The organizational chart included within the budget depicts the approved staffing that was previously discussed with the Board. Staffing is discussed in full-time equivalents or FTE's which represents 2080 working hours in a year. Staffing represented on the Table of Organization is 21.99 FTE representing both full and part-time staff. Salary costs increased based upon the approved Cost of Living Adjustment (COLA) of 3.5% and an anticipated merit increase during the year.

### Debt Service

The District continues to enjoy a reduced debt burden in FY27 due to the early pay-off of one loan and the refinance of a second loan. The District will continue to pay down debt as quickly as practical. Interest and principal are listed in each fund for full disclosure.

### Park funding

The Board has prioritized Park operations and the development of Park facilities utilizing discretionary funds. The discretionary funding comes from sources other than rates. This includes rent revenue for cell tower leases, property tax, and infrastructure lease for fiber optic network. In addition, the net proceeds from the Recycling Center/Thrift Store operation are transferred to the Park fund to help with operational expenses. For Fiscal Year 2027, the Recycling Center is anticipated to contribute approximately \$9,000 to the park fund from net revenues. It is anticipated that this amount will end up being greater than estimated. To date the District has developed a 14-acre public park that includes soccer/football fields, baseball fields, playground, exercise circuit and picnic shelters and pavilions. The park has an inter-fund loan with Wastewater that is memorialized in a revised resolution and repayment plan adopted by the Board on May 16, 2024. The plan increased the repayment from \$42,100 per year to \$71,571 with an anticipated repayment period of ten years. In the event that the Park fund has additional revenue it can accelerate the repayment of the loan to the Wastewater fund. Conversely, if there are extraordinary expenses, the repayment amount can be revisited.

### Fiscal Impact

The projected net surplus based upon the revenue and expenditure estimates contained within the draft budget document are outlined in the chart below. All capital expenditures would utilize the fund balance first then fund reserves as necessary.

	Revenue	Expense	Net
Water	\$ 2,887,932.78	\$ 2,277,544.93	\$ 610,387.85
Wastewater	\$ 2,021,206.80	\$ 1,661,822.70	\$ 359,384.10
Solid Waste	\$ 1,148,261.24	\$ 1,084,616.36	\$ 63,644.88
Parks & Recreation	\$ 603,844.96	\$ 412,053.50	\$ 191,791.46
Properties	\$ 139,668.00	\$ 97,064.20	\$ 42,603.80
Thrift Store/Recycling Center	\$ 329,500.00	\$ 322,112.00	\$ 7,388.00
	\$ 7,130,413.78	\$ 5,855,213.69	\$ 1,275,200.09

*\*Balance does not include any capital expenditures for the year*

### Administration:

The Administration department provides general support for all District operations. The budget for this fund represents a pass-through of costs reimbursed by Water, Wastewater and Solid Waste

enterprise funds. Additional, general operating costs such as insurances, workers, compensation and other general costs are paid out of the administrative department. Discretionary revenue is received into the Administrative fund and then transferred to Parks as appropriate.

**FISCAL IMPACT:** As outlined in the draft Fiscal Year 2027 Budget

**REQUESTED ACTION:** Adopt Resolution 2026-09

**ATTACHMENTS:** Resolution 2026-09  
Budget for Fiscal Year 2026-2027



## RESOLUTION NO. 2026-09

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE 2026 ANNUAL BUDGET AND AUTHORIZING APPROPRIATIONS THEREFROM.

**WHEREAS**, a proposed annual budget for the Helendale Community Services District for the fiscal year commencing July 1, 2026, and ending June 30, 2027, was submitted to the Board of Directors and is on file in the District Administration office; and

**WHEREAS**, the proceedings for adoption of the budget have been duly taken; and

**WHEREAS**, the Board of Directors conducted budget workshops open to the public and has made certain revisions and modifications to the proposed budget; and

**WHEREAS**, the General Manager has caused the proposed document to reflect the changes ordered by the Board of Directors.

### NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. The budget incorporated herein by reference, is adopted by Resolution as the Annual Budget for the Helendale Community Services District for the fiscal year commencing July 1, 2026, and ending June 30, 2027.

Section 2. There is hereby appropriated to each account set forth in the said budget, incorporated herein by reference, the sum shown for each account in the Fiscal Year 2027 Budget, and the General Manager is authorized and empowered to expend such sum for the purpose of such account within the purchasing limits adopted by prior Board resolution. No expenditure by any department for any items within an account shall exceed the amount budgeted therefore without prior approval of the General Manager, and/or prior approval of the District Board of Directors.

**APPROVED AND ADOPTED** this 4th day of June, 2026.

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

By: \_\_\_\_\_  
Ron Clark, President

Attest: \_\_\_\_\_  
Clerk of the Board



# Budget

FY 2027

Adopted June 4, 2026

# Board Governance

Helendale Community Services District is governed by a five-member Board of Directors elected by the community to four-year terms in even-year election cycles with two members elected in one cycle and three elected the following cycle.

The Board of Directors is responsible for establishing District policies, setting priorities, and providing overall direction for the organization. The District operates under a trilateral leadership model consisting of three General Managers. Under the direction of the Board of Directors, the General Managers oversee the District's day-to-day operations, implementation of Board policies, administration of District programs and services, personnel management, financial oversight, infrastructure planning, and community operations.

The District's General Manager, General Counsel, and external Auditor report to the Board of Directors.

## Regular Board Meetings

### WHEN

1st & 3rd Thursday of every month at 6:00 PM

### LOCATION

26540 Vista Rd., Suite C.

Helendale, CA 92342

Meetings are open to the public and the public is encouraged to attend.

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



Ron Clark  
President



George Cardenas  
Vice President



Gail Guinn  
Board Member



Artie DeVries  
Board Member



Billy Rosenberg  
Board Member

# Management Team

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The Helendale Community Services District operates under a collaborative trilateral leadership model consisting of three General Managers with designated operational areas of responsibility. This structure is designed to strengthen operational oversight, improve organizational resiliency, and enhance service delivery across the District's diverse operations. Rather than relying on a single executive overseeing all departments, the District's leadership responsibilities are distributed among experienced management professionals with specialized operational focus areas.

This leadership structure allows each General Manager to provide focused oversight of critical service areas while working collaboratively to support the District's mission, strategic goals, and long-term financial sustainability. The model strengthens accountability, improves coordination across departments, and supports efficient decision-making to maintain essential services, manage public resources responsibly, and enhance quality of life for the Helendale community.

By leveraging the strengths and expertise of multiple leaders, the District is able to maintain a balanced and forward-thinking management approach that supports continuity, transparency, and long-term organizational stability.



**Alex Aviles**

General Manager  
Wastewater Operations  
& Solid Waste



**Craig Carlson**

General Manager  
Water Operations &  
Parks



**Cheryl Vermette**

General Manager  
Administrative Services  
& Recreation

# MESSAGE FROM District Management

June 4, 2026

Honorable Board of Directors and Residents of Helendale,

District Management is pleased to present the Helendale Community Services District Fiscal Year 2026–2027 Budget. This budget serves as a financial roadmap for the coming year and reflects the District’s commitment to providing reliable public services, maintaining essential infrastructure, and planning responsibly for the future.

The District provides services that are fundamental to public health, safety, and quality of life, including water, wastewater, solid waste, parks and recreation, street lighting, and graffiti abatement. The Fiscal Year 2026–2027 Budget supports the continued operation of these services while funding infrastructure maintenance, regulatory compliance, capital improvement projects, and other operational priorities necessary to meet the needs of the community.

The Fiscal Year 2026–2027 Budget is balanced, with anticipated revenues sufficient to fund planned operating expenditures. Through responsible financial planning and prudent management, the District remains financially stable and well-positioned to maintain service levels while addressing both current and future needs.

*This budget reflects the District's continued commitment to reliable infrastructure, responsible fiscal management, and long-term community investment.*

Looking ahead, the District continues to plan for significant infrastructure and regulatory challenges, including emerging water quality requirements, potential PFAS treatment obligations, and future wastewater treatment facility improvements. To support long-term sustainability, the District is conducting water and wastewater rate studies to evaluate future operational and capital funding needs and ensure utility rates remain fair, sustainable, and aligned with the cost of providing service.

District Management extends its appreciation to the Board of Directors for its continued leadership and policy direction. We also thank District staff for their dedication, professionalism, and commitment to serving the community each day.

Respectfully submitted,

District Management  
Helendale Community Services District

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**Alex Aviles**  
General Manager  
Wastewater & Solid Waste

**Craig Carlson**  
General Manager  
Water Operations & Parks

**Cheryl Vermette**  
General Manager  
Administration & Recreation

# OUR PURPOSE

SERVING TODAY. PLANNING FOR TOMORROW.



## MISSION

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



## VISION

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



## VALUES

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

# 29

## DEDICATED EMPLOYEES

*Working together every day to deliver essential services and strengthen our community.*

## SERVICES WE PROVIDE



WATER



WASTEWATER



PARKS &  
RECREATION



SOLID WASTE



ADMINISTRATION



THRIFT STORE /  
RECYCLING CENTER



PROPERTIES

“

*Providing reliable public services through responsible stewardship, innovation, and community investment.*

”

# HISTORY OF HELENDALE

*A community shaped by history.  
Built on resilience. Focused on the future.*



## EARLY HISTORY

The area now known as Helendale was originally called Point of Rocks by the Mojave people.



## 1880s THE RAILROAD ARRIVES

The Santa Fe Railroad built a station at Point of Rocks, which provided a watering stop for steam engine locomotives traveling across the High Desert.



## 1897 RENAMED HELEN

On December 15, 1897, the name was changed to Helen in honor of Helen A. Wells, daughter of railroad executive Arthur G. Wells.



## 1918 BECOMES HELENDALE

On September 22, 1918, the name was officially changed to Helendale.



## 1926 ROUTE 66

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



## 1969 SILVER LAKES

A 277-acre resort community with two man-made lakes—Silver Lakes—was developed in Helendale. Opened in the early 1970s, it offered golf, swimming, tennis and other amenities in a desert oasis.



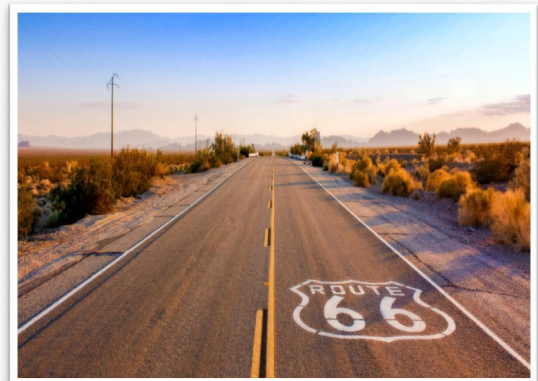
## 1990s A TIME OF CHANGE

Water adjudication in the High Desert led to major changes in agriculture and water use. Local residents began advocating for efficient, locally controlled services for water and wastewater.



## 2006 A COMMUNITY DECISION

On November 6, 2006, voters approved the formation of the Helendale Community Services District (HCSD). The District encompasses more than 120 square miles and provides water, wastewater, solid waste, parks & recreation, graffiti abatement, and street lighting services.



## HELENDALE COMMUNITY SERVICES DISTRICT

*Established April 1, 2007*





# Demographics

## Helendale Population

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

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

 Male population 52%  
 Female population 48%

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

Citizen US Born 88.1%  
 Citizen not US Born 9.96%  
 Not Citizen 1.93%

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

Moved from Same County 2.71%  
 Moved from Same State 2.04%  
 Moved from Different State 6.23%  
 Same House as Last Year 89.02%

## Households in Helendale

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

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

Family Households 66.92%  
 Non-family Households 33.08%

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

Households with Children 23.69%  
 Households without Children 76.31%

# Demographics

## Employment statistics

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

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

White Collar 76.77%

Blue Collar 32.3%

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

Self Employed 7.36%

Private Companies 55.63%

Governmental Workers 28.65%

Not for Profit Companies 8.36%

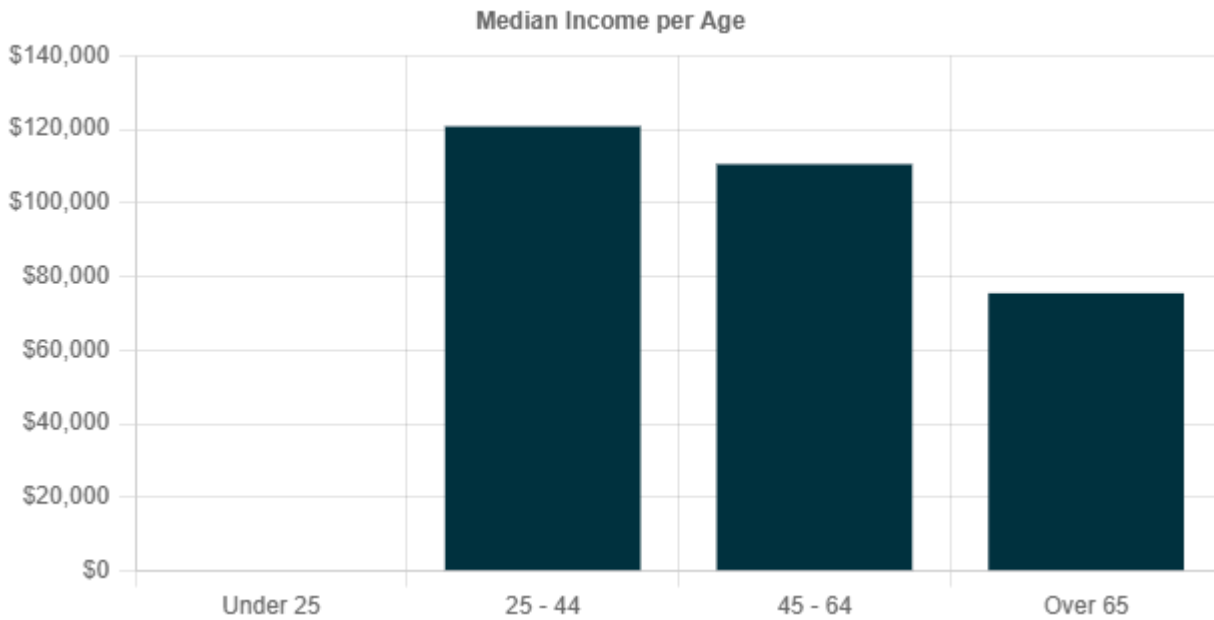
## Education Level

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

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

# Median and average incomes in Helendale

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



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

# Salary & Benefits



## COMPENSATION

The District offers competitive compensation and a comprehensive benefits package to attract, retain, and motivate a qualified and dedicated workforce. We are committed to maintaining pay ranges that are competitive within our regional labor market.



## ANNUAL ADJUSTMENTS

**FY 2027 COLA**

**APPROVED ADJUSTMENT**

**3.5%**

Based on the Riverside-San Bernardino Consumer Price Index (CPI) for all urban consumers.

Effective **July 1, 2026**



## SALARY

Salary ranges are established to support competitive compensation while maintaining fiscal responsibility.

In 2019, the District completed a professional market-based salary evaluation to benchmark classifications against comparable agencies and regional labor market data.

Factors considered include:

- ◇ Job responsibilities
- ◇ Technical qualifications
- ◇ Certifications
- ◇ Complexity of work
- ◇ Level of decision-making authority

• Salary schedules are reviewed annually by the Board of Directors and adjusted as appropriate based on market conditions and approved cost-of-living adjustments.

• Merit-based increases may be awarded based on documented employee performance.



## EMPLOYEE DEVELOPMENT

We invest in our employees and support ongoing learning, professional growth, and recognition of performance.

**TUITION REIMBURSEMENT**

**CERTIFICATIONS & TRAINING**

**MERIT BASED PAY INCREASES**

**PROFESSIONAL DEVELOPMENT**

*Our goal is a fair, competitive, and sustainable total compensation program that supports our employees and the communities we serve.*

# WORKFORCE STABILITY & EMPLOYEE RETENTION

Investing in employees to support long-term organizational success.



## BENEFITS & COMPENSATION

The District offers a competitive benefits package that supports the health, well-being, and financial security of our employees and their families.

### OUR BENEFITS PACKAGE INCLUDES:

-  Vacation leave
-  Sick leave
-  13 paid holidays
-  Quality medical insurance
-  Dental and vision coverage
-  Retirement benefits
-  \$1,750 per employee per month towards medical, dental and vision coverage



## WORKFORCE CHALLENGES & RETENTION

Retaining our certified and highly trained staff is critical in today's competitive labor market. The District has experienced minimal turnover over the past year; however, we continue to face a shortage of certified wastewater operators statewide. This shortage has resulted in the loss of trained operators to higher paying opportunities that the District cannot match.

The Board plays a key role in maintaining a competitive benefits package, providing annual cost of living adjustments, and supporting the recommendations of management to retain our critical technical staff and remain competitive.



### Our greatest asset is our people.

Investing in our employees today ensures a stronger, more stable District for tomorrow.

## EMPLOYEE RETENTION BENEFITS

- LOWER TURNOVER COSTS**  
Reducing turnover saves significant recruitment, onboarding, and training expenses.
- STRONGER WORKFORCE**  
Attracting and retaining skilled professionals builds a more capable and dependable team.
- CONTINUITY OF SERVICE**  
Maintaining experienced staff ensures reliable service delivery for our community.



- INSTITUTIONAL KNOWLEDGE**  
Experienced employees preserve critical knowledge and operational expertise.
- IMPROVED PERFORMANCE**  
Stable teams are more engaged, productive, and committed to excellence.
- POSITIVE WORK ENVIRONMENT**  
A supportive workplace culture increases morale and strengthens employee satisfaction.



### WHY RETENTION MATTERS

Recruiting and training technical staff requires a significant investment of time and resources. Maintaining a stable workforce preserves institutional knowledge, strengthens service delivery, and supports long-term operational efficiency.



*Our employees are our greatest asset. Investing in them today ensures a stronger, more resilient District for generations to come.*



# RETIREMENT & WORKFORCE STABILITY

Strategic benefits that support our employees today and our District's future.

Plan  
Invest  
Retire

## RETIREMENT PLAN SUMMARY



## RETIREMENT BENEFITS

The District participates in the California Public Employees' Retirement System (CalPERS) to provide a secure retirement for our employees.

Two tiers of retirement benefits:

RETIREMENT PLAN	BENEFIT FORMULA
Classic Formula (CalPERS prior to 2013)	2.7% @ 55 (Highest 3-Year Average)
PEPRA Formula (CalPERS 2013 and later)	2.0% @ 62 (Highest 3-Year Average)



The District does not participate in Social Security for full-time employees.



## FINANCIAL SECURITY

The District provides important insurance programs that help protect employees and their families from life's unexpected events.



### LIFE INSURANCE

Life insurance/accidental death and dismemberment coverage up to \$50,000 provided by the District.



### ADDITIONAL LIFE INSURANCE

Employees may purchase additional life insurance coverage for themselves and their dependents.



### STATE DISABILITY INSURANCE (SDI)

Provides short-term disability income replacement benefits.



### LONG-TERM DISABILITY INSURANCE (LTD)

Provides long-term income protection for qualifying disabilities.



## OUR PEOPLE

Our employees are the foundation of the District's success. We are committed to building a knowledgeable, skilled, and dedicated team that delivers high-quality service to our community every day.



### STABLE WORKFORCE

We maintain a stable workforce of full-time and part-time employees.



### SKILLED PROFESSIONALS

Highly trained and certified in water treatment, distribution, wastewater collection, and wastewater treatment.



### DIVERSE EDUCATION

Team members hold a wide range of degrees and certifications, bringing a wealth of knowledge and expertise.



### COMPETITIVE BENEFITS

We offer competitive medical and retirement benefits for full-time employees to attract and retain qualified professionals.



### COMMITTED TO OUR COMMUNITY

The District is committed to attracting and retaining qualified professionals who contribute to the reliability, safety, and efficiency of our essential services.



### INVESTING IN OUR FUTURE

In FY 2027, the District will expand staffing with two new full-time positions—one in the wastewater department and one shared between the water and wastewater departments—to support operational needs and continued service excellence.



## STRONG TODAY. PREPARED FOR TOMORROW.

By investing in our employees and providing meaningful benefits, we build a stronger District for future generations.



