



# HELENDALE COMMUNITY SERVICES DISTRICT

26540 VISTA ROAD, SUITE C, HELENDALE, CA 92342

## REGULAR BOARD MEETING

Thursday, June 18, 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:

**Join:** <https://teams.microsoft.com/meet/267428797054809?p=F7ta6CU5jsLpZs6KX3> Meeting ID: 267 428 797 054 809 Passcode: Sw3mp9yB Dial in (213) 436-3171 Phone conference ID: 311 961 849#

### 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 – June 4, 2026
- b. April Financials

#### 4. Reports

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

### Regular Business

5. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2026-12: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Refuse Disposal Land Use Fees for Fiscal Year 2027
6. Discussion and Possible Action Regarding Approval of Open Purchase Orders for Fiscal Year 2027
7. Discussion and Possible Action Regarding Use of the Community Center and Parking Lot for Sunsetters Car Club and Lions Club Events
8. Discussion and Possible Action Regarding Concert in the Park Program Operations and Future Direction
9. Discussion and Possible Action Regarding Adoption of Resolution No. 2026-13 Resolution of the Board of Directors of the Helendale Community Services District Approving Memorandum and First Amendment to Communications License Agreement

**Other Business**

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

11. 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 18, 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 June 4, 2026
- B. April 2026 Financial Reporting



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

Date: June 4, 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; Gavin Nemake, Maintenance Worker I

**Consultants/Guests**

Steve Kennedy, Legal Counsel

**Members of the public**

There were four members of the public in attendance.

**1. APPROVAL OF AGENDA**

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

**Second** Director Rosenberg

**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 21, 2026

b) Bills Paid Report – June 4, 2026

**Discussion:**None

**Motion:** Director Rosenberg 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 Silver Lakes Association meeting and shared the news of SLA Board member Joy Boni’s passing. She also noted that Board member Steve Donnelly resigned. Progress is being made on the General Manager and Rec Lead positions. She noted that one of Helendale CSD’s General Manager’s – Craig Carlson, attended the SLA Board meeting and commented that it would be nice to have a Helendale CSD representative at the SLA meetings. She asked for another support letter for the grade separation project. She also announced that CERT will now be meeting on the second Tuesday of every month. She reported that the ad hoc committee met to discuss concert in the park safety. She noted that the BNSF project was ratified. And lastly said that she put out flyers for the Burrtec tour.

Director DeVries echoed Director Guinn’s report

Director Cardenas reported that he attended the TAC committee meeting and will bring a report to the next meeting.

Director Rosenberg echoed Director Guinn and DeVries reports.

b. General Managers Report

**Regular Business**

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

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

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

**Second** Director DeVries

**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. 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  
**Discussion:** A public hearing was held to inform the public of the proposed CPI-based rate adjustment, receive questions or comments, and determine whether a majority protest exists.

The proposed rate increase of 3.28% (effective July 1, 2026, FY27) is authorized under Section 10.05 of the agreement. The Board accepted the CPI request at the March 19 meeting and directed staff to issue the required public notice. The agreement caps CPI adjustments at 4%.

Historical CPI adjustments were noted, ranging from 1.87% to 8.7% in prior years.

The agreement also allows for extraordinary rate adjustments under specified conditions (Section 10.08); however, no such request has been made by Burrtec.

The presentation focused primarily on residential rates, with commercial and bin service rates varying by service type as detailed in Exhibit A.

As of the hearing, no inquiries or protests had been received. Protests may be submitted until the close of the hearing, at which time the Board will determine whether a majority protest exists.

Public Hearing Open: 6:46 pm

Public Comments: None

Public Hearing Close: 6:46 pm

**Motion:** Director Rosenberg made a motion to adopt Resolution 2026-08 determining that there was no majority protest to the proposed increase to refuse collection service charges.

**Second:** Director 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

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

**Discussion:** The Table of Organization was previously presented to and approved by the Board at the March 5 meeting. It is a required component of the budget process, provides Board authorization for positions and salary ranges for FY27, and will be included in the District's FY27 budget. The Organizational Chart reflects the full-time equivalents (FTEs) shown in the Table and how the positions are structured.

Staff identified a miscalculation in the FY27 Table of Organization presented at the March 5 meeting. The Admin staff allocation was listed as 0.78 FTE (1,622.4 hours) for two part-time employees; however, one employee is eligible for 720 hours and the other for 1,000 hours annually. The Table has been updated to reflect 0.83 FTE for Admin.

Additionally, the Wastewater OIT position will be reduced to 1.25 FTE, and the TPO I position will be increased to 0.75 FTE in anticipation of an OIT receiving Grade I certification in the last quarter of FY27.

Staff also noted that hours for an additional part-time Admin employee were omitted from the FY26 Table of Organization presented in March. Staff is requesting Board approval for an additional 126 hours for the remainder of the fiscal year to support front office needs.

**Motion:** Director DeVries made a motion to adopt the table of organization for Fiscal Year 2027 and 4<sup>th</sup> Quarter of 2026

**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

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

**Discussion:** The District conducted the required public hearing in accordance with AB 2561.

The requirements include reporting on current vacancies, discussing recruitment and retention efforts, identifying hiring barriers and operational challenges, and providing an opportunity for employee organization input. District employees are not represented by a union or bargaining unit.

State law requires this hearing to occur annually prior to adoption of the budget and to allow for public input on workforce needs.

As of the hearing, no written comments had been received and there are no current vacancies.

Current recruitment and retention efforts include competitive wages and benefits, annual COLA and merit-based increases, certification incentives, paid training and continuing education, a tuition reimbursement program, and compensation benchmarking with neighboring agencies.

Workforce challenges include PEPR-related impacts to retirement competitiveness, rural location, commuting and fuel costs, limited advancement opportunities, competition from larger agencies, certification and training requirements, and a limited local workforce for specialized positions.

Potential strategies identified include longevity pay, recruitment bonuses, relocation assistance for critical positions, an enhanced employee recognition program, alternative work schedules, and modified public office hours while maintaining service levels. Director Guinn suggested interfacing with colleges and high schools. President Clark suggested looking at retirement incentives.

Public Hearing Open: 6:54 pm

Public Comments: Scott Limbacher, Resident – applauded the District’s efforts for retention, adding that no vacancies speaks volumes about the leadership.

Public Hearing Close: 7:06 pm

**Motion:** Director DeVries made the motion to accept the report on vacancies, recruitment and retention efforts.

**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

- 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  
**Discussion:** The District emphasized its commitment to transparency, including open books, no secret agenda, and welcoming public inquiry. The budget provides information about the District and reflects relevant policies related to fiscal responsibilities and legal compliance. Enterprise funds include Water, Wastewater, and Solid Waste. Governmental funds include the Recycling Center, Rental Property, Park and Recreation, and Administrative Operations. The budget is a tool constructed based on staff’s best professional estimates for the upcoming year and includes a 3.5% COLA effective July 1, 2026. Monthly financial reports provide regular performance updates, and a mid-year budget review allows for adjustments. Capital Improvement Project (CIP) amounts are not included in the budget detail. CIP projects are completed as possible, and projects exceeding the General Manager’s signing authority are brought to the Board for approval. CIP projects were discussed. Water Fund Increase in salaries and related employment costs. Contractual services increased \$7,000 for electrical at the new shop. Education increased \$4,350 due to certification CEU. Electricity increased 5% (\$11,419.60). Operations and maintenance decreased \$25,000 due to fewer meters. Operating supplies increased \$20,000 for chlorine. CIP projects were discussed.

Wastewater Fund Revenue decreased from \$2,032,636.60 to \$2,021,206.80 (\$11,429.80), mostly due to decreases in estimated new construction related costs.

Expenses decreased from \$1,856,483.28 to \$1,661,863.37 (-\$194,619.91) due to decreases in admin allocation and software/GIS support.

Increases included salaries and related costs, lab analysis (\$3,000), contractual services (\$9,000), monitoring well contractor, education and training (\$6,655), higher certifications/.5 FTE employee, and operating supplies (\$18,000) for safety equipment. CIP projects were discussed.

Solid Waste Revenue increased from \$977,750.22 to \$1,086,274.18 (\$108,524.96) due to the Burrtec rate increase and salaries (\$3,370).

Expenses decreased in green waste disposal by \$8,000 and chipper.

Recycling Center / Thrift Revenue increased from \$977,750.22 to \$1,086,274.18 (\$108,524.96) due to the Burrtec rate increase and salaries (\$3,370).

Expenses decreased in green waste disposal by \$8,000 and chipper.

Property Rentals Revenue decreased from \$141,105.37 to \$139,668 due to decreased lease with equestrian tenant.

Expenses increased in contractual services (\$10,000) for block wall repair and operations and maintenance.

Parks and Recreation Revenue increased from \$538,176.96 to \$603,844.96 (\$65,668.00) due to increased Board discretionary revenue and sports fees.

Expenses increased from \$387,297.50 to \$400,803.50 (\$13,506.00), including contractual services for park maintenance, operations and maintenance (\$2,000), sports costs, and Concerts in the Park.

Decreases in operations and maintenance (\$5,000) and equipment rental.

Administration Revenue increased in site tower rent from \$188,563 to \$222,728, property taxes from \$136,647 to \$159,773, and franchise fees.

Expenses included decreased salaries and related costs (\$393,752) and contractual services (\$27,874) due to Infosend moving to printing and postage.

Increases included legal services (\$15,000), election expenses (\$6,000), insurance (\$4,515), and operations and maintenance (\$10,800).

Community promotions decreased by \$2,000.

**Motion:** Director Rosenberg made a motion to adopt Resolution 2026-11, approving the Fiscal Year 2027 Annual Budget and authorizing expenditures therefrom and allowing Staff to make certain non-substantive changes

**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

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

**Discussion:** State law under Article XIII B of the California Constitution requires the District to establish an annual appropriations limit for tax proceeds and assessments, adjusted annually based on population and inflation.