SUPPORTING  
OUR EMPLOYEES



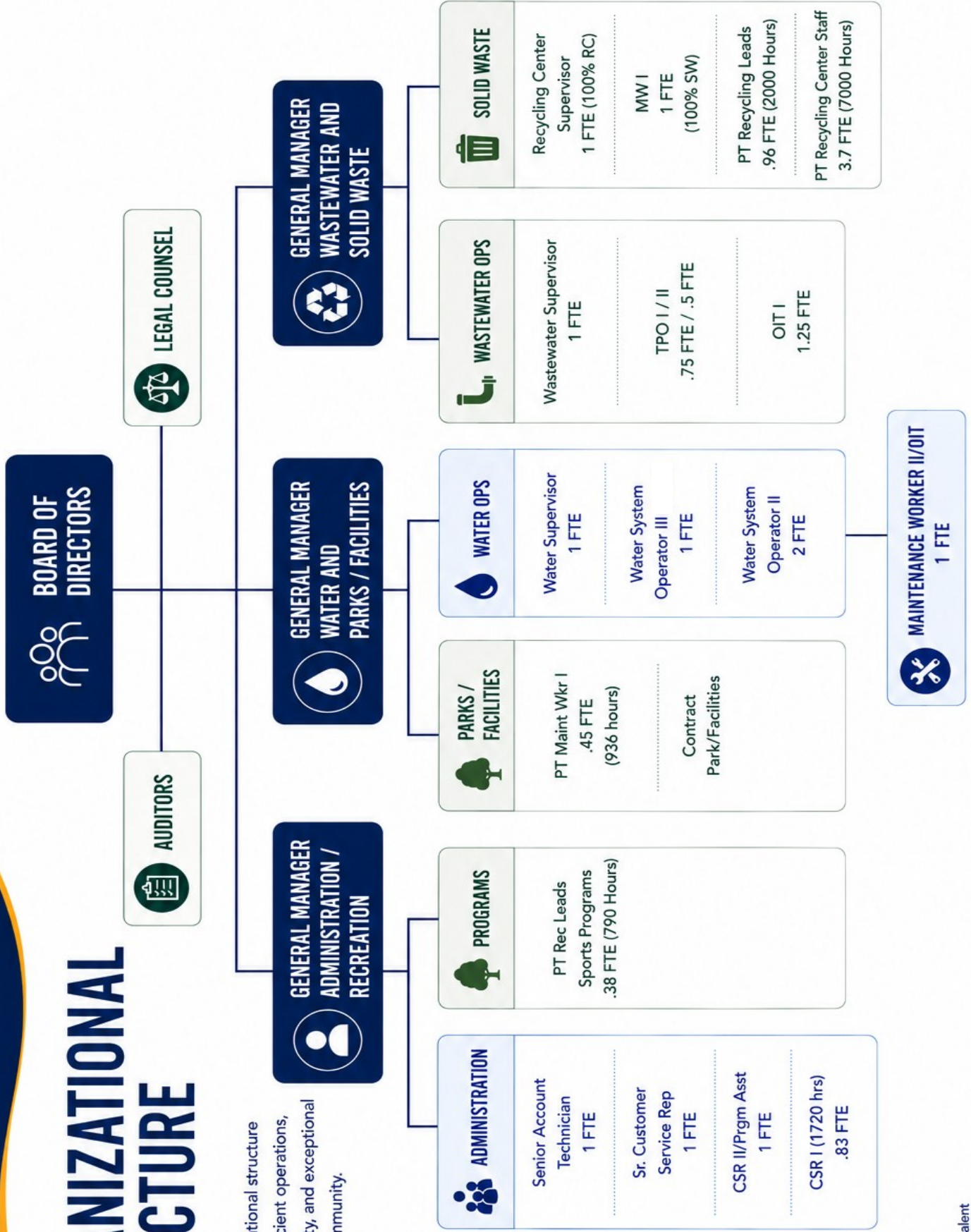
STRENGTHENING  
OUR DISTRICT



SERVING OUR  
COMMUNITY

# ORGANIZATIONAL STRUCTURE

A strong organizational structure that supports efficient operations, clear accountability, and exceptional service to our community.



FTE = Full-Time Equivalent



# 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 Managers 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 any challenges or budget issues.

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

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

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

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

**Departmental Details:** Divides the document by department. The reader will find an organization chart, a narrative describing the department, and financial data including multi-year comparisons of expenditures.

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

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

# Budgetary Control



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

Each year the Board approves the Appropriation Limit which sets the maximum amount of tax funding that the District can receive. The District receives taxes equal to approximately 80% of the limit. The General Managers maintain budgetary controls to ensure compliance with the budget as required and ensures tax revenues are below the maximum limit. It is the responsibility of the General Managers 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 Managers to protect against abuse of the public's trust. Supplemental appropriations during the year must be approved by the Board of Directors. These appropriations, representing amendments to the budget during the

year, could be significant in relationship to the original budget as adopted and are based upon unforeseen operational necessities that occur after the adoption of the budget.

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

## Accounting and Financial Practices

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

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

Funds are organized into two major categories:

- **Enterprise Funds:**

  - Water, Wastewater, Solid Waste

- **Government Funds:**

  - Administration, Park and Recreation, Street Lighting, & Recycling Center

# Financial Policies

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

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

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

- Purchasing
- Investment
- Reserves

## **Purchasing Policy**

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

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

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

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

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

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

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

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

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

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

### Investment Policy

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

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

The standard of prudence to be used by the General Manager to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (This standard is established in the California Uniform Prudent Investor Act, codified in California Probate Code § 16045 et seq). This standard shall be applied in the context of managing an overall portfolio.

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

### Reserve Policy

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

## **Unrestricted Reserves**

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

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

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

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

# Budget Process

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



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

The Board gives guidance to staff regarding various components of the budget, including budget

assumptions such as the consumer price index and other economic factors that impact the budget. Staff prepares the draft budget incorporating Board input for review and adoption at a public hearing. The draft document includes Board direction and information received from each department to create a comprehensive budget document designed to enhance the reader's understanding of District operations and how the District spends the public dollars entrusted to it. The final draft budget is made available for public review prior to the Board's consideration of adoption. The Board then holds a public hearing where public input is welcomed and encouraged. The events listed below outline various discussions held during public meetings to promote public participation in the budget process.



## Capital Improvement Projects Budget Process

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

## Summary

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

# User Fees and Charges

## Water Rates

Helendale Community Services District is committed to providing safe, reliable water to its customers that meets all regulatory standards. HCSD customers receive water from three groundwater wells located within the District Service area. HCSD's basic operational costs have seen increases, including rising electricity costs to operate wells, maintenance and infrastructure costs, labor-related costs, and increased expenditures due to regulatory permits and other compliance-related mandates. The current customer meter rates are listed in the chart below. Customer usage is billed at \$1.50 per hundred cubic feet (HCF). One HCF is 748 gallons of water, which equates to \$0.002 cents per gallon.

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

## Wastewater Rates

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

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

# Capital Improvement Projects

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

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

# 5 Year Water Capital Improvement Plan

		Water CIP FY2027-2031					
		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
1	Air Compressor	\$ 6,000					
2	Material Storage Bays		\$ 12,000				
3	Portable Generator		\$ 125,000				
4	PFAS Pipeline Manifold Engineering	\$ 65,000					
5	AMI Meters	\$ 75,000	\$ 75,000				
6	Hydrant Replacements (4)	\$ 12,000	\$ 12,000				
7	Automated Gate		\$ 12,000				
8	New Well (Community Center)		\$ 1,000,000				
9	Well 4A chemical treatment		\$ 125,000				
10	River Crossing Permitting		\$ 50,000			\$ 50,000	
11	Portable Lift		\$ 15,000				
12	Used Skip Loader		\$ 35,000				
13	PFAS Treatment Plant Engineering		\$ 100,000				
14	PFAS Pipeline for Manifold Construction		\$ 1,000,000				
15	Portable Generator Hook ups for Wells		\$ 75,000				
16	Valves (4)		\$ 20,000	\$ 10,000			
17	Engineering for Tank isolation valving				\$ 50,000		
18	North & South Tank - Interior Re-Coating				\$ 500,000		
19	North & South Tank - Valves & Manifold				\$ 200,000		
20	PFAS Treatment Plant Construction			\$ 4,000,000			
21	Well 13 Rehab						\$ 250,000
22	Well Rehabilitation 1A			\$ 250,000			
23	Abandon Wells 5 & 6					\$ 30,000	
24	River Crossing Water Pipeline						\$ 1,000,000
<b>Total Water Capital Projects</b>		<b>\$ 158,000</b>	<b>\$ 2,656,000</b>	<b>\$ 4,260,000</b>	<b>\$ 750,000</b>	<b>\$ 80,000</b>	<b>\$ 1,250,000</b>

# 5 Year Wastewater Capital Improvement Plan

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

# 5 Year Park Capital Improvement Plan

## Park CIP FY27-FY30

	Project List	FY 2026	FY 2027	FY2028	FY 2029	FY 2030	FY 2031	Grant Only
1	Electronic Gates (2)	\$ 25,000						
2	Community Center Card Lock	\$ 10,000						
3	Ride on Lawnmower	\$ 4,000						
4	Leaf and Lawn Vacuum	\$ 3,500						
5	Epoxy Floors in Park Bathrooms	\$ 3,000						
6	Community Center Parking Lot Lights		\$ 10,000					
7	DG Walking Path Memorial Grove & Demo Garden Renovation		\$ 60,000					
8	Community Center Parking Lot Resurfacing		\$ 20,000					
9	Stadium seating (towable)		\$ 30,000					
10	Building for Basketball Court and Sr Center		\$ 5,000,000					
11	New Soccer/Football Field		\$ 60,000					
12	Parking Lot Lighting (Wild Road) using LED/Solar			\$ 20,000				-
13	Community Center HVAC Unit D			\$ 20,000				
14	Improvements to Unit D				\$ 65,000			
15	New Flooring Community Center					\$ 30,000		
16	Sewer replacement Community Center					\$ 100,000		
17	Parking Lot at Community Park						\$ 500,000	-
18	Solid Surfacing at Wild Rd playground							\$100,000
19	Lighting for Baseball Fields							\$500,000
20	Additional Playground Features				-			\$20,000
		\$ 45,500	\$ 5,180,000	\$ 40,000	\$ 65,000	\$ 130,000	\$ 500,000	\$ 620,000

# Debt Service

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

	Water	Wastewater	Property	Balance Due after FY27
Loan 2014	\$ 298,894.90	\$0	\$0	\$ 2,241,711.75
Loan 2020	\$53,087.69	\$102,122.88	\$47,414.19	\$ 303,937.14
TOTAL	\$ 346,309.00	\$ 102,123.00	\$ 53,088	\$ 2,957,929.55

## Board Discretionary Revenue

Discretionary revenues provide the Board with flexibility to address District priorities and community needs that may not have a dedicated funding source. Discretionary revenues are resources that are not legally restricted for a specific purpose and may be allocated by the Board of Directors to support District priorities and community needs. These revenues are accounted for in the Administration Fund and are currently allocated, at the direction of the Board, to support park operations.

Discretionary revenue is generated from a diverse mix of sources, including property taxes, franchise fees, cell tower leases, internet infrastructure agreements, and interest earnings. These revenues provide the financial resources necessary to support park operations and other community-focused initiatives that enhance the quality of life for Helendale residents.



### Why Discretionary Revenue Matters

While park operations remain the primary use of discretionary revenues, these funds also provide the Board with the ability to respond to emerging needs and opportunities that support the District's mission and strategic objectives.

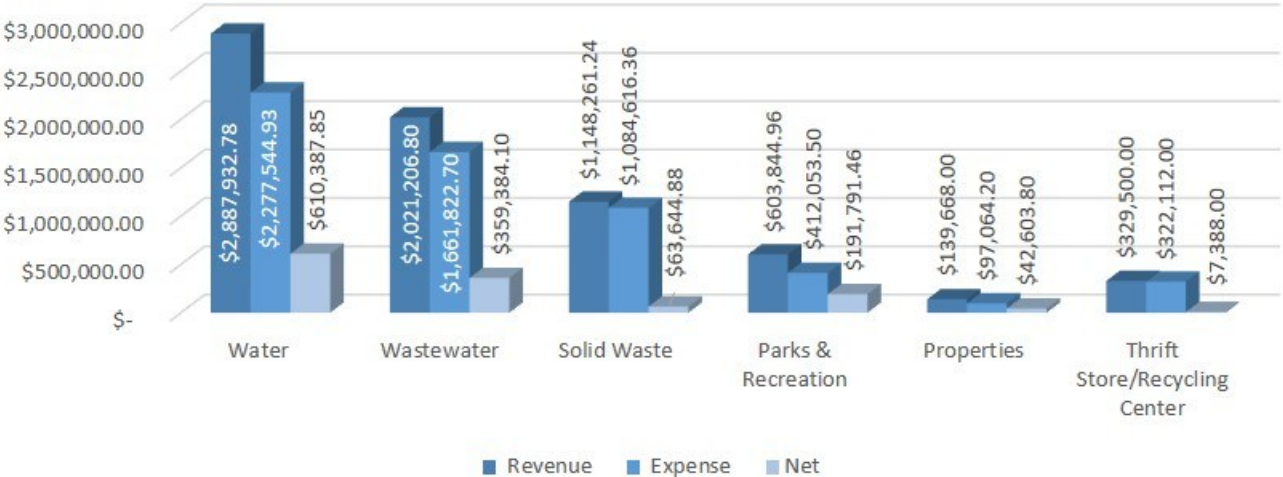
# Budget Summary

## Operating Budget

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

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

Revenue vs. Expense





**WATER**

— DEPARTMENT —



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

								Defined Budgets	
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved	
<b>Fund: 01 - Water Operations</b>									
<b>Revenue</b>									
<a href="#">01-1-10-410012</a>	Water Sales - Single Family-Con...	0.00	0.00	0.00	0.00	0.00	20.27		
<a href="#">01-410011-00-0</a>	Water Sales - Single Family-Me...	1,505,890.32	1,523,207.01	1,509,758.52	1,529,778.82	1,530,702.00	1,404,541.92	1,530,702.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	Single Family .75" or 1" Mtr \$46.05 x 12 = \$552.60			2,770.00	-552.60	-1,530,702.00			
<a href="#">01-410012-00-0</a>	Water Sales - Single Family-Con...	750,000.00	663,391.72	600,000.00	731,313.51	675,000.00	650,214.93	675,000.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	Consumption			450,000.00	-1.50	-675,000.00			
<a href="#">01-410111-00-0</a>	Water Sales - Multi-Family-Met...	10,831.32	12,968.26	11,361.07	13,815.60	11,738.69	12,102.48	11,738.69	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	Multi Family 2" Meter - Internal Condos			1.00	-96.71	-96.71			
Final Approved	Multi-Family .75 or 1" Meter: \$46.05x 12 = \$552.60			2.00	-552.60	-1,105.20			
Final Approved	Multi-Family .75" & 1" Meter - Internal 4plex			2.00	-46.05	-92.10			
Final Approved	Multi-Family 2" Meter: \$96.71x 12 = \$1160.52			9.00	-1,160.52	-10,444.68			
<a href="#">01-410112-00-0</a>	Water Sales - Multi-Family-Con...	6,000.00	5,466.63	4,500.00	7,432.75	7,500.00	6,672.75	7,500.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	Consumption			5,000.00	-1.50	-7,500.00			
<a href="#">01-410311-00-0</a>	Water Sales - Water Only-Meter	10,000.00	13,815.00	12,000.00	13,392.14	13,266.00	12,157.20	13,266.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	24 .75 & 1 inch meters x 46.06/mo =			24.00	-552.75	-13,266.00			

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">01-410312-00-0</a>	Water Sales - Water Only-Cons...	13,350.00	12,115.50	12,000.00	14,728.50	13,500.00	15,148.95	13,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Consumption			9,000.00	-1.50	-13,500.00		
<a href="#">01-411021-00-0</a>	Water Sales - Commercial-Met...	30,580.62	33,058.70	32,708.24	40,071.77	38,454.80	31,105.26	38,454.80
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Comm 1" \$46.05x 12 = \$552.60 (1 church)			15.00	-552.60	-8,289.00		
Final Approved	Comm 2" \$96.71 x 12 = \$1160.52 (11 & 1 Church)			14.00	-1,160.52	-16,247.28		
Final Approved	Comm 2" Motel (SL Inn) 96.71x12			1.00	-1,160.52	-1,160.52		
Final Approved	Comm 2" WWTP 96.71x2=1160.52			2.00	-1,160.52	-2,321.04		
Final Approved	Comm-3" \$363.81x 12 = \$4365.72			1.00	-4,365.72	-4,365.72		
Final Approved	Const \$545.72 x 1 = \$545.72			1.00	-545.00	-545.00		
Final Approved	SLA RV 6" billed as 4"x460.52			12.00	-460.52	-5,526.24		
<a href="#">01-411022-00-0</a>	Water Sales - Commercial-Con...	35,500.50	27,457.04	27,570.00	28,429.40	27,570.00	21,308.70	25,064.97
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Consumption - Churches			1,200.00	-1.50	-1,800.00		
Final Approved	Consumption - Commercial			7,000.00	-1.50	-10,500.00		
Final Approved	Consumption - Construction Hydrant			3.00	-3.99	-11.97		
Final Approved	Consumption - Hotel			2.00	-1.50	-3.00		
Final Approved	Consumption - RV Park			500.00	1.50	750.00		
Final Approved	Consumption - Wastewater Internal			9,000.00	-1.50	-13,500.00		
<a href="#">01-411421-00-0</a>	Water Sales - Park-Meter	6,741.84	6,741.84	6,741.84	6,741.84	8,510.28	6,180.02	8,510.28
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Park .75 & 1" Meter: \$46.05 x 12 = \$552.60			7.00	-552.60	-3,868.20		
Final Approved	Park 2" Meter: \$96.71 x 12 = \$1160.52			4.00	-1,160.52	-4,642.08		
<a href="#">01-411422-00-0</a>	Water Sales - Park-Consumption	22,600.50	7,161.75	34,263.75	39,469.50	34,722.00	31,896.18	33,972.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Consumption - Park			8,148.00	-1.50	-12,222.00		
Final Approved	Consumption Park (Internal)			29,000.00	-0.75	-21,750.00		
<a href="#">01-411521-00-0</a>	Water Sales - School-Meter	9,891.96	9,891.96	9,891.96	9,891.96	9,891.96	9,067.63	9,891.96

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	School 3" Meter: \$363.81 x 12 = \$4365.72			1.00	-4,365.72	-4,365.72		
Final Approved	School 4" Meter :\$460.52 x12=\$5526.24			1.00	-5,526.24	-5,526.24		
<a href="#">01-411522-00-0</a>	Water Sales - School-Consumpt...	24,600.00	26,554.50	23,250.00	21,012.00	22,500.00	26,325.00	22,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Consumption			15,000.00	-1.50	-22,500.00		
<a href="#">01-413041-00-0</a>	Water Sales - Irrigation-Meter	17,186.52	19,024.01	18,402.36	18,153.62	20,115.48	16,818.12	20,115.48
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	1" - \$46.05 x 12 = \$552.60			7.00	-552.60	-3,868.20		
Final Approved	2" - \$96.71x 12 = \$1160.52			14.00	-1,160.52	-16,247.28		
<a href="#">01-413042-00-0</a>	Water Sales - Irrigation-Consu...	60,000.00	54,895.50	50,100.00	68,943.00	60,000.00	58,159.50	60,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Consumption			40,000.00	-1.50	-60,000.00		
<a href="#">01-415000-00-0</a>	Permits & Inspections	120.00	840.00	480.00	660.00	600.00	300.00	300.00
<a href="#">01-416000-00-0</a>	Connection Fees	4,503.30	31,523.10	9,006.60	24,768.15	13,509.90	11,258.25	9,006.60
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Connection Fee \$2251.65			4.00	-2,251.65	-9,006.60		
<a href="#">01-416500-00-0</a>	Water Supply Fee	10,000.00	70,000.00	20,000.00	55,000.00	30,000.00	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>		
Final Approved	Water Supply Fee			4.00	-5,000.00	-20,000.00		
<a href="#">01-417000-00-0</a>	Meter Installation	1,200.00	8,400.00	2,400.00	6,600.00	3,600.00	3,000.00	2,400.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Meter Installation Fee			4.00	-600.00	-2,400.00		
<a href="#">01-419000-00-0</a>	Fees & Charges	18,000.00	26,738.58	20,000.00	23,124.50	20,000.00	16,144.61	15,000.00
<a href="#">01-419500-00-0</a>	Delinquent Fees & Penalties	50,000.00	51,516.01	50,000.00	57,445.06	50,000.00	51,568.40	50,000.00
<a href="#">01-419815-00-0</a>	Construction/Hydrant Water F...	0.00	0.00	0.00	53.30	0.00	0.00	