The FY 2027 Gann Limit is calculated at \$1,096,257.52, an increase of \$45,928.52 from the prior year limit of \$1,050,329 using an income factor of 1.0495 and a population factor of 0.9945.

Estimated FY 2027 taxes and assessments total \$449,001.72, which is \$647,255.80 below the appropriations limit. The District is not expected to exceed the voter-approved limit. Any revenues collected above the limit must be returned to taxpayers through future tax rate adjustments.

**Motion:** Vice President Cardenas made the motion to adopt Resolution 2026-10: Establishing the Appropriations Limit for Fiscal Year 2026, Pursuant to Article XIII B of the California State Constitution

**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

11. Discussion and Possible Action Regarding Adoption of Resolution No. 2026-11 Authorizing Investment of District Funds in the Local Agency Investment Fund (LAIF)

**Discussion:** Board action is needed to update the District’s existing LAIF authorization resolution. The District already participates in LAIF; however, the current resolution is outdated. Updates include changing the title from General Manager to General Manager – Administration/Recreation, removing the Board Secretary as an authorized representative, and aligning account authorization with the District’s current tri-lateral leadership structure.

**Motion:** Director Guinn made the motion to adopt Resolution No. 2026-11 authorizing investment transactions through LAIF and updating authorized representatives.

**Second:** Director DeVries

**Vote**

President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
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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

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

**Discussion:** Ordinance No. 2019-01 and Resolution No. 2019-02 were adopted in 2019 and establish the District’s authority to regulate parks and recreation facilities, including enforcement mechanisms and penalties for violations. The Board was provided an opportunity to evaluate whether the current rules still meet community needs.

Ordinance No. 2019-01 authorizes adoption of park rules and regulations, establishes enforcement authority, provides penalties for violations, and allows denial of future park access. Resolution No. 2019-02 adopts the specific park rules and regulations, authorizes General Managers to enforce them, and allows permits for approved recreational activities. Existing rules address protection of park property, public safety, and facility use, including prohibitions on vandalism, damage to landscaping, unauthorized structures, alcohol (except approved events), illegal drugs, fireworks, and weapons (with limited exceptions), as well as regulations for advertising, sales, parking, and park hours.

Violations may result in removal from District facilities, denial of future park access, civil action, or criminal enforcement.

Legal counsel discussed the prohibition of political campaigning at park facilities

The Board directed staff to add procedures for holding events at the park, defining hours and political campaigning at park facilities. The Board also directed Staff to install a sign with park rules at the community park and add the rules to the District’s website.

**Other Business**

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

Dog park improvements. Presentation from Lahontan on Pfas.

*President Clark called for a brief recess at 8:18 pm*

*The Board went into closed session at 8:25 pm*

**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

*Closed session adjourned at 8:44 pm*

15. Report of Closed Session Items

Legal Counsel reported the Board met in closed session to discuss the item on the agenda; no reportable action was taken.

16. **Adjournment**

President Clark adjourned the meeting at 8:44 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.*

# April 2026 Financial Reporting



**Preliminary Results – Subject to Change  
(Unaudited)**

*Prepared by*



*\*No assurance is provided on the financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



**Helendale CSD**  
**Statement of Revenues & Expenses - Water**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 135,715	\$ 1,355,680	\$ 1,632,679	83%	\$ 1,333,523
3 Water Sales	68,907	738,663	840,792	88%	625,757
4 Standby Charges	3,421	18,837	26,220	72%	21,701
5 Other Operating Revenue	5,520	98,494	117,710	84%	84,871
<b>6 Total Operating Revenues</b>	<b>213,564</b>	<b>2,211,674</b>	<b>2,617,401</b>	<b>84%</b>	<b>2,065,852</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	669,405	-	0%	-
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>669,405</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>11 Total Revenues</b>	<b>213,564</b>	<b>2,881,079</b>	<b>2,617,401</b>	<b>110%</b>	<b>2,065,852</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	39,006	404,043	511,480	79%	371,746
15 Benefits	16,043	156,115	202,810	77%	131,018
<b>16 Total Salaries &amp; Benefits</b>	<b>55,050</b>	<b>560,158</b>	<b>714,290</b>	<b>78%</b>	<b>502,764</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	2,869	47,506	57,975	82%	49,139
19 Power	15,666	208,942	224,405	93%	174,701
20 Operations & Maintenance	8,993	154,246	182,500	85%	131,614
21 Rent/Lease Expense	800	9,260	12,200	76%	9,997
22 Permits & Fees	-	27,696	40,225	69%	35,013
<b>23 Total Transmission &amp; Distribution</b>	<b>28,328</b>	<b>447,651</b>	<b>517,305</b>	<b>87%</b>	<b>400,463</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	432	5,267	6,150	86%	3,254
26 Office & Other Expenses	27	1,720	4,193	41%	5,579
27 Admin Allocation	69,003	690,030	828,036	83%	569,854
<b>28 Total General &amp; Administrative</b>	<b>69,462</b>	<b>697,017</b>	<b>838,379</b>	<b>83%</b>	<b>578,686</b>
29 Debt Service	-	322,602	346,309	93%	335,393
<b>30 Total Expenses</b>	<b>152,840</b>	<b>2,032,055</b>	<b>2,416,283</b>	<b>84%</b>	<b>1,817,307</b>
<b>31 Net Income (Loss) Before Other Items</b>	<b>60,724</b>	<b>849,024</b>	<b>201,118</b>		<b>248,545</b>
32 Sale or Lease of Water Rights	243,109	321,085	300,000	107%	249,900
33 Capital Expenses	-	(2,371,155)	(1,621,000)	146%	-
<b>34 Net Income (Loss)</b>	<b>\$ 303,833</b>	<b>\$ (1,201,046)</b>	<b>\$ (1,119,882)</b>		<b>\$ 498,445</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 01-Water Revenues and Expenses