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">01-450000-00-0</a>	Sale or Lease of Water Rights	300,000.00	428,474.84	300,000.00	311,040.90	300,000.00	367,800.65	300,000.00
<a href="#">01-705000-00-0</a>	Special Assmts - Water Standby	22,670.00	16,904.10	17,880.00	16,800.57	17,220.00	15,931.27	17,010.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Water Standby Fee for In-fill lots			567.00	-30.00	-17,010.00		
<a href="#">01-705500-00-0</a>	Special Assmts - PY Water Stan...	4,858.00	9,808.95	5,000.00	6,507.45	5,000.00	1,727.44	2,000.00
<a href="#">01-706000-00-0</a>	Penalties On Delinquent Taxes	2,700.00	7,465.28	3,000.00	6,567.50	4,000.00	1,178.45	2,000.00
<a href="#">01-712000-00-0</a>	Other Income	0.00	7,121.94	0.00	12,889.43	0.00	669,404.72	
<a href="#">01-740000-00-0</a>	Grant Revenue	0.00	90,000.00	0.00	90,000.00	0.00	0.00	
	<b>Revenue Total:</b>	<b>2,917,224.88</b>	<b>3,164,542.22</b>	<b>2,780,314.34</b>	<b>3,154,631.27</b>	<b>2,917,401.11</b>	<b>3,465,032.70</b>	<b>2,887,932.78</b>
<b>Expense</b>								
<a href="#">01-500001-00-0</a>	Salaries - Full Time	393,806.40	394,441.22	418,184.00	452,155.79	486,190.00	426,664.30	539,677.00
<a href="#">01-500002-00-0</a>	Salaries - Overtime	14,000.00	12,076.36	14,000.00	10,941.89	11,000.00	8,873.91	11,000.00
<a href="#">01-500003-00-0</a>	Salaries - On-Call Pay	14,090.00	12,934.29	14,090.00	11,559.29	14,290.00	10,190.71	14,320.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Holiday On-Call			11.00	50.00	550.00		
Final Approved	On-Call Fri-Sun: 3 days x 52 weeks			156.00	50.00	7,800.00		
Final Approved	On-Call Mon-Thu: 4 days x 52 weeks			199.00	30.00	5,970.00		
<a href="#">01-510000-00-0</a>	PERS Retirement	43,359.72	42,842.21	53,586.35	46,023.19	57,756.00	43,776.38	65,722.00
<a href="#">01-510001-00-0</a>	Benefit Plan	62,880.00	53,045.90	78,600.00	70,821.82	116,160.00	62,633.88	116,160.00
<a href="#">01-510002-00-0</a>	Workers Compensation	9,369.00	13,942.92	0.00	0.00	0.00	0.00	
<a href="#">01-510003-00-0</a>	Payroll Taxes - FICA/Medicare	5,965.00	5,967.00	6,267.25	6,842.53	6,998.00	6,696.08	7,782.00
<a href="#">01-510005-00-0</a>	Vision / Dental Expense	0.00	4,212.88	0.00	4,949.57	0.00	3,243.68	
<a href="#">01-510007-00-0</a>	Retirement Expense 457	0.00	12,666.70	0.00	21,070.02	0.00	31,004.63	
<a href="#">01-510008-00-0</a>	PERS EPMC	0.00	7,109.53	0.00	7,526.71	0.00	7,083.97	
<a href="#">01-510009-00-0</a>	PEPRA Retirement	8,468.00	6,988.41	8,910.52	9,921.96	11,800.00	10,591.40	12,694.00
<a href="#">01-510100-00-0</a>	Actuarial Pension Expense Adju...	0.00	30,170.00	0.00	17,428.00	0.00	0.00	
<a href="#">01-521000-00-0</a>	Laboratory Analysis	4,000.00	9,206.50	5,000.00	7,957.50	10,000.00	6,949.00	10,000.00
<a href="#">01-521500-00-0</a>	Contractual Services	19,595.00	21,527.76	20,975.00	16,984.77	20,975.00	14,430.66	27,975.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Apple Valley Communication			12.00	135.00	1,620.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
Final Approved	Dig Alert			300.00	1.85	555.00		
Final Approved	Dig Alert Annual Fee			1.00	300.00	300.00		
Final Approved	Electrical Contractor			1.00	12,000.00	12,000.00		
Final Approved	HACH			1.00	6,500.00	6,500.00		
Final Approved	Misc			1.00	5,000.00	5,000.00		
Final Approved	SCADA			1.00	2,000.00	2,000.00		
<a href="#">01-521501-00-0</a>	Engineering Services	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
<a href="#">01-521600-00-0</a>	Software Support	29,012.00	26,658.00	29,012.00	27,075.24	23,000.00	27,505.00	23,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	GIS Support - 2 Licenses / 1 module			1.00	7,000.00	7,000.00		
Final Approved	Sensus (Software & Basestation Maint)			1.00	16,000.00	16,000.00		
<a href="#">01-523000-00-0</a>	Permits and Fees	24,900.00	23,199.44	27,025.00	26,263.58	28,225.00	25,744.25	29,425.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Annual Fuel Tank Testing 50%			0.50	2,000.00	1,000.00		
Final Approved	MDAQMD			1.00	800.00	800.00		
Final Approved	Misc			1.00	1,000.00	1,000.00		
Final Approved	SB County Fire			5.00	525.00	2,625.00		
Final Approved	SWRCB			1.00	24,000.00	24,000.00		
<a href="#">01-524000-00-0</a>	Equipment Rental	2,000.00	412.75	2,000.00	0.00	2,000.00	2,168.70	2,000.00
<a href="#">01-524500-00-0</a>	Education and Training	8,738.00	5,814.36	9,921.00	8,440.16	10,096.00	9,003.81	14,446.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Certifications / Renewal			4.00	125.00	500.00		
Final Approved	CEU Training / Registration - Tri State & Others			3.00	200.00	600.00		
Final Approved	HDWMA			36.00	50.00	1,800.00		
Final Approved	Lodging (\$150/day), Travel & Meals (\$59/day):			14.00	189.00	2,646.00		
Final Approved	Miscellaneous			1.00	3,000.00	3,000.00		
Final Approved	Sensus Conference			1.00	700.00	700.00		
Final Approved	Traffic Flagging			5.00	300.00	1,500.00		
Final Approved	Trench Shoring			4.00	300.00	1,200.00		
Final Approved	Tuition Reimbursement			1.00	2,500.00	2,500.00		
<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	8,000.00	9,600.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Water Shop Lease Paid to Park			12.00	800.00	9,600.00		
<a href="#">01-527501-00-0</a>	Rent - BLM Tank Sites	1,890.00	1,254.82	2,000.00	1,265.18	2,600.00	1,260.00	2,600.00
<a href="#">01-531000-00-0</a>	Utilities - Electric	209,725.00	197,841.52	209,725.00	209,164.55	224,405.00	224,603.27	235,824.60
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Park Well 3-033-0695-77			1.00	1,380.00	1,380.00		
Final Approved	Water Shop			1.00	3,111.05	3,111.05		
Final Approved	Well #1 3-029-4595-77			1.00	57,512.50	57,512.50		
Final Approved	Well #13			1.00	92,020.00	92,020.00		
Final Approved	Well #2: 3-029-4601-27			1.00	677.25	677.25		
Final Approved	Well #4 3-029-4596-03			1.00	81,123.80	81,123.80		
<a href="#">01-531001-00-0</a>	Utilities - Gas	500.00	132.38	150.00	132.00	150.00	121.00	150.00
<a href="#">01-532500-00-0</a>	Utilities - Telephone	3,428.00	4,301.16	3,756.00	5,381.19	6,000.00	5,599.03	6,312.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Verizon - 6 Water Staff @\$55/mo			12.00	330.00	3,960.00		
Final Approved	Verizon Wireless - Tablet (5 units)			12.00	131.00	1,572.00		
Final Approved	Water Shop			12.00	65.00	780.00		
<a href="#">01-541000-00-0</a>	Operations and Maintenance	90,000.00	51,663.06	90,000.00	34,731.16	115,000.00	91,299.81	90,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Distributon Parts & Materials / Maintenance Servic			1.00	65,000.00	65,000.00		
Final Approved	Meters and Meter Parts			1.00	25,000.00	25,000.00		
<a href="#">01-545000-00-0</a>	Vehicle Maintenance	7,000.00	9,288.23	7,000.00	15,381.01	13,000.00	10,248.42	13,000.00
<a href="#">01-545001-00-0</a>	Vehicle Fuel	25,000.00	27,072.08	30,000.00	25,442.65	21,000.00	21,979.97	24,000.00
<a href="#">01-552700-00-0</a>	Mileage and Travel Reimburse...	1,500.00	348.26	2,000.00	1,002.71	1,000.00	1,096.66	2,000.00
<a href="#">01-553000-00-0</a>	Operating Supplies	24,000.00	29,411.80	24,000.00	23,310.83	26,000.00	30,878.44	46,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Chlorine			1.00	38,000.00	38,000.00		
Final Approved	Misc Operating Supplies			1.00	8,000.00	8,000.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">01-553555-00-0</a>	Water Conservation Program	4,000.00	560.30	4,000.00	560.30	2,447.00	611.18	2,625.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	AWAC Calendar			300.00	2.75	825.00		
Final Approved	Misc			1.00	1,000.00	1,000.00		
Final Approved	Water Audit			1.00	100.00	100.00		
Final Approved	Water Conservation Printed Materials			1.00	500.00	500.00		
Final Approved	Water Conservation Workshop			2.00	100.00	200.00		
<a href="#">01-553600-00-0</a>	Uniforms	3,500.00	2,685.06	3,500.00	3,163.80	4,000.00	1,725.35	4,000.00
<a href="#">01-554600-00-0</a>	Small Tools	3,500.00	3,316.22	3,500.00	2,790.08	3,500.00	1,798.27	3,500.00
<a href="#">01-556500-00-0</a>	Dues & Subscriptions	250.00	439.33	696.00	800.00	746.00	139.00	746.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	AWWA - WOM			1.00	321.00	321.00		
Final Approved	HDMWA			6.00	50.00	300.00		
Final Approved	Misc			1.00	125.00	125.00		
<a href="#">01-561000-00-0</a>	Watermaster Fees	15,200.00	17,335.64	15,000.00	5,676.81	12,000.00	1,952.02	10,974.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Watermaster Fees (\$7.08/AF)			1,550.00	7.08	10,974.00		
<a href="#">01-595001-00-0</a>	Interest Expense	118,991.00	116,089.73	113,893.55	107,631.90	100,340.03	51,675.28	95,012.33
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	2014 Loan - 14-017			1.00	92,187.33	92,187.33		
Final Approved	2020 Loan - 20-024			1.00	2,825.00	2,825.00		
<a href="#">01-600000-00-0</a>	Depreciation	0.00	276,718.39	0.00	317,192.41	0.00	0.00	
<a href="#">01-601000-00-0</a>	Amortization Expense	0.00	0.00	0.00	12,107.63	0.00	0.00	
<a href="#">01-601001-00-0</a>	GASB 96 - Contra Expense	0.00	0.00	0.00	-12,750.00	0.00	0.00	
<a href="#">01-720000-00-0</a>	Other Expense	0.00	0.00	0.00	29.06	0.00	29.06	
<a href="#">01-800000-00-0</a>	Debt Service	227,322.00	227,320.46	236,457.22	236,457.22	245,969.06	270,926.72	255,872.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	2014 Loan - 14-017			1.00	211,282.00	211,282.00		
Final Approved	2020 Loan 20-024			1.00	44,590.00	44,590.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">01-800100-00-0</a>	Debt Service Reversal	0.00	-227,320.46	0.00	-236,457.22	0.00	0.00	
<a href="#">01-800500-00-0</a>	Capital Expenditure	0.00	0.00	0.00	0.00	0.00	4,627.50	
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	AMI Meters - \$162,667			1.00	0.00	0.00		
Final Approved	Generator - \$90,000			1.00	0.00	0.00		
Final Approved	New Well Pipeline - \$210,000			1.00	0.00	0.00		
Final Approved	Well 1A Building Improvements - \$40,000			1.00	0.00	0.00		
<a href="#">01-800599-00-0</a>	Capital Transfer	0.00	-399,165.11	0.00	-262,830.69	0.00	0.00	
<a href="#">01-810006-00-0</a>	New Well Pipeline (Connect to ...	0.00	37,499.84	0.00	19,071.75	0.00	0.00	
<a href="#">01-810015-00-0</a>	AMI Meters	0.00	143,778.35	0.00	78,760.39	0.00	14,556.55	
<a href="#">01-810017-00-0</a>	Service Vehicle	0.00	62,647.73	0.00	39,366.01	0.00	0.00	
<a href="#">01-810018-00-0</a>	Water Rights	0.00	33,000.00	0.00	75,000.00	0.00	2,266,005.15	
<a href="#">01-810023-00-0</a>	Interior of Building	0.00	1,270.77	0.00	3,000.00	0.00	9,407.25	
<a href="#">01-810027-00-0</a>	Well House Well 13	0.00	0.00	0.00	12,393.53	0.00	0.00	
<a href="#">01-810028-00-0</a>	Electrical Well 13	0.00	47,999.87	0.00	1,588.00	0.00	0.00	
<a href="#">01-810029-00-0</a>	Concrete, fencing, camera, inte...	0.00	1,951.97	0.00	19.48	0.00	0.00	
<a href="#">01-810041-00-0</a>	Solar Roof Project	0.00	71,016.58	0.00	25,442.22	0.00	32,090.77	
<a href="#">01-810050-00-0</a>	Water Equipment	0.00	0.00	0.00	9,860.92	0.00	62,009.62	
<a href="#">01-999100-00-0</a>	Admin Allocation	627,686.14	674,112.37	684,098.00	699,806.35	828,036.00	690,030.00	599,128.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	50% of Admin allocation			0.50	1,198,256.00	599,128.00		
<b>Expense Total:</b>		<b>2,015,275.26</b>	<b>2,105,386.58</b>	<b>2,128,946.89</b>	<b>2,210,053.25</b>	<b>2,416,283.09</b>	<b>4,499,230.68</b>	<b>2,277,544.93</b>
<b>Fund: 01 - Water Operations Surplus (Deficit):</b>		<b>901,949.62</b>	<b>1,059,155.64</b>	<b>651,367.45</b>	<b>944,578.02</b>	<b>501,118.02</b>	<b>-1,034,197.98</b>	<b>610,387.85</b>
<b>Report Surplus (Deficit):</b>		<b>901,949.62</b>	<b>1,059,155.64</b>	<b>651,367.45</b>	<b>944,578.02</b>	<b>501,118.02</b>	<b>-1,034,197.98</b>	<b>610,387.85</b>

**Group Summary**

Account Typ...	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 01 - Water Operations</b>							
Revenue	2,917,224.88	3,164,542.22	2,780,314.34	3,154,631.27	2,917,401.11	3,465,032.70	2,887,932.78
Expense	2,015,275.26	2,105,386.58	2,128,946.89	2,210,053.25	2,416,283.09	4,499,230.68	2,277,544.93
<b>Fund: 01 - Water Operations Surplus (Deficit):</b>	<b>901,949.62</b>	<b>1,059,155.64</b>	<b>651,367.45</b>	<b>944,578.02</b>	<b>501,118.02</b>	<b>-1,034,197.98</b>	<b>610,387.85</b>
<b>Report Surplus (Deficit):</b>	<b>901,949.62</b>	<b>1,059,155.64</b>	<b>651,367.45</b>	<b>944,578.02</b>	<b>501,118.02</b>	<b>-1,034,197.98</b>	<b>610,387.85</b>

Fund Summary

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
01 - Water Operations	901,949.62	1,059,155.64	651,367.45	944,578.02	501,118.02	-1,034,197.98	610,387.85
<b>Report Surplus (Deficit):</b>	<b>901,949.62</b>	<b>1,059,155.64</b>	<b>651,367.45</b>	<b>944,578.02</b>	<b>501,118.02</b>	<b>-1,034,197.98</b>	<b>610,387.85</b>



# WASTEWATER

— DEPARTMENT —



Helendale CSD

# Budget Worksheet Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

		Defined Budgets						
		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 02 - Sewer Operations</b>								
<b>Revenue</b>								
<u>02-410010-00-0</u>	Sewer Charges - Single Family	1,693,585.44	1,695,719.88	1,754,229.00	1,764,306.74	1,818,921.60	1,675,382.67	1,818,921.60
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	SFR: \$55.32 x12 mo =\$663.84 EDU			2,740.00	-663.84	-1,818,921.60		
<u>02-410110-00-0</u>	Sewer Charges - Multi-Family	37,180.80	36,911.42	38,484.00	38,484.00	39,830.40	33,636.88	39,830.40
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			60.00	-663.84	-39,830.40		
<u>02-411020-00-0</u>	Sewer Charges - Commercial	66,925.44	66,305.76	69,271.20	68,629.80	71,694.72	62,910.65	71,694.72
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Church = \$55.32 x 12 months=\$663.84/ EDU			5.00	-663.84	-3,319.20		
Final Approved	Commercial = \$55.32 x 12 months=\$663.84/ EDU			69.00	-663.84	-45,804.96		
Final Approved	Mobile Home = \$55.32 x 12 months=\$663.84/ EDU			3.00	-663.84	-1,991.52		
Final Approved	Motel = \$55.32 x 12 months=\$663.84/			31.00	-663.84	-20,579.04		
<u>02-411420-00-0</u>	Sewer Charges - Park	2,478.72	4,234.48	3,848.40	1,069.96	3,983.04	3,603.20	3,983.04
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Sewer rate = \$55.32x 12 months=\$663.84/ EDU			6.00	-663.84	-3,983.04		
<u>02-411520-00-0</u>	Sewer Charges - School	22,928.16	22,928.16	23,731.80	23,731.80	24,562.08	22,446.05	24,562.08
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			37.00	-663.84	-24,562.08		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">02-413040-00-0</a>	Sewer Charges - Irrigation w/Re...	2,478.72	2,478.72	2,565.60	2,565.60	2,655.36	2,351.80	2,655.36
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Sewer rate = \$55.32 x 12 months=\$663.84/ EDU			4.00	-663.84	-2,655.36		
<a href="#">02-415000-00-0</a>	Permits & Inspection	438.00	3,285.00	876.00	2,683.00	1,314.00	1,095.00	876.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Permit & Inspection Fees			4.00	-219.00	-876.00		
<a href="#">02-416000-00-0</a>	Connection Fees	6,721.80	50,414.25	13,443.60	40,331.40	20,165.40	16,804.75	13,443.60
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	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	275.00	0.00	220.00	
<a href="#">02-419500-00-0</a>	Delinquent Fees & Penalties	21,600.00	26,763.49	21,600.00	30,504.25	25,000.00	31,298.18	25,000.00
<a href="#">02-705000-00-0</a>	Special Assmts - Sewer Standby	19,080.00	13,417.35	17,490.00	13,667.73	17,010.00	12,356.32	16,740.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Sewer Standby Fees for in-fill lots			558.00	-30.00	-16,740.00		
<a href="#">02-705500-00-0</a>	Special Assmts - PY Sewer Stan...	4,827.00	9,767.70	4,827.00	6,520.20	5,000.00	1,672.34	2,000.00
<a href="#">02-706000-00-0</a>	Penalties on Delinquent Taxes	2,000.00	5,824.24	2,000.00	3,608.73	2,500.00	1,152.06	1,500.00
<a href="#">02-711900-00-0</a>	Gain or Loss on Sale of Assets	0.00	0.00	0.00	-26,784.16	0.00	6,500.00	
<a href="#">02-712000-00-0</a>	Other Income	0.00	4,408.23	0.00	0.00	0.00	0.00	
	<b>Revenue Total:</b>	<b>1,880,244.08</b>	<b>1,942,458.68</b>	<b>1,952,366.60</b>	<b>1,969,594.05</b>	<b>2,032,636.60</b>	<b>1,871,429.90</b>	<b>2,021,206.80</b>
<b>Expense</b>								
<a href="#">02-500001-00-0</a>	Salaries - Full Time	362,377.00	301,310.50	360,942.40	343,141.95	426,410.00	327,776.68	429,458.00
<a href="#">02-500002-00-0</a>	Salaries - Overtime	9,000.00	8,525.39	9,000.00	10,033.61	9,000.00	4,065.15	9,000.00
<a href="#">02-500003-00-0</a>	Salaries - On-Call Pay	14,040.00	14,277.14	14,040.00	14,308.57	11,000.00	12,521.43	14,320.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Holidays			11.00	50.00	550.00		
Final Approved	Weekdays			199.00	30.00	5,970.00		
Final Approved	Weekends			156.00	50.00	7,800.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">02-510000-00-0</a>	PERS Retirement	39,629.00	33,873.32	46,618.55	36,418.23	46,922.00	34,525.47	50,979.00
<a href="#">02-510001-00-0</a>	Benefit Plan	62,880.00	52,525.45	62,880.00	71,271.79	84,000.00	52,388.89	94,500.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	\$1750/mo	4.50	21,000.00	94,500.00

<a href="#">02-510002-00-0</a>	Workers Compensation	8,831.00	9,966.82	0.00	0.00	0.00	0.00	
<a href="#">02-510003-00-0</a>	Payroll Taxes - FICA/Medicare	5,529.00	4,455.65	5,437.24	4,936.10	6,131.00	4,936.49	6,125.00
<a href="#">02-510005-00-0</a>	Vision / Dental Expense	0.00	3,196.64	0.00	3,944.05	0.00	2,626.09	
<a href="#">02-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	4,403.01	0.00	14,880.58	
<a href="#">02-510008-00-0</a>	PERS EPMC	0.00	5,538.33	0.00	5,958.33	0.00	5,580.57	
<a href="#">02-510009-00-0</a>	PEPRA Retirement	5,605.00	6,085.79	5,329.06	7,098.46	11,216.00	8,078.87	9,861.00
<a href="#">02-510100-00-0</a>	Actuarial Pension Expense Adju...	0.00	21,410.00	0.00	12,368.00	0.00	0.00	
<a href="#">02-521000-00-0</a>	Laboratory Analysis	22,500.00	24,095.00	22,500.00	24,536.97	25,000.00	22,728.00	28,000.00
<a href="#">02-521500-00-0</a>	Contractual Services	48,020.00	41,297.73	51,775.00	47,652.15	67,835.00	50,779.03	76,835.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	Apple Valley Communication - Alarms	12.00	140.00	1,680.00
Final Approved	Atlas Labs	1.00	19,500.00	19,500.00
Final Approved	Dig Alert	300.00	1.85	555.00
Final Approved	Dig Alert Annual Fee	0.50	600.00	300.00
Final Approved	Electrical Work	1.00	15,000.00	15,000.00
Final Approved	Misc	1.00	4,800.00	4,800.00
Final Approved	Sewer Line Cleaning	1.00	35,000.00	35,000.00

<a href="#">02-521600-00-0</a>	Software/GIS Support	43,200.00	2,500.00	43,200.00	2,500.00	42,500.00	2,500.00	3,500.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	GIS Support	1.00	2,500.00	2,500.00
Final Approved	SCADA	1.00	1,000.00	1,000.00

<a href="#">02-523000-00-0</a>	Permits and Fees	40,000.00	34,691.64	43,300.00	38,101.18	44,300.00	37,434.68	47,500.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	Annual Fuel Tank Test 50%	0.50	2,000.00	1,000.00
Final Approved	MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas	1.00	4,500.00	4,500.00
Final Approved	Miscellaneous	1.00	6,500.00	6,500.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
Final Approved	SB Co Fire Protection-CUPA, APSA,HAZMAT,CA SVC CHG			1.00	1,000.00	1,000.00		
Final Approved	SWRCB - Threat / Complexity 2B			1.00	30,000.00	30,000.00		
Final Approved	SWRCB - Threat / Complexity 3C			1.00	4,500.00	4,500.00		
<a href="#">02-524000-00-0</a>	Equipment Rental	0.00	0.00	0.00	0.00	0.00	2,168.70	2,500.00
<a href="#">02-524500-00-0</a>	Education and Training	6,177.00	3,582.18	6,882.00	3,995.95	7,782.00	8,791.46	14,437.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Certification Refresher			1.00	850.00	850.00		
Final Approved	Certifications / Renewal			6.00	125.00	750.00		
Final Approved	CEU Training / Registration - Tri State & Others			3.00	200.00	600.00		
Final Approved	Confined Space			5.00	300.00	1,500.00		
Final Approved	CWEA Collections			4.00	120.00	480.00		
Final Approved	CWEA Training			2.00	188.00	376.00		
Final Approved	Lodging (\$150/day) & Meals (\$59/day)			9.00	209.00	1,881.00		
Final Approved	Misc			1.00	2,500.00	2,500.00		
Final Approved	Traffic Flagging Training			5.00	300.00	1,500.00		
Final Approved	Trench Shoring			5.00	300.00	1,500.00		
Final Approved	Tuition Reimbursement			1.00	2,500.00	2,500.00		
<a href="#">02-531000-00-0</a>	Utilities - Electric	102,000.00	127,868.58	133,350.00	123,354.21	144,150.00	128,927.18	147,450.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Misc			1.00	3,700.00	3,700.00		
Final Approved	Schooner Lift Station: 3-029-4595-25			1.00	800.00	800.00		
Final Approved	Secondary Recycled			1.00	5,800.00	5,800.00		
Final Approved	SLP Lift Station: 3-029-4595-45			1.00	1,500.00	1,500.00		
Final Approved	Smithson Lift Station: 3-029-4595-64			1.00	25,200.00	25,200.00		
Final Approved	Sod Farm: 3-29-9011-74			1.00	25,200.00	25,200.00		
Final Approved	WWTP Blower Room: 3-029-4594-81			1.00	85,250.00	85,250.00		
<a href="#">02-531001-00-0</a>	Utilities - Gas	1,000.00	1,165.74	1,200.00	1,293.15	1,200.00	888.71	1,200.00
<a href="#">02-531002-00-0</a>	Utilites-Water- WWTP	8,400.00	9,610.81	8,400.00	7,430.68	8,400.00	5,143.97	8,000.00
<a href="#">02-531006-00-0</a>	Sludge/Compost Disposal	13,900.00	8,766.72	13,900.00	7,293.04	10,000.00	7,344.16	7,795.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Burrtec Hauling - Sludge			3.00	475.00	1,425.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
Final Approved	Sludge Disposal=Tipping Fee - Biosolids			1.00	6,370.00	6,370.00		
<a href="#">02-532500-00-0</a>	Telephone	4,504.84	4,709.94	4,150.00	4,885.45	4,150.00	4,248.69	4,390.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Frontier Landlines Alarm for Process			12.00	83.33	1,000.00		
Final Approved	Smithson Lift Station			12.00	62.50	750.00		
Final Approved	Verizon Wireless- 4- Operators			12.00	220.00	2,640.00		
<a href="#">02-541000-00-0</a>	Operations and Maintenance	15,000.00	36,563.80	20,000.00	20,592.50	25,000.00	12,167.10	25,000.00
<a href="#">02-545000-00-0</a>	Vehicle Maintenance	2,500.00	4,071.51	3,500.00	4,494.36	3,500.00	1,553.28	3,500.00
<a href="#">02-545001-00-0</a>	Vehicle Fuel	12,000.00	12,816.26	12,000.00	9,723.68	12,000.00	13,052.22	18,000.00
<a href="#">02-552700-00-0</a>	Mileage and Travel Reimburse...	1,500.00	139.36	1,500.00	464.26	1,500.00	1,023.06	2,500.00
<a href="#">02-553000-00-0</a>	Operating Supplies	15,000.00	22,492.64	18,000.00	12,976.93	12,000.00	11,289.39	30,000.00
<a href="#">02-553500-00-0</a>	Office Supplies	0.00	0.00	0.00	42.96	0.00	0.00	
<a href="#">02-553555-00-0</a>	Public Outreach	550.00	538.01	750.00	0.00	1,250.00	0.00	1,250.00
<a href="#">02-553600-00-0</a>	Uniforms	3,500.00	3,227.79	3,500.00	2,732.89	3,500.00	3,379.77	3,500.00
<a href="#">02-554600-00-0</a>	Small Tools	4,500.00	2,255.66	4,500.00	2,042.05	4,500.00	1,641.89	3,000.00
<a href="#">02-556500-00-0</a>	Dues & Subscriptions	710.00	663.00	1,210.00	478.00	1,210.00	730.00	1,525.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	CWEA			5.00	265.00	1,325.00		
Final Approved	HDMWA (High Desert Mtn Water Assoc)			4.00	50.00	200.00		
<a href="#">02-595001-00-0</a>	Interest Expense	13,640.00	13,593.50	11,190.00	11,329.52	8,672.00	5,284.57	6,085.00
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	2020 Loan Refinance 02-024			1.00	6,085.00	6,085.00		
<a href="#">02-600000-00-0</a>	Depreciation	0.00	189,182.70	0.00	229,822.69	0.00	0.00	
<a href="#">02-601000-00-0</a>	Amortization Expense	0.00	0.00	0.00	2,374.04	0.00	0.00	
<a href="#">02-601001-00-0</a>	GASB 96 - Contra Expense	0.00	0.00	0.00	-2,500.00	0.00	0.00	
<a href="#">02-800000-00-0</a>	Debt Service	88,483.00	88,482.85	90,933.00	90,932.85	93,451.00	45,776.87	96,038.26
<b>Budget Detail</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	2020 Loan Refinance 02-024			1.00	96,038.26	96,038.26		

Budget Worksheet

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">02-800100-00-0</a>	Debt Service - Reversal	0.00	-88,482.84	0.00	-90,932.85	0.00	0.00	
<a href="#">02-800599-00-0</a>	Capital Transfer	0.00	-216,885.56	0.00	-254,223.29	0.00	0.00	
<a href="#">02-820007-00-0</a>	Secondary Irrigation Pump Proj...	0.00	15,270.76	0.00	0.00	0.00	0.00	
<a href="#">02-820012-00-0</a>	Smithson Lift Station Pump #1 ...	0.00	0.00	0.00	20,403.92	0.00	0.00	
<a href="#">02-820014-00-0</a>	BioFilter Rebuild TF#1 & TF#2	0.00	0.00	0.00	0.00	0.00	4,149.47	
<a href="#">02-820019-00-0</a>	Fine Bar Screen Replacement	0.00	0.00	0.00	110,203.94	0.00	3,612.98	
<a href="#">02-820021-00-0</a>	New Trickling Filter Pump (2)	0.00	69,329.46	0.00	19,500.00	0.00	0.00	
<a href="#">02-820026-00-0</a>	Service Vehicle	0.00	0.00	0.00	39,366.01	0.00	0.00	
<a href="#">02-820030-00-0</a>	Diaphragm Sludge Pumps	0.00	0.00	0.00	0.00	0.00	0.00	
<a href="#">02-820037-00-0</a>	New Filtrate Pumps, Electrical ...	0.00	30,000.19	0.00	10,098.45	0.00	0.00	
<a href="#">02-820038-00-0</a>	Interior Completion of Mainten...	0.00	1,270.77	0.00	0.00	0.00	0.00	
<a href="#">02-820039-00-0</a>	Solar Field	0.00	0.00	0.00	25,442.22	0.00	32,090.77	
<a href="#">02-820047-00-0</a>	Roof Replacement - Community..	0.00	71,016.58	0.00	0.00	0.00	0.00	
<a href="#">02-820048-00-0</a>	Wastewater Treatment Plant Li...	0.00	0.00	0.00	0.00	0.00	12,000.00	
<a href="#">02-820050-00-0</a>	Sewer Equipment	0.00	0.00	0.00	16,944.21	0.00	0.00	
<a href="#">02-820053-00-0</a>	Tertiary Engineering	0.00	0.00	0.00	0.00	0.00	502,153.70	
<a href="#">02-820054-00-0</a>	Stainless Steel Lids at Lift Station	0.00	9,072.75	0.00	0.00	0.00	0.00	
<a href="#">02-820055-00-0</a>	Manhole Covers	0.00	20,925.05	0.00	0.00	0.00	0.00	
<a href="#">02-820056-00-0</a>	Wastewater Seimens Flow Met...	0.00	0.00	0.00	9,494.27	0.00	0.00	
<a href="#">02-820057-00-0</a>	Smithson Lift Station Pump #3	0.00	0.00	0.00	12,264.54	0.00	0.00	
<a href="#">02-820058-00-0</a>	Smithson Generator Repairs	0.00	0.00	0.00	0.00	0.00	10,570.12	
<a href="#">02-820059-00-0</a>	Blower Room Electrical Upgrade	0.00	0.00	0.00	0.00	0.00	13,200.00	
<a href="#">02-820060-00-0</a>	Wastewater Maintenance Build...	0.00	0.00	0.00	0.00	0.00	2,500.00	
<a href="#">02-999100-00-0</a>	Admin Allocation	615,132.42	660,630.17	670,416.04	685,810.14	811,475.28	676,229.40	587,145.44
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	49% of Admin allocation			0.49	1,198,256.00	587,145.44		
<a href="#">02-999900-00-0</a>	Interfund Transfer Out/(In)	-42,100.00	-42,099.96	-42,100.00	-71,571.00	-71,571.00	-59,642.50	-71,571.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

<b>FY 2023 - 2024</b>	<b>FY 2023 - 2024</b>	<b>FY 2024-2025</b>	<b>FY 2024-2025</b>	<b>FY 2025-2026</b>	<b>FY 2025-2026</b>	<b>FY 2026-2027</b>
<b>Total Budget</b>	<b>Total Activity</b>	<b>Total Budget</b>	<b>Total Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Final Approved</b>

**Budget Detail**

**Budget Code**

Final Approved

**Description**

Interfund Loan Payment Receipt (From Park)

**Units**

**Price**

**Amount**

1.00 -71,571.00 -71,571.00

<b>Expense Total:</b>	<b>1,528,008.26</b>	<b>1,623,527.82</b>	<b>1,628,303.29</b>	<b>1,693,232.17</b>	<b>1,856,483.28</b>	<b>2,031,096.89</b>	<b>1,661,822.70</b>
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<b>Fund: 02 - Sewer Operations Surplus (Deficit):</b>	<b>352,235.82</b>	<b>318,930.86</b>	<b>324,063.31</b>	<b>276,361.88</b>	<b>176,153.32</b>	<b>-159,666.99</b>	<b>359,384.10</b>
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<b>Report Surplus (Deficit):</b>	<b>352,235.82</b>	<b>318,930.86</b>	<b>324,063.31</b>	<b>276,361.88</b>	<b>176,153.32</b>	<b>-159,666.99</b>	<b>359,384.10</b>
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**Group Summary**

Account Typ...	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 02 - Sewer Operations</b>							
Revenue	1,880,244.08	1,942,458.68	1,952,366.60	1,969,594.05	2,032,636.60	1,871,429.90	2,021,206.80
Expense	1,528,008.26	1,623,527.82	1,628,303.29	1,693,232.17	1,856,483.28	2,031,096.89	1,661,822.70
<b>Fund: 02 - Sewer Operations Surplus (Deficit):</b>	<b>352,235.82</b>	<b>318,930.86</b>	<b>324,063.31</b>	<b>276,361.88</b>	<b>176,153.32</b>	<b>-159,666.99</b>	<b>359,384.10</b>
<b>Report Surplus (Deficit):</b>	<b>352,235.82</b>	<b>318,930.86</b>	<b>324,063.31</b>	<b>276,361.88</b>	<b>176,153.32</b>	<b>-159,666.99</b>	<b>359,384.10</b>

Fund Summary

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
02 - Sewer Operations	352,235.82	318,930.86	324,063.31	276,361.88	176,153.32	-159,666.99	359,384.10
<b>Report Surplus (Deficit):</b>	<b>352,235.82</b>	<b>318,930.86</b>	<b>324,063.31</b>	<b>276,361.88</b>	<b>176,153.32</b>	<b>-159,666.99</b>	<b>359,384.10</b>