**Line 2 Meter Charges:** Includes fixed monthly charge for water service. YTD is trending in line with target budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over target budget due to higher consumption in the summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD can trend over or under budget depending on timing of property tax receipts.

**Line 5 Other Operating Revenue:** Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees.

**Line 8 Grant Revenue:** Includes any grant funding received during the fiscal year.

**Line 9 Miscellaneous Income (Expense):** Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received in August for \$172.2K, October for \$368.2K and \$126.3K in February.

**Line 14 Salaries:** Includes salaries for water employees.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training.

**Line 18 Contractual Services:** Includes lab testing, engineering, geographic information system (GIS) support & other contract services.

**Line 19 Power:** Includes electricity usage for transmission & distribution. YTD is trending over target budget due to higher consumption and rate increases.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expenses, uniforms, vehicle maintenance, and vehicle fuel. YTD can trend over/under budget due to need and the timing of services.

**Line 21 Rent/Lease Expense:** Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites.

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. Water System annual fees were paid in December.



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

**Line 25 Utilities (G&A):** Includes gas and telephone expenses. YTD is trending slightly over target budget due to increased telephone expenses than anticipated in the budget.

**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

**Line 27 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which water receives 50%.

**Line 29 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan are made in December and June, while payments on the MFC loan are made in February and August.

**Line 32 Sale or Lease of Water Rights:** Includes water rights leases to the City of Victorville and Silver Lakes Association. YTD activity includes 147 AF Lease to Silver Lakes Association and Sale and lease of water rights to the City of Victorville.

**Line 33 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$8.7K – Interior Ops Building
- \$2.3K – AMI Meters
- \$2.26M - Water Rights Purchase
- \$32.1K – Solar Roof Project
- \$62.0K – Water Equipment – Trailer Purchase



**Helendale CSD**  
**Statement of Revenues & Expenses - Sewer**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 164,446	\$ 1,635,838	\$ 1,961,647	83%	\$ 1,576,144
3 Standby Charges	2,166	15,181	24,510	62%	20,913
4 Other Fees & Charges	2,500	43,949	46,479	95%	29,921
5 Interfund Transfer In/(Out)	5,964	59,643	71,571	83%	-
6 Other Income/(Expense)	-	6,500	-	0%	-
<b>7 Total Revenues</b>	<b>175,076</b>	<b>1,761,110</b>	<b>2,104,208</b>	<b>84%</b>	<b>1,626,978</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	31,637	311,846	446,410	70%	319,857
11 Benefits	12,866	117,400	156,051	75%	105,913
<b>12 Total Salaries &amp; Benefits</b>	<b>44,504</b>	<b>429,246</b>	<b>602,461</b>	<b>71%</b>	<b>425,771</b>
<b>13 Sewer Operations</b>					
14 Contractual Services	4,195	75,945	135,335	56%	97,866
15 Power	11,180	118,442	144,150	82%	111,081
16 Operations & Maintenance	5,303	42,536	66,900	64%	54,811
17 Permits & Fees	446	37,435	44,300	85%	36,069
<b>18 Total Sewer Operations</b>	<b>21,123</b>	<b>274,359</b>	<b>390,685</b>	<b>70%</b>	<b>299,826</b>
<b>19 General &amp; Administrative</b>					
20 Utilities	412	4,717	5,350	88%	4,457
21 Office & Other Expenses	1,060	12,460	15,960	78%	17,884
22 Admin Allocation	67,623	676,229	811,475	83%	558,457
<b>23 Total General &amp; Administrative</b>	<b>69,094</b>	<b>693,407</b>	<b>832,785</b>	<b>83%</b>	<b>580,797</b>
24 Debt Service	-	51,061	102,123	50%	85,068
<b>25 Total Expenses</b>	<b>134,721</b>	<b>1,448,073</b>	<b>1,928,054</b>	<b>75%</b>	<b>1,391,462</b>
<b>26 Net Income (Loss) Before Other I</b>	<b>40,355</b>	<b>313,037</b>	<b>176,153</b>		<b>235,516</b>
27 Capital Expenses	(77,203)	(580,277)	(1,100,000)	53%	-
<b>28 Net Income (Loss)</b>	<b>\$ (36,848)</b>	<b>\$ (267,240)</b>	<b>\$ (923,847)</b>		<b>\$ 235,516</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 02-Sewer Revenues and Expenses

**Line 2 Sewer Charges:** Includes the monthly charge for sewer services. YTD is trending in line with target budget.

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over target due to conservative budgeting due to the unpredictable nature to these fees.