# **SOLID WASTE**

— DEPARTMENT —



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

		Defined Budgets						
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Fund: 06 - Solid Waste Disposal</b>								
<b>Revenue</b>								
<u>06-410000-00-0</u>	Burrtec Residential Trash Servi...	597,482.40	665,366.95	656,140.56	647,045.11	693,748.44	647,781.57	798,613.80
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Extra Recycling @ \$.87 (10 Accounts)			12.00	-18.70	-224.40		
Final Approved	Extra Solid Waste Services @ \$9.47 (500 Accounts)			12.00	-4,735.00	-56,820.00		
Final Approved	Residential Trash @ \$23.65 (2613			2,613.00	-283.80	-741,569.40		
<u>06-410000-01-0</u>	ESFR - Billed Monthly	997.20	0.00	5,278.68	0.00	4,852.98	0.00	5,704.38
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Residential Billed ESFR Condos			67.00	-85.14	-5,704.38		
<u>06-410000-07-0</u>	218 Fee - HCSD	0.00	1,938.24	2,435.00	2,464.35	600.00	724.83	2,508.48
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	218 fee @ \$.08 (2613 Accounts)			2,613.00	-0.96	-2,508.48		
<u>06-410001-00-0</u>	Green Waste Fee - HCSD	11,317.56	11,038.24	11,259.84	11,398.28	12,148.80	11,318.78	12,268.80
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Green Waste Hauling = \$0.40 x 12 = \$4.80			2,556.00	-4.80	-12,268.80		
<u>06-419500-00-0</u>	Delinquent Fees & Penalties	7,000.00	11,209.95	7,000.00	14,982.95	12,000.00	13,389.57	12,000.00
<u>06-705000-00-0</u>	ESFR - Billed on Property Taxes	234,220.14	231,598.52	242,095.59	242,230.15	243,500.00	236,623.88	242,478.72
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Single Family Disposal Fee - ESFR (\$85.14 or more)			2,848.00	-85.14	-242,478.72		
<u>06-705500-00-0</u>	Property Taxes - Prior Year Ref...	3,000.00	4,915.50	3,000.00	4,401.06	3,500.00	3,108.10	3,500.00
<u>06-706000-00-0</u>	Property Taxes - Delinquent Ta...	1,000.00	1,845.57	1,000.00	1,307.77	1,000.00	1,321.40	1,000.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">06-712000-00-0</a>	Other Income	0.00	394.90	0.00	25.00	0.00	0.00	
<a href="#">06-712100-00-0</a>	Recycling Revenue	6,200.00	9,341.57	6,200.00	9,486.51	6,400.00	8,989.76	8,200.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	E-Waste Recycling			4.00	-1,800.00	-7,200.00		
Final Approved	Mattress Recycling			4.00	-250.00	-1,000.00		
<a href="#">06-740000-00-0</a>	Grant Revenue	0.00	0.00	0.00	67,671.80	0.00	7,328.20	
	<b>Revenue Total:</b>	<b>861,217.30</b>	<b>937,649.44</b>	<b>934,409.67</b>	<b>1,001,012.98</b>	<b>977,750.22</b>	<b>930,586.09</b>	<b>1,086,274.18</b>
<b>Expense</b>								
<a href="#">06-500001-00-0</a>	Salaries - Full Time	85,565.00	86,070.37	51,584.00	48,076.03	54,850.00	47,847.24	58,220.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	MW I			1.00	58,220.00	58,220.00		
<a href="#">06-500002-00-0</a>	Salaries - Overtime	0.00	138.69	0.00	0.00	0.00	0.00	
<a href="#">06-510000-00-0</a>	PERS Retirement	0.00	53.54	0.00	27.91	0.00	90.92	
<a href="#">06-510001-00-0</a>	Benefit Plan	19,500.00	18,165.12	15,600.00	18,000.31	21,120.00	17,884.68	21,000.00
<a href="#">06-510003-00-0</a>	Payroll Taxes - FICA/Medicare	1,353.00	1,638.91	750.00	671.64	800.00	605.98	845.00
<a href="#">06-510007-00-0</a>	Retirement Expense 457	0.00	5,755.99	0.00	0.00	0.00	0.00	
<a href="#">06-510009-00-0</a>	PEPRA Retirement	6,692.00	4,673.88	3,962.00	3,749.74	4,366.00	3,789.69	4,635.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	MW I			1.00	4,635.00	4,635.00		
<a href="#">06-521510-00-0</a>	Burrtec Residential Trash Servi...	734,677.20	628,182.90	694,752.32	769,791.20	717,673.08	627,210.22	798,613.80
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Extra Recycling @\$1.87 (500 Accounts)			10.00	22.44	224.40		
Final Approved	Extra Trash @ \$9.47 (500 Accounts)			500.00	113.64	56,820.00		
Final Approved	Residential Trash @ \$23.65 (2613			2,613.00	283.80	741,569.40		
<a href="#">06-523500-00-0</a>	ESFR - SB County Disposal Fees	155,000.00	177,618.94	155,000.00	164,206.40	168,000.00	138,903.14	168,000.00
<a href="#">06-523550-00-0</a>	Green Waste Disposal	10,000.00	16,690.66	18,000.00	15,716.94	20,000.00	14,875.96	12,000.00
<a href="#">06-532500-00-0</a>	Telephone	840.00	892.98	840.00	822.95	840.00	411.43	420.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Verizon Wireless - Tablet & Data Plan			12.00	35.00	420.00		
<a href="#">06-545000-00-0</a>	Vehicle Maintenance	1,500.00	903.45	1,000.00	0.00	500.00	0.00	2,000.00
<a href="#">06-545001-00-0</a>	Vehicle Fuel	3,000.00	1,780.56	1,000.00	2,236.98	2,000.00	2,131.46	3,000.00
<a href="#">06-552700-00-0</a>	Mileage and Travel Reimburse...	0.00	60.92	0.00	0.00	0.00	0.00	
<a href="#">06-553000-00-0</a>	Operating Supplies	0.00	349.79	0.00	40.87	0.00	8,278.70	
<a href="#">06-553200-00-0</a>	Postage & Delivery	900.00	0.00	900.00	1,090.78	1,100.00	0.00	1,100.00
<a href="#">06-553555-00-0</a>	Public Outreach	1,300.00	962.98	2,050.00	2,618.39	2,250.00	744.02	1,100.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Clean Up Day Supplies			2.00	500.00	1,000.00		
Final Approved	Misc			1.00	100.00	100.00		
<a href="#">06-553600-00-0</a>	Uniforms	250.00	423.32	650.00	184.82	600.00	355.51	400.00
<a href="#">06-553700-00-0</a>	Printing Costs	1,300.00	0.00	1,300.00	1,217.22	1,300.00	0.00	1,300.00
<a href="#">06-590100-00-0</a>	Bad Debt Expense	0.00	960.49	0.00	2,392.62	0.00	59.95	
<a href="#">06-600000-00-0</a>	Depreciation	0.00	787.56	0.00	6,990.79	0.00	0.00	
<a href="#">06-800599-00-0</a>	Capital Transfer	0.00	0.00	0.00	-67,671.80	0.00	0.00	
<a href="#">06-860002-00-0</a>	Capital Equipment	0.00	0.00	0.00	67,671.80	0.00	0.00	
<a href="#">06-999100-00-0</a>	Admin Allocation	12,553.72	13,482.20	13,681.96	13,996.09	16,560.72	13,800.60	11,982.56
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	1% of Admin allocation			0.01	1,198,256.00	11,982.56		
<b>Expense Total:</b>		<b>1,034,430.92</b>	<b>959,593.25</b>	<b>961,070.28</b>	<b>1,051,831.68</b>	<b>1,011,959.80</b>	<b>876,989.50</b>	<b>1,084,616.36</b>
<b>Fund: 06 - Solid Waste Disposal Surplus (Deficit):</b>		<b>-173,213.62</b>	<b>-21,943.81</b>	<b>-26,660.61</b>	<b>-50,818.70</b>	<b>-34,209.58</b>	<b>53,596.59</b>	<b>1,657.82</b>
<b>Report Surplus (Deficit):</b>		<b>-173,213.62</b>	<b>-21,943.81</b>	<b>-26,660.61</b>	<b>-50,818.70</b>	<b>-34,209.58</b>	<b>53,596.59</b>	<b>1,657.82</b>

**Group Summary**

Account Typ...	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 06 - Solid Waste Disposal</b>							
Revenue	861,217.30	937,649.44	934,409.67	1,001,012.98	977,750.22	930,586.09	1,086,274.18
Expense	1,034,430.92	959,593.25	961,070.28	1,051,831.68	1,011,959.80	876,989.50	1,084,616.36
<b>Fund: 06 - Solid Waste Disposal Surplus (Deficit):</b>	<b>-173,213.62</b>	<b>-21,943.81</b>	<b>-26,660.61</b>	<b>-50,818.70</b>	<b>-34,209.58</b>	<b>53,596.59</b>	<b>1,657.82</b>
<b>Report Surplus (Deficit):</b>	<b>-173,213.62</b>	<b>-21,943.81</b>	<b>-26,660.61</b>	<b>-50,818.70</b>	<b>-34,209.58</b>	<b>53,596.59</b>	<b>1,657.82</b>

**Fund Summary**

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
06 - Solid Waste Disposal	-173,213.62	-21,943.81	-26,660.61	-50,818.70	-34,209.58	53,596.59	1,657.82
<b>Report Surplus (Deficit):</b>	<b>-173,213.62</b>	<b>-21,943.81</b>	<b>-26,660.61</b>	<b>-50,818.70</b>	<b>-34,209.58</b>	<b>53,596.59</b>	<b>1,657.82</b>



# **THRIFT STORE/ RECYCLING CENTER**

— DEPARTMENT —



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

								Defined Budgets	
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved	
<b>Fund: 03 - Recycling Center</b>									
<b>Revenue</b>									
<a href="#">03-419100-00-0</a>	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	4,809.59	8,500.00	
<a href="#">03-480000-00-0</a>	Retail Sales - Recycling Center	325,000.00	282,479.65	300,000.00	313,946.82	300,000.00	285,142.10	330,000.00	
<a href="#">03-712000-00-0</a>	Other Income	0.00	241.67	0.00	0.00	0.00	0.00		
<a href="#">03-731000-00-0</a>	Donations	0.00	0.00	0.00	0.00	0.00	1.00		
<a href="#">03-999700-00-0</a>	Board Discretionary Revenue	0.00	0.00	0.00	0.00	-9,000.00	0.00	-9,000.00	
	<b>Revenue Total:</b>	<b>325,000.00</b>	<b>282,721.32</b>	<b>300,000.00</b>	<b>313,946.82</b>	<b>291,000.00</b>	<b>289,952.69</b>	<b>329,500.00</b>	
<b>Expense</b>									
<a href="#">03-500001-00-0</a>	Salaries - Full Time	28,173.60	32,055.43	59,841.60	60,318.57	63,586.00	59,269.63	66,706.00	
<b>Budget Detail</b>									
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Final Approved	Thrift Store Supervisor			1.00	66,706.00	66,706.00			
<a href="#">03-500004-00-0</a>	Salaries - Part-Time	181,480.00	125,029.10	131,620.00	133,620.71	143,378.00	137,019.98	165,141.00	
<a href="#">03-510000-00-0</a>	PERS Retirement	0.00	0.00	0.00	20.53	0.00	90.92		
<a href="#">03-510001-00-0</a>	Benefit Plan	7,860.00	7,702.57	15,600.00	11,385.77	21,000.00	14,215.49	21,000.00	
<a href="#">03-510003-00-0</a>	Payroll Taxes - FICA/Medicare	14,292.00	9,564.62	9,639.00	10,944.10	12,542.00	11,361.81	15,655.00	
<a href="#">03-510007-00-0</a>	Retirement Expense 457	0.00	0.00	0.00	501.24	0.00	0.00		
<a href="#">03-510009-00-0</a>	PEPRA Retirement	2,183.45	2,214.67	4,595.00	4,087.68	5,062.00	4,400.19	5,310.00	
<a href="#">03-521500-00-0</a>	Contractual Services	2,500.00	22,637.08	2,500.00	3,537.50	2,500.00	198.00	1,000.00	
<a href="#">03-529900-00-0</a>	Bank Charges	5,600.00	7,848.31	8,500.00	10,694.64	10,000.00	14,837.78	15,000.00	
<a href="#">03-531000-00-0</a>	Utilities - Electric	8,400.00	9,688.17	10,800.00	8,955.22	12,000.00	11,725.77	13,200.00	
<a href="#">03-532500-00-0</a>	Telephone	2,000.00	1,920.27	2,000.00	2,592.87	2,500.00	3,057.57	500.00	
<a href="#">03-541000-00-0</a>	Operations and Maintenance	2,000.00	1,800.76	2,000.00	1,346.18	2,000.00	3,477.20	2,000.00	
<a href="#">03-545000-00-0</a>	Vehicle Maintenance	1,500.00	0.00	0.00	701.86	500.00	1,070.54	1,000.00	
<a href="#">03-545001-00-0</a>	Propane	650.00	225.32	650.00	592.96	1,000.00	479.72	1,000.00	
<a href="#">03-553000-00-0</a>	Operating Supplies	10,000.00	8,267.46	7,000.00	10,335.32	7,000.00	9,123.64	7,500.00	

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">03-553600-00-0</a> Uniforms	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">03-556800-00-0</a> EE Incentive Program	7,000.00	4,895.02	5,000.00	6,378.85	6,000.00	7,943.77	7,000.00
<a href="#">03-600000-00-0</a> Depreciation	0.00	1,073.64	0.00	1,073.60	0.00	0.00	
<a href="#">03-720000-00-0</a> Other Expense	0.00	-3,410.40	0.00	-3,311.50	0.00	0.00	
<a href="#">03-999800</a> Interfund Transfer In	0.00	48,746.43	0.00	49,617.96	0.00	0.00	
<b>Expense Total:</b>	<b>273,739.05</b>	<b>280,258.45</b>	<b>259,845.60</b>	<b>313,394.06</b>	<b>289,168.00</b>	<b>278,272.01</b>	<b>322,112.00</b>
<b>Fund: 03 - Recycling Center Surplus (Deficit):</b>	<b>51,260.95</b>	<b>2,462.87</b>	<b>40,154.40</b>	<b>552.76</b>	<b>1,832.00</b>	<b>11,680.68</b>	<b>7,388.00</b>
<b>Report Surplus (Deficit):</b>	<b>51,260.95</b>	<b>2,462.87</b>	<b>40,154.40</b>	<b>552.76</b>	<b>1,832.00</b>	<b>11,680.68</b>	<b>7,388.00</b>

**Group Summary**

Account Typ...	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 03 - Recycling Center</b>							
Revenue	325,000.00	282,721.32	300,000.00	313,946.82	291,000.00	289,952.69	329,500.00
Expense	273,739.05	280,258.45	259,845.60	313,394.06	289,168.00	278,272.01	322,112.00
<b>Fund: 03 - Recycling Center Surplus (Deficit):</b>	<b>51,260.95</b>	<b>2,462.87</b>	<b>40,154.40</b>	<b>552.76</b>	<b>1,832.00</b>	<b>11,680.68</b>	<b>7,388.00</b>
<b>Report Surplus (Deficit):</b>	<b>51,260.95</b>	<b>2,462.87</b>	<b>40,154.40</b>	<b>552.76</b>	<b>1,832.00</b>	<b>11,680.68</b>	<b>7,388.00</b>

**Fund Summary**

Fund	FY 2023 - 2024		FY 2024-2025		FY 2025-2026		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved	
03 - Recycling Center	51,260.95	2,462.87	40,154.40	552.76	1,832.00	11,680.68	7,388.00	
<b>Report Surplus (Deficit):</b>	<b>51,260.95</b>	<b>2,462.87</b>	<b>40,154.40</b>	<b>552.76</b>	<b>1,832.00</b>	<b>11,680.68</b>	<b>7,388.00</b>	



# PROPERTIES

— DEPARTMENT —



Helendale CSD

# Budget Worksheet Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

		Defined Budgets						
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Fund: 04 - Property Rental</b>								
<b>Revenue</b>								
<a href="#">04-419500-00-0</a>	Delinquent Penalties	0.00	230.00	0.00	-62.42	0.00	49.38	
<a href="#">04-462000-00-4</a>	15302 Smithson Rental	95,388.00	99,809.20	107,988.00	108,098.78	107,988.00	97,219.00	101,268.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Unit #A & Paddock			12.00	-1,199.00	-14,388.00		
Final Approved	Unit #B			12.00	-1,100.00	-13,200.00		
Final Approved	Unit #C			12.00	-600.00	-7,200.00		
Final Approved	Unit #D			12.00	-2,000.00	-24,000.00		
Final Approved	Unit #E			12.00	-1,400.00	-16,800.00		
Final Approved	Unit #F (Ranch)			12.00	-2,140.00	-25,680.00		
<a href="#">04-463000-00-5</a>	15425 Wild Road Rental	36,960.00	35,612.04	38,400.00	33,069.01	38,400.00	35,619.83	38,400.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Units A-D			48.00	-800.00	-38,400.00		
<a href="#">04-712000-00-0</a>	Other Income	0.00	-0.01	0.00	0.00	0.00	0.00	
<a href="#">04-780001-00-0</a>	GASB 87 - Contra Lease Revenue	0.00	-32,400.00	0.00	-32,400.00	0.00	0.00	
<a href="#">04-780002-00-0</a>	GASB 87 - Interest Revenue	0.00	3,406.16	0.00	2,524.26	0.00	0.00	
<a href="#">04-780003-00-0</a>	GASB 87 - Rent Revenue	0.00	28,523.40	0.00	28,521.84	0.00	0.00	
	<b>Revenue Total:</b>	<b>132,348.00</b>	<b>135,180.79</b>	<b>146,388.00</b>	<b>139,751.47</b>	<b>146,388.00</b>	<b>132,888.21</b>	<b>139,668.00</b>
<b>Expense</b>								
<a href="#">04-521500-00-0</a>	Contractual Services	10,000.00	5,600.00	10,000.00	0.00	10,000.00	6,460.00	20,000.00
<a href="#">04-523500-00-0</a>	San Bernardino County Fees	400.00	478.95	400.00	516.95	400.00	180.88	200.00
<a href="#">04-531000-00-4</a>	Utilities - Electric - Smithson	0.00	235.64	0.00	0.00	0.00	0.00	
<a href="#">04-531000-00-5</a>	Utilities - Electric - Wild Rd	6,000.00	5,990.45	7,200.00	3,733.79	7,200.00	4,125.12	7,200.00
<a href="#">04-531001-00-4</a>	Utilities - Gas - Smithson	0.00	62.38	0.00	0.00	0.00	0.00	
<a href="#">04-531001-00-5</a>	Utilities - Gas - Wild Rd	2,000.00	2,321.14	2,600.00	1,595.14	2,600.00	1,655.21	2,000.00
<a href="#">04-531002-00-4</a>	Utilites-Water/Sewe Smithson	2,162.52	1,111.93	1,746.00	2,297.52	2,421.00	1,929.72	2,421.00

Budget Worksheet

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Water Consumption			750.00	1.50	1,125.00		
Final Approved	Water Meter Charges - 1" & .75" meters			12.00	108.00	1,296.00		
<a href="#">04-531002-00-5</a>	Utilites-Water/Sewer Wild Rd.	1,315.20	1,295.58	1,210.20	1,234.20	2,155.20	818.90	2,155.20
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Water Consumption			700.00	1.50	1,050.00		
Final Approved	Water Meter Charges - 2 x \$46.05 = \$92.10			12.00	92.10	1,105.20		
<a href="#">04-541000-00-4</a>	Operation & Maintenance - Smi..	10,000.00	3,247.67	10,000.00	1,211.75	5,000.00	1,402.13	5,000.00
<a href="#">04-541000-00-5</a>	Operation & Maintenance - Wi...	3,000.00	6,362.55	3,000.00	17,245.38	3,000.00	4,063.96	4,000.00
<a href="#">04-541000-00-7</a>	Operations & Maintenance - H...	0.00	330.42	0.00	0.00	0.00	0.00	1,000.00
<a href="#">04-595001-00-0</a>	Interest Expense	7,091.00	7,066.46	5,817.04	5,792.17	4,508.00	2,747.13	3,163.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Loan - 20-024 Property Purchase			1.00	3,163.00	3,163.00		
<a href="#">04-600000-00-4</a>	Depreciation - Smithson	0.00	44,253.48	0.00	48,092.57	0.00	0.00	
<a href="#">04-600000-00-5</a>	Depreciation - Wild Rd	0.00	13,819.06	0.00	13,819.02	0.00	0.00	
<a href="#">04-720000-00-0</a>	Other Expense	0.00	0.00	0.00	2,751.74	0.00	715.60	
<a href="#">04-800000-00-4</a>	Debt Service - Rental Property	45,998.00	0.00	47,270.65	0.00	48,580.00	23,796.71	49,925.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	20-024			1.00	49,925.00	49,925.00		
<a href="#">04-800500-00-0</a>	Capital Expenditure	0.00	71,016.58	0.00	25,442.22	0.00	32,090.77	
<a href="#">04-800599-00-0</a>	Capital Transfer	0.00	-71,016.58	0.00	-25,442.22	0.00	0.00	
	<b>Expense Total:</b>	<b>87,966.72</b>	<b>92,175.71</b>	<b>89,243.89</b>	<b>98,290.23</b>	<b>85,864.20</b>	<b>79,986.13</b>	<b>97,064.20</b>
	<b>Fund: 04 - Property Rental Surplus (Deficit):</b>	<b>44,381.28</b>	<b>43,005.08</b>	<b>57,144.11</b>	<b>41,461.24</b>	<b>60,523.80</b>	<b>52,902.08</b>	<b>42,603.80</b>
	<b>Report Surplus (Deficit):</b>	<b>44,381.28</b>	<b>43,005.08</b>	<b>57,144.11</b>	<b>41,461.24</b>	<b>60,523.80</b>	<b>52,902.08</b>	<b>42,603.80</b>

**Group Summary**

Account Typ...	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 04 - Property Rental</b>							
Revenue	132,348.00	135,180.79	146,388.00	139,751.47	146,388.00	132,888.21	139,668.00
Expense	87,966.72	92,175.71	89,243.89	98,290.23	85,864.20	79,986.13	97,064.20
<b>Fund: 04 - Property Rental Surplus (Deficit):</b>	<b>44,381.28</b>	<b>43,005.08</b>	<b>57,144.11</b>	<b>41,461.24</b>	<b>60,523.80</b>	<b>52,902.08</b>	<b>42,603.80</b>
<b>Report Surplus (Deficit):</b>	<b>44,381.28</b>	<b>43,005.08</b>	<b>57,144.11</b>	<b>41,461.24</b>	<b>60,523.80</b>	<b>52,902.08</b>	<b>42,603.80</b>

Fund Summary

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
04 - Property Rental	44,381.28	43,005.08	57,144.11	41,461.24	60,523.80	52,902.08	42,603.80
<b>Report Surplus (Deficit):</b>	<b>44,381.28</b>	<b>43,005.08</b>	<b>57,144.11</b>	<b>41,461.24</b>	<b>60,523.80</b>	<b>52,902.08</b>	<b>42,603.80</b>