**Line 5 Interfund Transfer In/(Out):** This line includes the monthly repayment of the interfund loan from Sewer to Parks. YTD is trending over target budget due to higher than anticipated residential late fees.

**Line 6 Other Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes the sale of a Dodge truck in July.

**Line 10 Salaries:** Includes salaries for all sewer employees.

**Line 11 Benefits:** Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training.

**Line 14 Contractual Services:** Includes lab testing, engineering, GIS support & other contractual services.

**Line 15 Power:** Includes electricity used for Sewer. YTD is trending in line with target budget.

**Line 16 Operations & Maintenance:** Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, and small tools.

**Line 17 Permits and Fees:** Includes all annual permits and fees paid to the state. YTD is trending in line with target budget.

**Line 20 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is trending over target budget due to increased telephone charges.

**Line 21 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

**Line 22 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds of which wastewater receives 49%.



## Helendale CSD

### Financial Statement Analysis

### April 2026 – 83% of Fiscal Year

**Line 24 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

**Line 27 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$4.1K – BioFilter Rebuild TF#1 & TF#2
- \$3.6K – Fine Bar Screen Replacement
- \$502.1K – Tertiary Engineering
- \$32.1K – Solar Roof Project
- \$12.0K – Wastewater Treatment Plant Lighting
- \$10.6K – Smithson Lift Station Pump #3
- \$13.2K – Blower Room Electrical Upgrade
- \$2.5K – Wastewater Maintenance Building Sprinkler System



**Helendale CSD**  
**Statement of Revenues & Expenses - Recycling Center**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 32,720	\$ 292,138	\$ 300,000	97%	\$ 249,900
3 Donations	-	1	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>32,720</b>	<b>292,139</b>	<b>291,000</b>	<b>100%</b>	<b>249,900</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	16,764	180,049	206,964	87%	159,487
10 Benefits	3,426	34,655	44,604	78%	29,017
<b>11 Total Salaries &amp; Benefits</b>	<b>20,190</b>	<b>214,705</b>	<b>251,568</b>	<b>85%</b>	<b>188,504</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	198	198	2,500	8%	2,083
14 Operations & Maintenance	2,813	13,796	10,600	130%	8,126
<b>15 Total Recycling Center Operations</b>	<b>3,011</b>	<b>13,994</b>	<b>13,100</b>	<b>107%</b>	<b>10,208</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,130	13,608	14,500	94%	10,662
18 Office & Other Expenses	1,882	14,838	10,000	148%	7,081
<b>19 Total General &amp; Administrative</b>	<b>3,012</b>	<b>28,445</b>	<b>24,500</b>	<b>116%</b>	<b>17,743</b>
<b>20 Total Expenses</b>	<b>26,213</b>	<b>257,144</b>	<b>289,168</b>	<b>89%</b>	<b>216,455</b>
<b>21 Net Income (Loss) Before Other Items</b>	<b>6,507</b>	<b>34,995</b>	<b>1,832</b>		<b>33,445</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss)</b>	<b>\$ 6,507</b>	<b>\$ 34,995</b>	<b>\$ 1,832</b>		<b>\$ 33,445</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 03-Recycling Center Revenues and Expenses

**Line 2 Retail Sales:** Includes sales revenues from the Thrift Store. YTD is trending over target budget due to increased sales.

**Line 3 Donations:** Donations are not budgeted due to the unexpected nature of these revenues.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05). This transfer is done at year-end for the audit.

**Line 5 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income.

**Line 9 Salaries:** Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending slightly over target budget due to increase in part-time wages.

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending slightly under target budget.

**Line 13 Contractual Services:** Includes software support and other contract services. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to the timing of purchases as needed.

**Line 17 Utilities (G&A):** Includes electricity and telephone expenses. YTD is trending over target budget due to higher electricity and telephone expenses than anticipated in budget.

**Line 18 Office & Other Expenses:** Includes advertising, bank charges, and other miscellaneous expenses. YTD is over budget due to increased credit card fees.

**Line 21 Net Income:** Net income in the Recycling Center is moved to Parks & Recreation Fund (Fund 5) at year-end during the audit through Board Discretionary Revenue.

**Line 22 Capital Expenses:** There is no activity YTD.



**Helendale CSD**  
**Statement of Revenues & Expenses - Property Rental**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 11,639	\$ 121,200	\$ 146,388	83%	\$ 121,941
3 Other Income	-	49	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>11,639</b>	<b>121,249</b>	<b>146,388</b>	<b>83%</b>	<b>121,941</b>
<b>6 Expenses</b>					
7 Contractual Services	-	6,460	10,000	65%	8,330
8 Utilities	1,131	8,529	14,376	59%	10,626
9 Operations & Maintenance	111	5,364	8,400	64%	11,167
10 Debt Service	-	26,544	53,088	50%	42,285
11 Capital Expenses	-	32,091	-	0%	-
<b>12 Total Expenses</b>	<b>1,243</b>	<b>78,987</b>	<b>85,864</b>	<b>92%</b>	<b>72,408</b>
<b>13 Net Income (Loss)</b>	<b>\$ 10,396</b>	<b>\$ 42,262</b>	<b>\$ 60,524</b>		<b>\$ 49,533</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 04-Property Rental Revenues and Expenses

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending in line with target budget.

**Line 3 Other Income:** Includes penalties and other miscellaneous income; due to the unexpected nature of these revenues these accounts are not budgeted.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Property Rental Fund (Fund 04) to Parks & Recreation Fund (Fund 05) at year-end.

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

**Line 8 Utilities:** Includes electric & gas expenses for the rental properties. YTD is trending slightly under target budget.

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties.

**Line 10 Debt Service:** Includes interest and principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

**Line 11 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



**Helendale CSD**  
**Statement of Revenues & Expenses - Parks & Recreation**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 2,730	\$ 40,231	\$ 37,900	106%	\$ 27,489
3 Property Taxes	1,857	18,182	23,000	79%	19,159
4 Donations & Sponsorships	7,760	19,375	-	0%	-
5 Rental Income	2,080	27,253	23,575	116%	20,054
6 Developer Impact Fees	-	8,600	10,320	83%	5,731
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(59,643)	(71,571)	83%	(59,619)
9 Board Discretionary Revenue	70,067	427,121	443,382	96%	383,028
10 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>11 Total Revenues</b>	<b>78,530</b>	<b>481,121</b>	<b>466,606</b>	<b>103%</b>	<b>395,844</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	581	15,457	38,246	40%	26,835
15 Benefits	944	2,072	5,925	35%	3,300
<b>16 Total Salaries &amp; Benefits</b>	<b>1,526</b>	<b>17,529</b>	<b>44,171</b>	<b>40%</b>	<b>30,135</b>
17 Program Expense	9,406	75,525	75,475	100%	58,864
18 Contractual Services	7,592	78,204	107,960	72%	86,445
19 Utilities	3,764	39,415	57,838	68%	48,181
20 Operations & Maintenance	1,055	11,076	27,650	40%	24,814
21 Permits & Fees	-	1,185	1,733	68%	1,444
22 Other Expenses	-	483	900	54%	750
<b>23 Total Expenses</b>	<b>23,343</b>	<b>223,417</b>	<b>315,727</b>	<b>71%</b>	<b>250,631</b>
<b>24 Net Income (Loss) Before Other Items</b>	<b>55,186</b>	<b>257,704</b>	<b>150,879</b>		<b>145,212</b>
25 Capital Expenses	(40,815)	(88,736)	(119,000)	75%	-
<b>26 Net Income (Loss)</b>	<b>\$ 14,371</b>	<b>\$ 168,968</b>	<b>\$ 31,879</b>		<b>\$ 145,212</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 05-Parks & Recreation Revenues and Expenses

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees, and concert in the park vendor fees. YTD is over target budget due to higher Basketball and Youth Soccer league fees and Park Vendor fees that were not included in the budget.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships, and other donations/sponsorships.

**Line 5 Rental Income:** Includes rental income from the water shop, community center room rental, and church rental. YTD activity is over target budget due to higher cheer camp receipts than budgeted, and the timing of the annual field rental paid in November.

**Line 6 Developer Impact Fees:** Includes park development impact fees charged for new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place.

**Line 7 Grant Revenue:** There is no activity YTD.

**Line 8 Interfund Transfer Out/(In):** This line shows the year end transfer of cash balance from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

**Line 9 Board Discretionary:** Board Discretionary Revenue in December includes the following:

- Radio Tower Site Rent – \$10,399
- Property Taxes – \$50,171
- Solid Waste Franchise Fees – \$11,354
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,857)

**Line 10 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income.

**Line 14 Salaries:** Includes part-time Parks and Recreation employees. YTD is trending below target budget.

**Line 15 Benefits:** Includes worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending below target budget in line with decreased salaries.



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is over target budget due to timing of camps, program supplies, and concert expenses.

**Line 18 Contractual Services:** Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget.

**Line 19 Utilities:** Includes gas and electricity for parks and the community center, along with telephone & electricity for street lighting.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services.