# PARK & RECREATION

— DEPARTMENT —





Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

		Defined Budgets						
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Fund: 05 - Parks &amp; Recreation</b>								
<b>Revenue</b>								
<a href="#">05-430000-00-0</a>	Recreation Program Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00	
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>						
Final Approved	No Budget in FY2020	Archery Class: = 10% of \$30/person x 12 = \$36 Belly Dancing: 10% of \$20/person x 12 Paint Class: 10% of \$30/person x 12=\$36						
<a href="#">05-430001-00-0</a>	Flag Football League Fee	3,000.00	12,780.06	3,000.00	8,957.50	6,400.00	3,360.00	6,500.00
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>						
Final Approved	No budget in FY2020	Foot Ball: \$30/kid (10 kids x 10 teams= 100 kids)						
<a href="#">05-430002-00-0</a>	Basketball - Youth	8,400.00	9,570.00	8,400.00	10,670.00	9,600.00	10,618.96	9,600.00
<a href="#">05-430003-00-0</a>	Soccer	10,500.00	16,603.28	10,500.00	20,125.00	12,000.00	15,217.00	12,000.00
<a href="#">05-430006-00-7</a>	Concert in Park Vendor Fee	0.00	0.00	0.00	0.00	0.00	4,440.44	5,000.00
<a href="#">05-430007-00-0</a>	Volleyball League	0.00	28.06	0.00	0.00	0.00	0.00	
<a href="#">05-430008-00-0</a>	Adult Softball	1,500.00	1,445.00	1,500.00	4,220.00	1,500.00	315.00	1,000.00
<a href="#">05-430009-00-0</a>	Cornhole League	200.00	165.00	200.00	160.00	0.00	0.00	
<a href="#">05-430010-00-0</a>	Cheer	0.00	0.00	0.00	6,355.00	500.00	6,038.52	7,000.00
<a href="#">05-430011-00-0</a>	Basketball - Adult	0.00	250.00	0.00	40.00	0.00	0.00	500.00
<a href="#">05-430020-00-0</a>	Senior Nutrition Program	0.00	8,400.00	8,400.00	8,400.00	8,400.00	7,700.00	8,400.00
<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	8,000.00	9,600.00
<a href="#">05-461000-C1-3</a>	Community Center Unit C Renta..	7,974.96	7,868.62	7,974.96	7,974.96	7,974.96	7,310.38	7,974.96
<a href="#">05-461000-P0-2</a>	Park Field Rental	5,000.00	5,000.00	5,000.00	5,263.95	5,000.00	7,006.01	5,000.00
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>						
Final Approved	HELENDALE SCHOOL DISTRICT	USE FEE = \$5,000 PER YEAR						
<a href="#">05-461000-R0-3</a>	Community Center Rental - C &...	1,500.00	1,525.07	1,500.00	680.00	500.00	607.50	500.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">05-700000-00-0</a>	Property Taxes - Street Lights	21,600.00	20,677.34	23,000.00	21,180.12	23,000.00	18,182.49	23,000.00
<a href="#">05-712001-00-0</a>	PY Income/(Expense)	0.00	33,567.75	0.00	0.00	0.00	0.00	
<a href="#">05-712200-00-0</a>	Other Income	0.00	2,242.70	0.00	0.00	0.00	0.00	
<a href="#">05-713200-00-0</a>	Park Development Impact Fees	3,440.00	24,080.00	6,880.00	18,920.00	10,320.00	8,600.00	6,880.00
<a href="#">05-714375-00-0</a>	Miscellaneous Reimbursements	0.00	851.44	0.00	0.00	0.00	0.00	
<a href="#">05-730000-00-0</a>	Concert in the Park Sponsorship	0.00	0.00	0.00	0.00	0.00	16,560.00	1,000.00
<a href="#">05-730002-00-0</a>	Donations & Sponsorship	0.00	23,321.19	0.00	31,480.77	0.00	7,314.62	500.00
<a href="#">05-740000-00-0</a>	Grant Revenue	0.00	0.00	0.00	139,202.41	0.00	0.00	
<a href="#">05-999700-00-0</a>	Board Discretionary Revenue	445,766.00	448,151.92	459,818.00	454,451.13	443,382.00	427,307.44	499,390.00

**Budget Notes**

**Budget Code**

Final Approved

**Subject**

Board Discretionary Revenue

**Description**

1. Radio Tower Rent \$146,722.00
2. Property Tax \$99,458.00
3. Solid Waste Franchise Fees \$77,237.76
4. Recycling Center Net \$74,940.48
5. Rental Property \$22,310.09

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Total Board Discretionary Revenue \$420,668.33

**DISTRIBUTION:**

Board Discretionary Revenue - Park: \$420,668.33

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<b>Revenue Total:</b>	<b>519,480.96</b>	<b>626,127.43</b>	<b>546,772.96</b>	<b>747,680.84</b>	<b>538,176.96</b>	<b>548,578.36</b>	<b>603,844.96</b>
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**Expense**

<a href="#">05-500002-00-0</a>	Salaries - Overtime	1,000.00	0.00	0.00	0.00	0.00	0.00	
<a href="#">05-500004-00-0</a>	Salaries - PT	3,175.00	35,033.54	32,200.00	24,665.08	38,246.00	15,998.09	37,520.00
<a href="#">05-510002-00-0</a>	Workers Compensation	3,528.00	3,247.84	0.00	0.00	0.00	0.00	
<a href="#">05-510003-00-0</a>	Payroll Taxes - FICA/Medicare	1,171.15	3,229.83	2,460.00	1,906.66	2,925.00	1,213.34	2,870.00
<a href="#">05-510100-00-0</a>	Actuarial Pension Expense Adju...	0.00	973.00	0.00	562.00	0.00	0.00	
<a href="#">05-521500-00-0</a>	Contractual Services	22,732.00	11,223.91	98,775.00	89,628.63	102,960.00	92,203.92	105,900.00
<a href="#">05-521600-00-0</a>	Software Support - Park	589.88	114.00	589.88	228.00	350.00	0.00	350.00
<a href="#">05-523000-00-0</a>	Permits and Inspection Fees	2,333.00	1,652.00	1,733.00	1,701.00	1,733.00	1,185.00	1,800.00
<a href="#">05-524000-00-0</a>	Equipment Rental	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	1,500.00
<a href="#">05-524500-00-0</a>	Education and Training	3,500.00	590.81	1,500.00	465.00	3,000.00	900.00	3,000.00
<a href="#">05-525000-00-0</a>	Insurance	2,698.74	2,149.00	2,698.74	1,948.00	2,300.00	0.00	3,200.00
<a href="#">05-531000-00-0</a>	Utilities - Electric - Unit C	240.00	3,785.46	0.00	0.00	0.00	4,129.28	

Budget Worksheet

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">05-531001-00-3</a>	Utilities - Gas - Community Cen...	5,000.00	6,950.75	6,000.00	6,418.66	6,000.00	4,610.52	6,000.00
<a href="#">05-531002-00-0</a>	Utilites - Water/Sewer Park Int...	17,250.00	25,382.25	25,237.50	14,818.50	25,237.50	10,310.64	26,637.50
<a href="#">05-531003-00-0</a>	Utilities - Street Lighting Electric	21,600.00	20,677.34	23,000.00	21,180.12	23,000.00	20,040.41	23,000.00
<a href="#">05-531008-00-3</a>	Utilities - Electric - Unit D	1,800.00	1,509.46	1,800.00	956.22	1,800.00	997.55	1,200.00
<a href="#">05-532500-00-0</a>	Telephone	1,800.00	2,517.00	1,800.00	2,080.47	1,800.00	2,108.17	1,200.00
<a href="#">05-541000-00-0</a>	Operations & Maintenance - Pa...	5,000.00	11,531.36	6,000.00	12,667.27	6,000.00	8,288.84	8,000.00
<a href="#">05-541000-00-3</a>	Operations & Maintenance - C...	10,000.00	31,032.13	13,000.00	14,369.49	13,000.00	2,223.62	8,000.00
<a href="#">05-545000-00-0</a>	Vehicle Equipment / Maintena...	3,000.00	9,935.74	3,000.00	444.55	3,000.00	951.08	3,000.00
<a href="#">05-545001-00-0</a>	Vehicle Fuel	2,000.00	3,957.58	2,000.00	2,531.47	2,000.00	1,436.21	2,000.00
<a href="#">05-550001-00-0</a>	Flag Football	3,090.00	13,949.71	5,890.00	3,702.92	5,000.00	6,575.16	6,420.00
<a href="#">05-550002-00-0</a>	Basketball - Youth	8,200.00	9,257.39	8,200.00	7,809.54	7,700.00	11,010.83	9,580.00
<a href="#">05-550003-00-0</a>	Soccer	8,975.00	12,821.26	8,975.00	15,647.51	8,975.00	9,874.69	11,880.00
<a href="#">05-550005-00-0</a>	Adult Softball	900.00	932.58	900.00	802.50	500.00	384.00	750.00
<a href="#">05-550006-00-0</a>	Volleyball Expense	0.00	395.06	0.00	0.00	0.00	0.00	
<a href="#">05-550009-00-0</a>	Cornhole	200.00	0.00	200.00	0.00	0.00	0.00	
<a href="#">05-550010-00-0</a>	Cheer	0.00	0.00	0.00	2,399.05	500.00	4,441.34	5,000.00
<a href="#">05-550011-00-0</a>	Basketball - Adult	0.00	800.00	0.00	0.00	0.00	0.00	500.00
<a href="#">05-551001-00-0</a>	Grant Expense	0.00	0.00	0.00	2,744.17	0.00	0.00	
<a href="#">05-553000-00-0</a>	Operating Supplies - Park	21,000.00	18,361.81	21,000.00	18,254.15	23,000.00	21,309.96	22,000.00
<a href="#">05-553000-00-3</a>	Operating Supplies - Communit...	6,000.00	4,725.01	6,000.00	-1,007.54	5,000.00	121.35	5,000.00
<a href="#">05-553300-00-0</a>	Concert in the Park Expense	14,000.00	16,446.40	17,000.00	11,597.92	22,800.00	22,186.43	29,125.00
<a href="#">05-553400-00-0</a>	Program Expenses	2,000.00	569.93	2,000.00	1,285.53	1,500.00	1,963.50	1,500.00
<a href="#">05-553402-00-0</a>	Senior Center	2,500.00	1,155.09	500.00	36.78	500.00	71.91	500.00
<a href="#">05-553600-00-0</a>	Uniforms	600.00	998.68	400.00	0.00	400.00	482.94	300.00
<a href="#">05-553700-00-0</a>	Printing Costs	200.00	0.00	500.00	0.00	500.00	0.00	500.00
<a href="#">05-554600-00-0</a>	Small Tools	800.00	535.89	2,500.00	0.00	1,000.00	0.00	1,000.00
<a href="#">05-556500-00-0</a>	Dues & Subscriptions	555.00	185.00	0.00	370.00	0.00	0.00	
<a href="#">05-600000-00-0</a>	Depreciation - Park	0.00	89,249.90	0.00	89,385.13	0.00	0.00	
<a href="#">05-600000-00-3</a>	Depreciation - Community Ctr	0.00	19,010.37	0.00	25,057.58	0.00	0.00	
<a href="#">05-800599-00-0</a>	Capital Transfer	0.00	-96,892.41	0.00	-230,859.66	0.00	0.00	
<a href="#">05-850005-00-0</a>	Community Center Parking Lot ...	0.00	18,295.00	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">05-850008-00-0</a>	Park Lighting South	0.00	0.00	0.00	487.48	0.00	0.00	
<a href="#">05-850009-00-0</a>	Park Lighting North	0.00	0.00	0.00	16,707.44	0.00	725.54	
<a href="#">05-850015-00-0</a>	Lighting for Baseball and sports ..	0.00	0.00	0.00	188,710.00	0.00	0.00	
<a href="#">05-850019-00-0</a>	Roof Replacement - Communtiy..	0.00	71,016.58	0.00	0.00	0.00	0.00	
<a href="#">05-850027-00-0</a>	Park Sound System	0.00	0.00	0.00	0.00	0.00	6,263.50	
<a href="#">05-850030-00-0</a>	Front Office Lobby Enclosure	0.00	7,580.83	0.00	0.00	0.00	0.00	
<a href="#">05-850031-00-0</a>	Solar Roofing Project	0.00	0.00	0.00	25,442.22	0.00	48,995.79	
<a href="#">05-850032-00-0</a>	Park Door Locks	0.00	0.00	0.00	0.00	0.00	11,178.19	
<a href="#">05-850033-00-0</a>	Concerts in Park Sound System	0.00	0.00	0.00	0.00	0.00	21,573.08	
<a href="#">05-999800</a>	Interfund Transfer In	0.00	-48,746.43	0.00	-49,617.96	0.00	0.00	
<a href="#">05-999900-00-0</a>	Interfund Transfer Out/(In)	42,100.00	42,099.96	71,571.00	71,571.00	71,571.00	59,642.50	71,571.00
	<b>Expense Total:</b>	<b>224,537.77</b>	<b>358,240.61</b>	<b>372,430.12</b>	<b>397,096.88</b>	<b>387,297.50</b>	<b>393,397.38</b>	<b>400,803.50</b>
	<b>Fund: 05 - Parks &amp; Recreation Surplus (Deficit):</b>	<b>294,943.19</b>	<b>267,886.82</b>	<b>174,342.84</b>	<b>350,583.96</b>	<b>150,879.46</b>	<b>155,180.98</b>	<b>203,041.46</b>
	<b>Report Surplus (Deficit):</b>	<b>294,943.19</b>	<b>267,886.82</b>	<b>174,342.84</b>	<b>350,583.96</b>	<b>150,879.46</b>	<b>155,180.98</b>	<b>203,041.46</b>

**Group Summary**

Account Typ...	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 05 - Parks &amp; Recreation</b>							
Revenue	519,480.96	626,127.43	546,772.96	747,680.84	538,176.96	548,578.36	603,844.96
Expense	224,537.77	358,240.61	372,430.12	397,096.88	387,297.50	393,397.38	400,803.50
<b>Fund: 05 - Parks &amp; Recreation Surplus (Deficit):</b>	<b>294,943.19</b>	<b>267,886.82</b>	<b>174,342.84</b>	<b>350,583.96</b>	<b>150,879.46</b>	<b>155,180.98</b>	<b>203,041.46</b>
<b>Report Surplus (Deficit):</b>	<b>294,943.19</b>	<b>267,886.82</b>	<b>174,342.84</b>	<b>350,583.96</b>	<b>150,879.46</b>	<b>155,180.98</b>	<b>203,041.46</b>

**Fund Summary**

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
05 - Parks & Recreation	294,943.19	267,886.82	174,342.84	350,583.96	150,879.46	155,180.98	203,041.46
<b>Report Surplus (Deficit):</b>	<b>294,943.19</b>	<b>267,886.82</b>	<b>174,342.84</b>	<b>350,583.96</b>	<b>150,879.46</b>	<b>155,180.98</b>	<b>203,041.46</b>



# ADMINISTRATION FUND

— DEPARTMENT —



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

		Defined Budgets						
		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Fund: 10 - Administration</b>								
<b>Revenue</b>								
<a href="#">10-419000-00-0</a>	Fees & Charges	1,500.00	1,941.18	1,500.00	2,874.01	2,500.00	949.74	250.00
<a href="#">10-419100-00-0</a>	Credit Card Processing Fees	25,000.00	35,580.00	27,000.00	38,733.00	36,000.00	34,691.69	40,000.00
<a href="#">10-419500-00-0</a>	Delinquent Fees & Penalties	0.00	0.00	0.00	98.27	0.00	29.16	
<a href="#">10-464000-00-0</a>	Site Rent - Radio Tower	182,220.02	203,411.56	198,909.23	195,125.21	188,563.00	199,721.15	222,728.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Tower Site - SBA			1.00	-33,241.00	-33,241.00		
Final Approved	Tower Site - T-Mobile			1.00	-20,263.00	-20,263.00		
Final Approved	Tower Site - Verizon			1.00	-40,024.00	-40,024.00		
Final Approved	Ultimate Internet Access Inc. (UIA)			1.00	-110,000.00	-110,000.00		
Final Approved	Vertical Bridge			12.00	-1,600.00	-19,200.00		
<a href="#">10-700000-00-0</a>	Property Taxes - Current	108,400.00	145,949.65	122,742.00	150,508.13	136,647.00	146,399.76	159,773.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	General Tax Levy			1.00	-159,773.00	-159,773.00		
<a href="#">10-704000-00-0</a>	Property Taxes - Prior	2,000.00	4,448.62	2,000.00	3,514.77	3,000.00	3,221.92	3,000.00
<a href="#">10-706000-00-0</a>	Property Taxes- Penalties on De..	500.00	758.66	500.00	719.56	500.00	1,334.05	1,000.00
<a href="#">10-707000-00-0</a>	Property Taxes - Homeowner E...	500.00	808.54	500.00	798.78	500.00	6,728.49	500.00
<a href="#">10-710000-00-0</a>	Investment Income	80,000.00	285,572.72	80,000.00	354,794.20	0.00	234,220.91	
<a href="#">10-710001-00-0</a>	Unrealized Gains & Losses	0.00	12,088.21	0.00	5,513.65	0.00	0.00	
<a href="#">10-712000-00-0</a>	Other Income	200.00	10,077.95	200.00	0.01	200.00	1,947.25	1,000.32
<a href="#">10-712100-00-0</a>	Recycling Revenue - EE Morale	0.00	0.00	0.00	5,703.80	0.00	14,525.30	6,000.00
<a href="#">10-713100-00-0</a>	Franchise Fees - Solid Waste	102,587.60	113,452.23	102,166.40	124,964.80	123,672.00	115,512.73	129,889.28
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Burrtec for Commercial & billed Resi			1.00	-38,000.00	-38,000.00		

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		<b>FY 2023 - 2024 Total Budget</b>	<b>FY 2023 - 2024 Total Activity</b>	<b>FY 2024-2025 Total Budget</b>	<b>FY 2024-2025 Total Activity</b>	<b>FY 2025-2026 Total Budget</b>	<b>FY 2025-2026 YTD Activity</b>	<b>FY 2026-2027 Final Approved</b>
Final Approved	Single Family Residential \$3.01 x 12= \$36.12			2,544.00	-36.12	-91,889.28		
<a href="#">10-713500-00-0</a>	Solid Waste Billing Fees	84,422.88	82,410.98	88,614.12	88,421.16	92,040.00	83,853.96	93,110.40
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Admin Fee \$3.05 x 12 = \$36.60			2,544.00	-36.60	-93,110.40		
<a href="#">10-780001-00-0</a>	GASB 87 - Contra Lease Revenue	0.00	-84,994.74	0.00	-87,581.24	0.00	0.00	
<a href="#">10-780002-00-0</a>	GASB 87 - Interest Revenue	0.00	25,632.46	0.00	23,812.16	0.00	0.00	
<a href="#">10-780003-00-0</a>	GASB 87 - Rent Revenue	0.00	57,647.05	0.00	57,647.05	0.00	0.00	
<a href="#">10-999700-00-0</a>	Board Discretionary Revenue	-393,207.02	-468,829.26	-423,817.63	-475,631.25	-434,382.00	-445,489.93	-519,590.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Community Promotions			1.00	-6,000.00	-6,000.00		
Final Approved	Employee Morale			1.00	-6,000.00	-6,000.00		
Final Approved	Property Taxes			1.00	159,773.00	159,773.00		
Final Approved	Site Rent - Radio Tower			1.00	112,728.00	112,728.00		
Final Approved	Solid Waste Franchise Fee			1.00	129,889.00	129,889.00		
Final Approved	UIA Lease			1.00	110,000.00	110,000.00		
Final Approved	Vertical Bridge			1.00	19,200.00	19,200.00		
	<b>Revenue Total:</b>	<b>194,123.48</b>	<b>425,955.81</b>	<b>200,314.12</b>	<b>490,016.07</b>	<b>149,240.00</b>	<b>397,646.18</b>	<b>137,661.00</b>
<b>Expense</b>								
<a href="#">10-212500-00-0</a>	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	480.00
<a href="#">10-500001-00-0</a>	Salaries - Full Time	635,857.00	679,989.21	642,866.00	673,622.41	672,547.00	677,107.40	386,652.00
<a href="#">10-500002-00-0</a>	Salaries - Overtime	1,500.00	423.05	1,500.00	49.66	2,000.00	519.75	1,000.00
<a href="#">10-500004-00-0</a>	Salaries - Part-Time	17,053.00	26,998.71	25,430.00	33,653.70	25,480.00	30,852.76	56,000.00
<a href="#">10-510000-00-0</a>	PERS Retirement	106,216.00	72,599.92	115,722.00	63,986.32	110,329.00	51,983.28	45,192.00
<a href="#">10-510001-00-0</a>	Benefit Plan	102,240.00	53,105.54	94,320.00	67,912.90	126,720.00	55,233.05	84,000.00
<a href="#">10-510002-00-0</a>	Workers Compensation	4,808.00	6,155.48	25,000.00	29,655.00	25,000.00	9,030.00	
<a href="#">10-510003-00-0</a>	Payroll Taxes - FICA/Medicare	10,525.00	14,122.67	11,267.00	14,309.38	11,701.00	14,157.13	9,519.00
<a href="#">10-510004-00-0</a>	Unemployment Expense	0.00	1,477.19	0.00	0.00	0.00	0.00	
<a href="#">10-510006-00-0</a>	PERS Unfunded Accrued Liability	39,395.00	38,120.00	56,589.00	54,758.00	74,704.00	72,287.00	88,665.00
<a href="#">10-510007-00-0</a>	Retirement Expense 457 (Empl...	0.00	28,838.73	0.00	40,722.56	0.00	44,763.55	
<a href="#">10-510008-00-0</a>	PERS EPMC	0.00	43,448.25	0.00	47,362.87	0.00	39,456.21	