**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino County fees.

**Line 22 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges.

**Line 25 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$6.3K – Park Sound System
- \$0.7K – Park Lighting North
- \$49K – Solar Roof Project
- \$11.2K – Park Door Locks
- \$21.6K – Concerts in Park Sound System



**Helendale CSD**  
**Statement of Revenues & Expenses - Solid Waste Disposal**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 63,338	\$ 584,722	\$ 699,201	84%	\$ 552,990
3 Assessments & Fees	86,097	239,239	247,000	97%	204,166
4 Other Charges	4,487	31,621	31,549	100%	21,211
5 Grant Revenue	-	7,328	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>8 Total Revenues</b>	<b>153,922</b>	<b>862,909</b>	<b>977,750</b>	<b>88%</b>	<b>778,367</b>
<b>9 Expenses</b>					
<b>10 Salaries &amp; Benefits</b>					
11 Salaries	4,222	43,625	54,850	80%	42,969
12 Benefits	2,107	20,223	26,286	77%	16,920
<b>13 Total Salaries &amp; Benefits</b>	<b>6,329</b>	<b>63,847</b>	<b>81,136</b>	<b>79%</b>	<b>59,889</b>
14 Contractual Services	251,148	563,687	717,673	79%	578,729
15 Disposal Fees	16,406	140,338	188,000	75%	144,109
16 Operations & Maintenance	-	10,766	3,100	347%	2,207
17 Other Operating Expenses	68	1,059	5,490	19%	4,240
18 Admin Allocation	1,380	13,801	16,561	83%	11,397
<b>19 Total Expenses</b>	<b>275,332</b>	<b>793,498</b>	<b>1,011,960</b>	<b>78%</b>	<b>800,572</b>
<b>20 Net Income (Loss) Before Other Items</b>	<b>(121,410)</b>	<b>69,412</b>	<b>(34,210)</b>		<b>(22,204)</b>
21 Capital Expenses	-	-	-	0%	-
<b>22 Net Income (Loss)</b>	<b>\$ (121,410)</b>	<b>\$ 69,412</b>	<b>\$ (34,210)</b>		<b>\$ (22,204)</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 06-Solid Waste Disposal Revenues and Expenses

**Line 2 Charges for Services – Solid Waste:** Includes regular pick up of solid waste. YTD is trending in line with target budget.

**Line 3 Assessment & Fees:** Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December.

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is over target budget due to payments received in January.

**Line 5 Grant Revenue:** YTD balance consists of remaining CalRecycle grant proceeds used for dump hopper purchases.

**Line 6 Board Discretionary Revenue:** This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the Fiscal Year.

**Line 7 Miscellaneous Income (Expense):** Includes gain or loss on sale of assets and other miscellaneous income.

**Line 11 Salaries:** Includes salaries for solid waste employees. YTD is trending in line with target budget.

**Line 12 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

**Line 14 Contractual Services:** Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees.

**Line 15 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees.

**Line 16 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is over budget due to dump hopper purchases which were funded by remaining CalRecycle grant proceeds.

**Line 17 Other Operating Expenses:** Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses.

**Line 18 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which solid waste receives 1%.



**Helendale CSD**  
**Statement of Revenues & Expenses - Administration**  
**April 2026**

	April 2026	YTD Actual	Budget	83% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 10,399	\$ 180,048	\$ 188,563	95%	\$ 165,691
3 Property Taxes	50,171	157,684	140,647	112%	104,771
4 Solid Waste Billing & Fees	19,069	183,698	215,712	85%	158,920
5 Fees & Charges	3,413	35,386	38,500	92%	23,741
6 Investment income	27,651	234,221	-	0%	66,640
7 Other Income	10	16,473	200	8236%	167
8 Board Discretionary Revenue	(71,924)	(445,304)	(434,382)	103%	(353,040)
<b>9 Total Revenues</b>	<b>38,789</b>	<b>362,206</b>	<b>149,240</b>	<b>243%</b>	<b>166,890</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	154,170	677,465	700,027	97%	557,940
13 Benefits	24,014	307,998	372,016	83%	268,545
14 Directors' Fees	2,550	23,324	37,500	62%	39,568
<b>15 Total Salaries &amp; Benefits</b>	<b>180,734</b>	<b>1,008,787</b>	<b>1,109,543</b>	<b>91%</b>	<b>866,052</b>
16 Contractual Services	30,505	277,259	281,540	98%	242,002
17 Insurance	-	122,926	153,079	80%	120,862
18 Utilities	1,671	18,663	21,360	87%	18,443
19 Operations & Maintenance	1,662	3,704	4,850	76%	4,290
20 Permits & Fees	144	11,164	11,000	101%	12,370
21 Office & Other Expenses	5,801	60,606	74,700	81%	80,684
22 Election Expense	-	-	-	0%	2,916
23 Administrative Allocation	(138,006)	(1,380,060)	(1,656,072)	83%	(1,139,707)
<b>24 Total Expenses</b>	<b>82,512</b>	<b>123,049</b>	<b>-</b>	<b>0%</b>	<b>207,911</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(43,723)</b>	<b>239,157</b>	<b>149,240</b>		<b>(41,021)</b>
26 Capital Expenses	-	(32,091)	-	0%	-
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (43,723)</b>	<b>\$ 207,066</b>	<b>\$ 149,240</b>		<b>\$ (41,021)</b>



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

### Fund 10-Administrative Revenues and Expenses

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is trending over target budget due to timing of annual Metro PCS tower lease payment in January.