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">10-510009-00-0</a>	PEPRA Retirement	2,733.00	6,351.32	5,073.00	9,214.67	10,462.00	8,902.68	10,612.00
<a href="#">10-510010-00-0</a>	Retiree Medical	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00
<a href="#">10-510100-00-0</a>	Actuarial Pension Expense Adju...	0.00	37,952.00	0.00	21,922.00	0.00	0.00	
<a href="#">10-521500-00-0</a>	Contractual Services	47,242.00	53,857.67	49,712.00	56,308.96	51,640.00	43,667.01	23,766.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	District Answering Service	12.00	80.00	960.00
Final Approved	Infosend Monthly Support	12.00	52.00	624.00
Final Approved	Misc	1.00	6,000.00	6,000.00
Final Approved	Office Cleaning	26.00	300.00	7,800.00
Final Approved	PERS Medical Admin Fee	12.00	70.00	840.00
Final Approved	Phone Recordings	1.00	500.00	500.00
Final Approved	Printer Maintenance	12.00	400.00	4,800.00
Final Approved	Shred Services	12.00	150.00	1,800.00
Final Approved	TASC Admin Fee	26.00	17.00	442.00

<a href="#">10-521600-00-0</a>	Software Support	70,879.76	79,836.00	70,879.76	83,631.91	71,400.00	87,364.99	76,700.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	Adobe Publisher	2.00	500.00	1,000.00
Final Approved	GIS Hosting	1.00	5,750.00	5,750.00
Final Approved	IT Support	12.00	2,400.00	28,800.00
Final Approved	Streamline	1.00	5,000.00	5,000.00
Final Approved	Tyler Software	1.00	36,000.00	36,000.00
Final Approved	Virtual Meeting Interface	1.00	150.00	150.00

<a href="#">10-522000-00-0</a>	Legal Services	50,000.00	79,970.50	80,000.00	77,657.83	80,000.00	75,916.50	95,000.00
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<a href="#">10-522001-00-0</a>	Auditing & Accounting Services	80,405.00	102,353.31	89,890.00	84,777.76	78,500.00	70,576.30	80,100.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Final Approved	Accounting Support	1.00	51,600.00	51,600.00
Final Approved	Audit & State Controllers Report	1.00	28,500.00	28,500.00

<a href="#">10-522500-00-0</a>	Director's Fees	60,000.00	27,257.14	40,000.00	24,450.00	30,000.00	18,600.00	30,000.00
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<a href="#">10-522505-00-0</a>	Directors' Training/Seminars/M...	10,000.00	6,749.17	7,500.00	3,928.56	7,500.00	7,884.16	9,000.00
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<a href="#">10-522510-00-0</a>	Meeting Expense	3,500.00	2,022.58	3,500.00	2,600.90	3,500.00	3,125.80	4,000.00
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<a href="#">10-523000-00-0</a>	Permits and Fees	10,000.00	13,500.00	10,000.00	10,000.00	10,000.00	10,619.00	11,000.00
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**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	LAFCO fee			1.00	10,000.00	10,000.00		
Final Approved	Recording Fees S.B County			12.00	50.00	600.00		
Final Approved	San Bernardino County Fees			1.00	400.00	400.00		
<a href="#">10-523500-00-0</a>	San Bernardino County Fees	4,600.00	5,688.19	4,850.00	1,610.87	1,000.00	585.09	
<a href="#">10-523900-00-0</a>	Election Expense	0.00	0.00	3,500.00	5,567.00	0.00	0.00	6,000.00
<a href="#">10-524300-00-0</a>	Employment Expense	1,200.00	1,336.00	1,200.00	1,383.94	1,000.00	2,173.00	1,000.00
<a href="#">10-524500-00-0</a>	Education and Training	3,700.00	6,128.72	1,700.00	3,986.82	5,600.00	8,991.34	6,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Conference Lodging			1.00	3,000.00	3,000.00		
Final Approved	Conference Registration			1.00	1,500.00	1,500.00		
Final Approved	Conference Travel/Meals			1.00	1,500.00	1,500.00		
<a href="#">10-525000-00-0</a>	Insurance	103,834.00	109,253.00	120,862.00	123,987.25	153,079.00	122,925.50	157,511.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Board Insurance			1.00	250.00	250.00		
Final Approved	Property & General Liability			1.00	133,897.00	133,897.00		
Final Approved	Workers Comp Insurance			1.00	23,364.00	23,364.00		
<a href="#">10-526601-00-0</a>	Public Notices	1,500.00	1,120.52	1,500.00	514.90	1,000.00	2,057.19	2,000.00
<a href="#">10-526650-00-0</a>	Community Promotion	6,000.00	5,993.49	8,000.00	7,181.02	8,000.00	3,060.06	6,000.00
<a href="#">10-527500-00-0</a>	Rents - Admin Office	0.00	0.00	0.00	0.00	0.00	-1,200.00	
<a href="#">10-529800-00-0</a>	Credit Reporting Fees	0.00	0.00	0.00	0.00	0.00	46.80	50.00
<a href="#">10-529900-00-0</a>	Bank Charges	21,320.00	35,439.56	57,320.00	42,779.74	40,800.00	30,440.17	40,800.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	CBB Bank Analysis Charge			1.00	3,700.00	3,700.00		
Final Approved	PaymentTech			1.00	29,600.00	29,600.00		
Final Approved	Web Pay			1.00	7,500.00	7,500.00		
<a href="#">10-531000-00-0</a>	Utilities - Electric	9,000.00	9,686.64	10,500.00	9,466.73	9,000.00	9,594.52	12,000.00
<a href="#">10-532500-00-0</a>	Telephone	12,240.00	11,578.45	11,640.00	11,116.02	12,360.00	10,524.77	11,520.00

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Final Approved
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	UIA-VOIP			12.00	820.00	9,840.00		
Final Approved	Verizon Wireless - 2 Admin			12.00	140.00	1,680.00		
<a href="#">10-541500-00-0</a>	Operations and Maintenance - ...	500.00	0.00	500.00	787.22	1,200.00	2,065.11	12,000.00
<a href="#">10-545000-00-0</a>	Vehicle Maintenance	1,500.00	471.01	750.00	0.00	750.00	38.27	1,750.00
<a href="#">10-545001-00-0</a>	Vehicle Fuel	1,500.00	1,939.68	3,000.00	1,984.68	2,000.00	77.48	3,000.00
<a href="#">10-552700-00-0</a>	Mileage and Travel Reimburse...	200.00	129.65	200.00	159.00	200.00	826.97	500.00
<a href="#">10-553000-00-0</a>	Operating Supplies - Office	10,000.00	17,043.27	12,000.00	8,412.12	8,000.00	9,768.68	10,000.00
<a href="#">10-553200-00-0</a>	Postage & Delivery	1,000.00	2,509.05	2,000.00	396.36	500.00	424.73	15,500.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Infosend Postage			12.00	1,250.00	15,000.00		
Final Approved	Stamps/Mailing			1.00	500.00	500.00		
<a href="#">10-553600-00-0</a>	Uniforms	200.00	48.05	700.00	0.00	700.00	696.30	500.00
<a href="#">10-554500-00-0</a>	Equipment Maintenance & Sup...	0.00	4,754.03	0.00	0.00	0.00	0.00	1,000.00
<a href="#">10-556500-00-0</a>	Dues & Subscriptions	12,348.00	10,791.00	12,540.00	14,015.87	12,900.00	13,583.88	12,020.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	ASBCSD			1.00	300.00	300.00		
Final Approved	CA Special District			1.00	8,900.00	8,900.00		
Final Approved	National Notary			1.00	0.00	0.00		
Final Approved	Silver Lake HOA			12.00	235.00	2,820.00		
<a href="#">10-556800-00-0</a>	Employee Morale	6,500.00	3,346.17	6,500.00	9,173.58	6,500.00	11,607.16	12,000.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Board Discretionary			1.00	6,000.00	6,000.00		
Final Approved	Recycling Revenue			1.00	6,000.00	6,000.00		
<a href="#">10-600000-00-0</a>	Depreciation	0.00	10,427.98	0.00	16,853.63	0.00	0.00	
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	Depreciation - 7200			1.00	0.00	0.00		
<a href="#">10-720000-40-0</a>	Other Expense	0.00	1,329.26	0.00	0.00	0.00	0.00	

**Budget Worksheet**

For Fiscal: FY 2025-2026 Period Ending: 06/30/2026

Defined Budgets

		FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<a href="#">10-800500-00-0</a>	CIP - Capital Expenditure	0.00	71,016.58	0.00	25,442.22	0.00	32,090.77	
<a href="#">10-800501-00-0</a>	CIP - New Server	0.00	4,754.03	0.00	0.00	0.00	0.00	
<a href="#">10-800502-00-0</a>	CIP - New Service Truck	0.00	65,003.56	0.00	0.00	0.00	0.00	
<a href="#">10-800599-00-0</a>	Capital Transfer	0.00	-140,774.17	0.00	-25,442.22	0.00	0.00	
<a href="#">10-999100-00-0</a>	Admin Allocation	-1,255,372.28	-1,348,224.74	-1,368,196.00	-1,399,612.58	-1,656,072.00	-1,380,060.00	-1,198,256.00
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Final Approved	1% of Admin Allocation to Solid Waste			0.01	1,198,256.00	-11,982.56		
Final Approved	49% of Admin Allocation to Sewer			0.49	1,198,256.00	-587,145.44		
Final Approved	50% of Admin Allocation to Water			0.50	1,198,256.00	-599,128.00		
	<b>Expense Total:</b>	<b>194,123.48</b>	<b>265,917.42</b>	<b>220,314.76</b>	<b>260,289.56</b>	<b>0.00</b>	<b>202,364.36</b>	<b>125,661.00</b>
<b>Fund: 10 - Administration Surplus (Deficit):</b>		<b>0.00</b>	<b>160,038.39</b>	<b>-20,000.64</b>	<b>229,726.51</b>	<b>149,240.00</b>	<b>195,281.82</b>	<b>12,000.00</b>
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>160,038.39</b>	<b>-20,000.64</b>	<b>229,726.51</b>	<b>149,240.00</b>	<b>195,281.82</b>	<b>12,000.00</b>

**Group Summary**

Account Typ...	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
<b>Fund: 10 - Administration</b>							
Revenue	194,123.48	425,955.81	200,314.12	490,016.07	149,240.00	397,646.18	137,661.00
Expense	194,123.48	265,917.42	220,314.76	260,289.56	0.00	202,364.36	125,661.00
<b>Fund: 10 - Administration Surplus (Deficit):</b>	<b>0.00</b>	<b>160,038.39</b>	<b>-20,000.64</b>	<b>229,726.51</b>	<b>149,240.00</b>	<b>195,281.82</b>	<b>12,000.00</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>160,038.39</b>	<b>-20,000.64</b>	<b>229,726.51</b>	<b>149,240.00</b>	<b>195,281.82</b>	<b>12,000.00</b>

### Fund Summary

Fund	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 Total Activity	FY 2025-2026 Total Budget	FY 2025-2026 YTD Activity	FY 2026-2027 Final Approved
10 - Administration	0.00	160,038.39	-20,000.64	229,726.51	149,240.00	195,281.82	12,000.00
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>160,038.39</b>	<b>-20,000.64</b>	<b>229,726.51</b>	<b>149,240.00</b>	<b>195,281.82</b>	<b>12,000.00</b>



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #10  
Discussion and Possible Adoption of Resolution 2026-10: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2026 Pursuant to Article XIII B of the California State Constitution

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## **STAFF RECOMMENDATION:**

Adopt Resolution 2026-10 establishing the Helendale Community Services District Appropriations Limit for Fiscal Year 2027.

## **STAFF REPORT**

Article XIII B of the California Constitution and related implementing legislation provides for an annual “appropriations limit” for each entity of local government, including special districts. The law requires the governing body of each local jurisdiction to establish its appropriation limit by resolution each year.

The appropriations limit does not apply to the entire District budget but only to the appropriation of “proceeds of taxes”. In the District’s case this is represented solely by property taxes and special assessments. Each year the limit is adjusted by two factors: Price and Population. For FY 2026 the California Department of Finance provided these factors for San Bernardino County. The Price Factor (per capita personal income growth) is +4.95, compared to 6.44% last year; and the Population Growth Factor for San Bernardino County unincorporated areas is -0.55% compared to -0.22% growth last year. The attached Exhibit A & B to the Resolution shows the calculation for Fiscal Year 2027 as well as for the last 14 fiscal years (Historic GANN Calculations). For Fiscal Year 2026 the District Appropriation Limit is \$1,096,257.52.

Included in the appropriation limit are the following:

- “Proceeds from taxes”
- Solid Waste Disposal parcel assessment
- Water and Wastewater standby assessments and
- General property taxes that fund the streetlights and the balance shared with the Park fund.

For Fiscal Year 2027, the total of these taxes and property assessments is estimated to be \$449,001.72, which is well below the limit. Should appropriations exceed the limit, the excess taxes are required to be returned by a revision of the tax rates within the next two subsequent fiscal years.

**Fiscal Impact**

Resolution 2026-xx establishes the District's FY2027 appropriations limit for proceeds of taxes at \$1,096,257.52 in accordance with Article XIII B of the California State Constitution.

**FISCAL IMPACT:** None.

**REQUESTED ACTION:** Approve Resolution 2026-10

**ATTACHMENTS:** Department of Finance Price Factor and Population letter  
Assembly Bill No. 2561  
Resolution 2026-10

May 1, 2026

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller’s Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year’s city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li  
Attachment

**May 2026  
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

**2026–27:**

Per Capita Cost of Living Change = 4.95 percent  
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio:  $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27:  $1.0495 \times 0.9986 = 1.0480$

## Assembly Bill No. 2561

### CHAPTER 409

An act to add Section 3502.3 to the Government Code, relating to public employment.

[Approved by Governor September 22, 2024. Filed with  
Secretary of State September 22, 2024.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 2561, McKinnor. Local public employees: vacant positions.

Existing law, the Meyers-Milias-Brown Act (act), authorizes local public employees, as defined, to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on matters of labor relations. The act requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of recognized employee organizations and to consider fully presentations that are made by the employee organization on behalf of its members before arriving at a determination of policy or course of action.

This bill would, as specified, require a public agency to present the status of vacancies and recruitment and retention efforts at a public hearing at least once per fiscal year, and would entitle the recognized employee organization to present at the hearing. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the bill would require the public agency, upon request of the recognized employee organization, to include specified information during the public hearing. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. The bill would also include related legislative findings.

The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement shall be made pursuant to these statutory provisions for costs mandated by the state pursuant to this act, but would recognize that a local agency or school district may pursue any available remedies to seek reimbursement for these costs.

*The people of the State of California do enact as follows:*

SECTION 1. The Legislature finds and declares as follows:

(a) Job vacancies in local government are a widespread and significant problem for the public sector affecting occupations across wage levels and educational requirements.

(b) High job vacancies impact public service delivery and the workers who are forced to handle heavier workloads, with understaffing leading to burnout and increased turnover that further exacerbate staffing challenges.

(c) There is a statewide interest in ensuring that public agency operations are appropriately staffed and that high vacancy rates do not undermine public employee labor relations.

SEC. 2. Section 3502.3 is added to the Government Code, to read:

3502.3. (a) (1) A public agency shall present the status of vacancies and recruitment and retention efforts during a public hearing before the governing board at least once per fiscal year.

(2) If the governing board will be adopting an annual or multiyear budget during the fiscal year, the presentation shall be made prior to the adoption of the final budget.

(3) During the hearing, the public agency shall identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

(b) The recognized employee organization for a bargaining unit shall be entitled to make a presentation at the public hearing at which the public agency presents the status of vacancies and recruitment and retention efforts for positions within that bargaining unit.

(c) If the number of job vacancies within a single bargaining unit meets or exceeds 20 percent of the total number of authorized full-time positions, the public agency shall, upon request of the recognized employee organization, include all of the following information during the public hearing:

(1) The total number of job vacancies within the bargaining unit.

(2) The total number of applicants for vacant positions within the bargaining unit.

(3) The average number of days to complete the hiring process from when a position is posted.

(4) Opportunities to improve compensation and other working conditions.

(d) This section shall not prevent the governing board from holding additional public hearings about vacancies.

(e) The provisions of this section are severable. If any provision of this section or its application is held invalid, the invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(f) For purposes of this section, “recognized employee organization” has the same meaning as defined in subdivision (a) of Section 3501.

SEC. 3. The Legislature finds and declares that Section 2 of this act, which adds Section 3502.3 to the Government Code, furthers, within the

meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

It is in the public interest, and it furthers the purposes of paragraph (7) of subdivision (b) of Section (3) of Article I of the California Constitution, to ensure that information concerning public agency employment is available to the public.

SEC. 4. No reimbursement shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code for costs mandated by the state pursuant to this act. It is recognized, however, that a local agency or school district may pursue any remedies to obtain reimbursement available to it under Part 7 (commencing with Section 17500) and any other law.



## RESOLUTION NO. 2026-10

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2027 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

**WHEREAS**, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject to limitation for each government entity shall not exceed the appropriations limit of each governmental agency for the prior year adjusted for certain changes mandated by Proposition 4 passed on November 4, 1979 and Proposition 111 passed June, 1990, except as otherwise provided for in Article XIII B and implementing State statutes; and

**WHEREAS**, pursuant to Article XIII B, and Section 7900 *et seq.* of the California Government Code, the District is required to set its appropriation limit for each fiscal year; and

**WHEREAS**, the General Manager for the Helendale Community Services District has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2026-27, relying on the approved limit from fiscal year 2025-26, and the following two adjustment factors: Annual Percent Change in Population for January 1, 2026 for San Bernardino County and the state-wide Per Capita Personal Income Change; and

**WHEREAS**, based on such calculations, the General Manager has determined the said appropriations limit to be \$1,096,257.52 and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit. (Exhibit "A" and "B" attached and made of part hereto).

**NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED BY THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT.**

**APPROVED AND ADOPTED** this 4th day of June, 2026.

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

By: \_\_\_\_\_

Ron Clark, President

Attest: \_\_\_\_\_

Clerk of the Board

Exhibit A  
Helendale Community Services District  
Appropriations Limit  
FY 26-27

Calculation Breakdown

- **Prior Year Limit:** \$1,050,329
- **Income Factor (4.95%):** 1.0495
- **Population Factor (-0.55%):** 0.9945
- **Combined Growth Factor:**  $1.0495 \times 0.9945 = 1.04372775$
- **Calculation:**  $\$1,050,329 \times 1.04372775 = \$1,096,257.52$
- **2026-2027 GANN Limit:** \$1,096,257.52

Exhibit B

Helendale Community Services District

APPROPRIATIONS LIMIT- Historic GANN Calculations

Fiscal Year	Prior Year Appropriations Limit	CA Per Capita Personal Income Factor	Population Change Factor	Combined Calculation Factor	Appropriations Subject to Limit
FY2014	\$553,066	1.0512	1.0065	1.058	\$585,162
FY2015	\$585,162	0.9977	1.0069	1.0046	\$587,844
FY2016	\$587,844	1.0382	1.0109	1.0495	\$616,952
FY2017	\$616,952	1.0537	1.0068	1.0609	\$654,503
FY2018	\$654,503	1.0369	1.0116	1.0489	\$686,527
FY2019	\$686,527	1.0367	1.0095	1.0465	\$718,484
FY2020	\$718,484	1.0385	1.009	1.0478	\$752,861
FY2021	\$752,861	1.0373	1.0051	1.0426	\$784,926
FY2022	\$784,926	1.0573	1.0017	1.0591	\$831,313
FY2023	\$831,313	1.0755	0.9954	1.0706	\$889,964
FY2024	\$889,964	1.0444	0.9955	1.0397	\$935,693
FY2025	\$935,693	1.0362	1.02	1.0569	\$988,956
FY2026	\$988,956	1.0644	0.9978	1.0621	\$1,050,329
FY2027	\$1,050,329	1.0495	0.9945	1.0437	\$1,096,258



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**DATE:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #11  
Discussion and Possible Action Regarding Adoption of Resolution No. 2026-11  
Authorizing Investment of District Funds in the Local Agency Investment Fund (LAIF)

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## RECOMMENDATION

Adopt Resolution No. 2026-11 authorizing the deposit and withdrawal of District funds in the California Local Agency Investment Fund (LAIF) and authorizing designated District officials to conduct investment transactions on behalf of the District.

## BACKGROUND

The California Local Agency Investment Fund (LAIF) is an investment program created by the State of California and administered by the State Treasurer's Office pursuant to Government Code Section 16429.1 et seq. LAIF allows local agencies to invest available funds in a pooled investment portfolio managed by the State Treasurer.

The District currently utilizes a variety of investment and banking accounts to manage cash flow, maintain liquidity, and maximize investment earnings while preserving principal. The District already participates in the California Local Agency Investment Fund (LAIF); however, the existing account authorization resolution identifies the General Manager and Board Secretary as authorized representatives on the account. Due to the District's transition to a tri-lateral leadership structure, a new resolution is necessary to reflect the updated title of General Manager – Administration/Recreation and to remove the Board Secretary position as an authorized representative on the account. Adoption of the updated resolution will ensure the District's authorized representatives remain current and consistent with the District's organizational structure.

LAIF provides local agencies with a secure and highly liquid investment option that is commonly utilized by public agencies throughout California. Funds invested in LAIF earn interest based on the State's pooled investment portfolio and are available for withdrawal as operational needs require.

LAIF provides several operational and financial benefits, including:

- Preservation of principal through investment in the State's pooled portfolio

- Daily liquidity and accessibility of funds
- Competitive interest earnings compared to traditional banking accounts
- Administrative simplicity and low operational risk
- Diversification of District investments

The proposed resolution is required by the State Treasurer's Office to establish and maintain authorized access to the District's LAIF account and to identify the officials authorized to conduct transactions on behalf of the District.

Staff anticipates utilizing LAIF to improve investment earnings on available cash reserves while maintaining adequate liquidity for District operations and capital needs.

#### **FISCAL IMPACT**

Participation in LAIF is expected to increase investment earnings on available District funds while maintaining liquidity and security of public monies. Actual earnings will vary based on available balances and prevailing market interest rates.

There is no direct fiscal impact associated with adoption of the resolution.

#### **STRATEGIC PLAN ALIGNMENT**

This item supports the District's Strategic Plan goal of maintaining long-term financial sustainability through responsible fiscal management, diversification of financial resources, and prudent investment of public funds.

#### **ATTACHMENT**

Resolution No. 2026-11



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342 Phone: 760-951-0006

## RESOLUTION NO 2026-11

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND

**WHEREAS,** The Local Agency Investment Fund is established in the State Treasury under Government Code section 16429.1 et. seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

**WHEREAS,** the City Council/Board of Directors hereby finds that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein is in the best interests of the District;

**NOW THEREFORE, BE IT RESOLVED,** that the Helendale Community Services District Board of Directors hereby authorizes the deposit and withdrawal of District monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code section 16429.1

**BE IT FURTHER RESOLVED,** as follows:

Section 1. The following District officers holding the title(s) specified hereinbelow **or their successors in office** are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

_____	_____	_____
Name	Name	Name
_____	_____	_____
Title	Title	Title
_____	_____	_____
Signature	Signature	Signature

Section 2. This resolution shall remain in full force and effect until rescinded by the Helendale Community Services District Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

**PASSED AND ADOPTED,** by the Helendale Community Services District Board of Directors of Helendale, San Bernardino County of State of California on June 4, 2026.

AYES: \_\_\_\_\_  
 NOES: \_\_\_\_\_  
 ABSTAIN: \_\_\_\_\_  
 ABSENT: \_\_\_\_\_

By: \_\_\_\_\_  
Ron Clark, President

Attest: \_\_\_\_\_  
Clerk of the Board



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 4, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #12  
Discussion and Possible Action Regarding Review of Ordinance 2019-02: An Ordinance of the Board of Directors of the Helendale Community Services District Authorizing Adoption of Rules and Regulations for the Use of its Public Parks and Recreation Facilities

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## **STAFF RECOMMENDATION**

Receive and discuss Ordinance No. 2019-01 and Resolution No. 2019-02 regarding Park Rules and Regulations and provide direction to Staff as deemed appropriate.

## **STAFF REPORT**

Ordinance No. 2019-01 and Resolution No. 2019-02 were adopted by the Board of Directors in 2019 to establish the District's authority to adopt and enforce rules and regulations governing the use of District park facilities, including the Helendale Community Park and Community Center property.

The Ordinance authorizes the Board to establish rules governing the use of District recreational facilities and provides enforcement mechanisms for violations of those rules. Resolution No. 2019-02 adopted the Park Rules and Regulations, which address prohibited activities and establish standards intended to protect public safety, preserve District facilities, and ensure the parks remain available for their intended recreational purposes.

As part of the District's ongoing review of policies and operational practices, Staff is presenting the Ordinance and accompanying Resolution for Board discussion. The review provides an opportunity to evaluate whether the existing rules, enforcement provisions, and penalty structure continue to meet the needs of the community and support the safe and orderly use of District facilities.

Staff and Legal Counsel will be available to answer questions and discuss any potential revisions the Board may wish to consider.

## **BACKGROUND**

On February 20, 2019, the Board adopted Ordinance No. 2019-01 and Resolution No. 2019-02 to address concerns regarding recurring violations of park rules and the lack of a formal enforcement

mechanism. The Ordinance established the Board's authority to adopt park regulations and impose penalties for violations, while the Resolution adopted the specific rules governing use of District park facilities.

The Board may review the existing provisions and determine whether any amendments, updates, or clarifications are necessary to address current operational needs and community expectations.

#### **FISCAL IMPACT**

There is no direct fiscal impact associated with receiving this report and providing direction to Staff. Any future amendments resulting from Board direction may have administrative or enforcement-related impacts that would be evaluated and presented at a future meeting.

#### **REQUESTED ACTION**

Review and discuss Ordinance No. 2019-01 and Resolution No. 2019-02 and provide direction to Staff regarding any desired amendments or updates.

#### **ATTACHMENTS**

1. Ordinance No. 2019-01
2. Resolution No. 2019-02
3. Park Rules and Regulations

## **ORDINANCE NO. 2019-01**

### **AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT AUTHORIZING ADOPTION OF RULES AND REGULATIONS FOR THE USE OF ITS PUBLIC PARKS AND RECREATION FACILITIES**

WHEREAS, the Helendale Community Services District (“the District”) is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

WHEREAS, the District was formed pursuant to Resolution No. 2951 of the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted on December 4, 2006.

WHEREAS, pursuant to Condition No. 8 of LAFCO Resolution No. 2951 and Section 61100(e) of the California Government Code, the District is expressly authorized to perform the following functions and services as active powers: “Acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space, in the same manner as a recreation and park district formed pursuant to the Recreation and Park District Law (commencing with Section 5780) of the Public Resources Code.”

WHEREAS, under California Government Code Sections 61060(a) and (b), and California Public Resources Code Sections 5786.1(i) and (j), the District is authorized to adopt, by ordinance in accordance with the procedures set forth in California Government Code Section 25120 et seq., and enforce rules and regulations for the administration, operation, and use and maintenance of its facilities and services related to its parks and recreations powers.

WHEREAS, on March 21, 2019, this Ordinance was duly introduced by the District’s Board of Directors in accordance with California Government Code Section 25131.

**NOW, THEREFORE**, the Board of Directors of the Helendale Community Services District ordains as follows:

#### **SECTION 1: RULES AND REGULATIONS**

The District is hereby authorized to establish rules and regulations for the administration, operation, and use and maintenance of its facilities and services related to the exercise of its powers to acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space, by adoption of a separate Resolution, as may be amended from time to time, by the District’s Board of Directors.

#### **SECTION 2: VIOLATIONS**

Any person violating any provision of this Ordinance, as determined by the District’s General Manager, may be denied the use of parks and park facilities under the jurisdiction of this Ordinance, may be prosecuted as committing either a misdemeanor or an infraction by the District’s General Manager in the name of the people of the State of California, or may be the subject of redress by civil action.

### SECTION 3: PENALTY

Every violation of the provisions of this Ordinance that is determined to be an infraction shall be punishable by (a) a fine not exceeding \$100 for a first violation of this Ordinance; (b) a fine not exceeding \$500 for a second violation of this Ordinance within one year; (c) a fine not exceeding \$1,000 for each additional violation of this Ordinance within one year. If found guilty, a person may be refused future access to all parks and park facilities under the jurisdiction of this Ordinance.

### SECTION 4: SEVERABILITY

This Ordinance and various parts, sections, and clauses hereof are hereby declared to be severable. If any part, sentence, paragraph, section, or clause is adjudged unconstitutional or invalid by a court of record, the remainder of this Ordinance shall not be affected thereby. The District's Board of Directors hereby declares that it would have passed this Ordinance, and each part thereof, regardless of the fact that one or more of such parts would be declared unconstitutional or invalid.

### SECTION 5: ENFORCEMENT

The District's General Manager is hereby authorized to take any and all actions necessary to carry out the intent of the District's Board of Directors as is stated herein and as otherwise required in order to comply with applicable law.

### SECTION 6: OPERATION

This Ordinance supersedes any prior rule, regulation, ordinance, or resolution inconsistent with the terms hereof and shall take effect thirty (30) days after adoption.

ADOPTED this 4th day of April, 2019.

#### ROLL CALL

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Ron Clark, President, Board of Directors

ATTEST:

\_\_\_\_\_  
Sandy Haas, Secretary, Board of Directors



## **RESOLUTION NO. 2019-02**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING RULES AND REGULATIONS FOR THE USE OF ITS PUBLIC PARKS AND RECREATION FACILITIES**

WHEREAS, the Helendale Community Services District (“the District”) is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

WHEREAS, pursuant to Ordinance No. 2019-01 adopted by the District’s Board of Directors on April 4, 2019, the District is authorized to establish rules and regulations for the administration, operation, and use and maintenance of its facilities and services related to the exercise of its powers to acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Helendale Community Services District as follows:

#### **SECTION 1: RULES AND REGULATIONS**

The rules and regulations attached hereto as Exhibit “A” and incorporated herein by this reference are hereby adopted and shall govern the use of District recreation facilities, including, but not limited to, parks and open space.

#### **SECTION 2: ENFORCEMENT**

The District’s General Manager is hereby authorized to take all necessary actions to enforce this Resolution and to issue permits to engage in specified recreational activities in specified parks or areas owned or governed by the District subject to the usage restrictions set forth herein.

#### **SECTION 3: EXCEPTIONS**

The provisions of the above sections shall not be construed to prohibit persons from engaging in organized recreational activities conducted and scheduled by the District or to prohibit the District from conducting such activities.

#### **SECTION 4: SEVERABILITY**

This Resolution and various parts, sections, and clauses hereof are hereby declared to be

severable. If any part, sentence, paragraph, section, or clause is adjudged unconstitutional or invalid by a court of record, the remainder of this Resolution shall not be affected thereby. The District's Board of Directors hereby declares that it would have passed this Resolution, and each part thereof, regardless of the fact that one or more of such parts would be declared unconstitutional or invalid.

**SECTION 5: OPERATION**

This Resolution supersedes any prior rule, regulation, ordinance, or resolution inconsistent with the terms hereof and shall take effect thirty (30) days after adoption.

**ADOPTED this 4th day of April, 2019, by the following vote:**

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Ron Clark, President, Board of Directors

ATTEST

\_\_\_\_\_  
Sandy Haas, Secretary, Board of Directors

**EXHIBIT A**  
**HELENDALE COMMUNITY SERVICES DISTRICT**  
**PARK RULES AND REGULATIONS**

**SECTION 1: Use of Park Property**

No person in a park shall do any of the following:

- A. Willfully mark, deface, disfigure, injure, tamper with or displace or remove any buildings, tables, benches, fences/railing, paving or paving material, water lines or other public utilities or parts or appurtenances whatsoever, either real or personal;
- B. Litter, soil or defile restrooms.
- C. Dig or remove any soil, rock, stones, trees, shrubs or plants, down timber/poles, chips or other wood or materials, or make any excavation by tool, equipment, blasting or other means or agency. It is unlawful to gather from within the park any type of plant material;
- D. Construct or erect any building or structure of whatever kind, whether permanent or temporary in character, or run or string any public service utility into, upon or across such lands;
- E. Drive upon any lawn or grass plot, unless by special permission or for special event;
- F. Damage, cut, carve, transplant or remove any tree or plant, or injure the bark, or pick the flowers or seeds of any tree or plant. Nor shall any person attach any rope, wire, or other contrivance to any tree or plant. No person shall dig in, or otherwise disturb any grass area, or in any way injure or impair the natural beauty or usefulness of any areas;
- G. Climb any tree or walk, stand or sit upon any monuments, fountains, fences, or upon any other property not designated or customarily used for such purposes;
- H. Hunt, shoot any animal, or bird; nor shall any person remove or have in his possession the eggs or nest of any bird.
- I. Use any system for amplifying sounds, whether for speech or music or otherwise, unless previously approved by the CSD.

**SECTION 2: Behavior of Persons on Parks**

No person in a park shall do any of the following:

- A. Bring to a park facility any alcoholic beverages, and no person may drink alcoholic beverages at any time in a park, except during special events when a beer garden is available or during private park use per separate arrangement with the CSD.
- B. Enter or remain in a park while under the influence of intoxicating liquor or any drug;
- C. Have brought, or have in his possession, or set off, or otherwise cause to explode or discharge or burn, any firecrackers, torpedoes, rockets, or other fireworks or explosives of inflammable material, or discharge them or throw them into any such area from land or any highway adjacent thereto. This prohibition includes any substance, compound, mixture or article that, in conjunction with any other substance or compound would be dangerous from any of the foregoing standpoints;
- D. No dogs are permitted at the Park (excludes certified service dogs) except for events noticed as "dog-friendly". At which  
no person having the control or care of any dog shall suffer or permit such dog to enter or remain in a park and then only if it is led by a leash of suitable strength not more than six feet in length; and the owner and the attendant shall be responsible for any damage

caused, in any event, by such dog, even if on leash;

E. Lead, ride, drive, keep or let loose any animal of any kind at any time on park property.

G. Enter an area posted as "Closed to the Public," and no person shall use, or abet the use of, any area in violation of posted notices;

H. Play or bet at or against any game which is played, conducted, dealt, or carried on for money, chips, shell, credit or any other representative of value, or maintain or exhibit any gambling table or other instrument of gambling or gaming, or play any game prohibited by any other ordinance of the County of San Bernardino;

I. Sleep, or protractedly lounge, on the seats, benches, or other areas, or engage in loud, boisterous, threatening, abusive, insulting, or indecent language, or engage in any disorderly conduct or behavior tending to be a breach of the public peace;

J. Use, carry, or possess firearms of any description, or air rifles, spring guns, bow and arrows (except in designated archery range), slings or any other forms of weapons potentially dangerous to human safety. Current CCW permit holders exempt. Shooting into park areas from beyond park boundaries is prohibited;

K. Solicit alms or contributions for any purpose, whether public or private, unless a fund-raising activity approved by the Helendale CSD prior to the event;

L. Indulge in riotous, boisterous, threatening or indecent conduct.

O. No person shall skate or rollerblade in a manner that causes damage to park amenities or threatens the safety or well being of park patrons.

### **SECTION 3: Sanitation Requirements**

No person in a park shall do any of the following:

A. Dump, deposit or leave any bottles, broken glass, ashes, paper, boxes, cans, refuse or trash on the grounds thereof. Such items shall be placed in the proper receptacles where these are provided; and, where such receptacles are not provided, all such rubbish or waste shall be carried away from the park by the person responsible for its presence, and properly disposed of elsewhere.

### **SECTION 4: Vehicle Requirements**

No person in the park shall do any of the following:

A. Fail to comply with all applicable provisions of the Vehicle Code of the state in regard to equipment and operation of vehicles, together with such regulations as are contained in this chapter and any other laws regulating traffic;

B. Fail to obey all traffic officers and park employees who are hereafter authorized and instructed to direct traffic in the parks in accordance with the provisions of this chapter and such supplementary regulations as may be issued by the CSD;

C. Fail to observe carefully all traffic signs indicating speed, direction, caution, stopping or parking and all other signs posted for proper control and to safeguard life and property;

D. Ride or drive a vehicle at a rate of speed exceeding five miles an hour;

E. Drive any vehicle on any area except paved roads, dirt roads or parking areas, or such other areas as may be specifically designated as temporary parking areas by the CSD;

F. Park a vehicle in other than an established or designated parking area, and such use shall be in accordance with the posted directions there, and with the instructions of any CSD Staff who may be present;

G. Ride a bicycle on other than a paved road or path. A bicyclist may wheel or push a bicycle by hand over any grassy area in which bicycle riding is otherwise prohibited;

I. Bicyclists shall at all times operate their machine with reasonable regard to the safety of others, signal all turns, pass to the left of any vehicle they are overtaking and pass to the right of any vehicles they may be meeting;

J. Ride any other person on a bicycle, except where the bicycle is built for operation by more than one person;

#### **SECTION 5: Bathing Restrictions**

No person in the park shall bathe in any fountain or sink or puddle of water.

#### **SECTION 6: Picnic Area Use Restrictions**

No person in a park shall do any of the following:

A. Picnic or lunch in a place other than one designated for that purpose. Staff shall have the authority to regulate the activities in such areas, when necessary to ensure the comfort and convenience of all. Visitors shall comply with any directions given to achieve this end. Individual tables and benches shall be used on the basis of "first come, first served" unless previously reserved with the CSD;

B. Use any portion of the picnic areas, or any of the park structures for the purpose of holding picnics, to the exclusion of other persons unless reserved previously with the CSD, and no person shall use such area and facilities for an unreasonable length of time;

#### **SECTION 7: Advertising and Sale Restrictions**

A. No person in a park shall, without prior permission from the CSD, do any of the following:

1. Expose or offer for sale any article or thing, nor shall he station or place any stand, cart or vehicle for the transportation, sale or display of any such article or thing;
2. Announce, advertise or call the public attention in any way to any article or service for sale or hire;
3. Paste, glue, tack or otherwise post any sign, placard, advertisement or inscription.

#### **SECTION 8: Closing Hours-Prohibitions**

No person in a park shall do any of the following:

A. Remain, stay or loiter in any public park, between the hours of operation, or as may otherwise be designated for maintenance purposes or use by special arrangement.

B. Set up tents or other temporary shelter for the purpose of overnight camping, nor shall any person park or leave in a park, after closing hours, any vehicle or movable structure to be used, or that could be used, for such purposes, such as a horse trailer, camp trailer, pickup camper, or the like;

C. Park or leave in a park, after closing hours, any vehicle.

#### **SECTION 9: Towing of Vehicles Remaining after Closing Hours**

Any vehicle or movable structure left in a park after closing hours may be towed away to a public garage at the owner's expense.

**SECTION 10: Closing Sections of Park Property**

Any section or part of a park may be declared closed to the public at any time, and for any interval of time, either temporarily or at regular and stated intervals (daily or otherwise), and either entirely or merely to certain uses, as the District may reasonably find necessary.