**Line 3 Property Taxes:** Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April.

**Line 4 Solid Waste Billing & Fees:** Includes franchise fees and billing for solid waste. YTD is trending in line with target budget.

**Line 5 Fees & Charges:** Includes credit card processing fees and other miscellaneous fees. YTD is trending over target budget due to increased credit card processing fees.

**Line 6 Investment Income:** Includes investment income and unrealized gain or loss on investments.

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. YTD activity includes Recycling Revenue received in November and December. YTD is over target budget due to recycling receipts that were not budgeted.

**Line 8 Board Discretionary Income:** Includes the transfer of the following for Parks and Recreation Fund (Fund 05):

- Radio Tower Site Rent – \$10,399
- Property Taxes – \$50,171
- Solid Waste Franchise Fees – \$11,354

**Line 12 Salaries:** Includes full-time, part-time & overtime for administrative employees. YTD is over target budget due vacation leave cash out for retiring general manager.

**Line 13 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale, and education & training. YTD is trending in line with target budget.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under target budget.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over target budget due to timing of FSA and Sonic Systems renewal fees and increased payment processing fees.

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. YTD can trend over/under budget due to the timing of insurance renewals.



## Helendale CSD Financial Statement Analysis April 2026 – 83% of Fiscal Year

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over target budget due to increased electricity rates.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over target budget due to timing of annual LAFCO fees paid in July.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending in line with target budget.

**Line 22 Election Expense:** Includes the cost of elections.

**Line 23 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

**Line 26 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item # 4  
Director's Reports

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## Directors Reports

Report from Vice President Cardenas

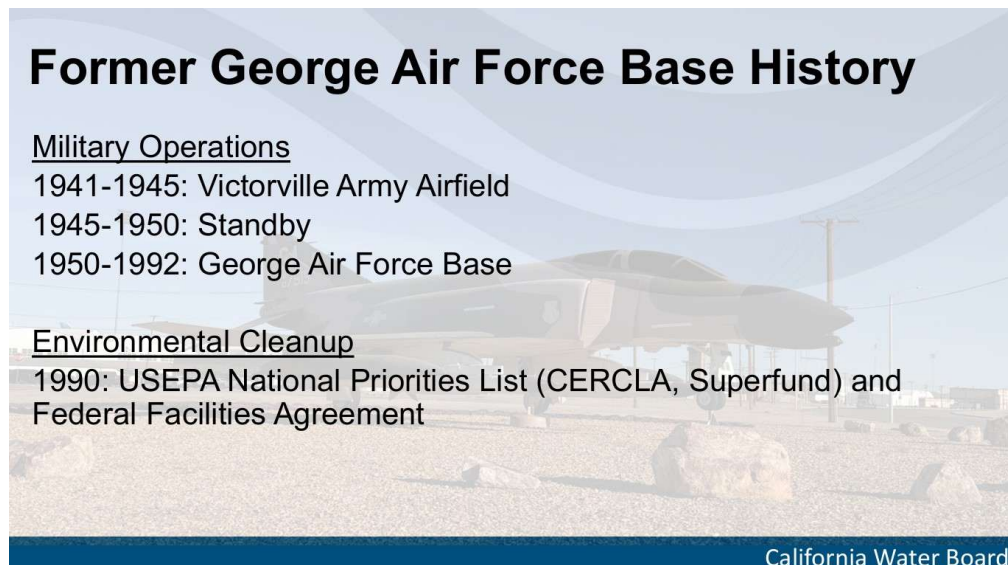
**June 18, 2026**

**Helendale Community Services District  
Director Cardenas Report**

**Mojave Water Agency  
Technical Advisory Committee  
June 4, 2026**

**Former George Air Force Base Environmental Restoration Program Update  
Presented by: Engineering Geologist, Molina Hauv, Lahontan Regional Water Quality Control Board**

The presentation provided an update on the ongoing environmental cleanup of the former George Air Force Base (GAFB) in Victorville, California, which closed in 1992 and was placed on the federal Superfund list in 1990. Cleanup activities are conducted under a Federal Facilities Agreement involving the U.S. Air Force, U.S. EPA, California Department of Toxic Substances Control (DTSC), and the Lahontan Water Board.



**1. Environmental Cleanup Remains Active More Than 30 Years After Base Closure**

The former base contains multiple groundwater and soil contamination areas resulting from historic military operations. Major contaminants include:

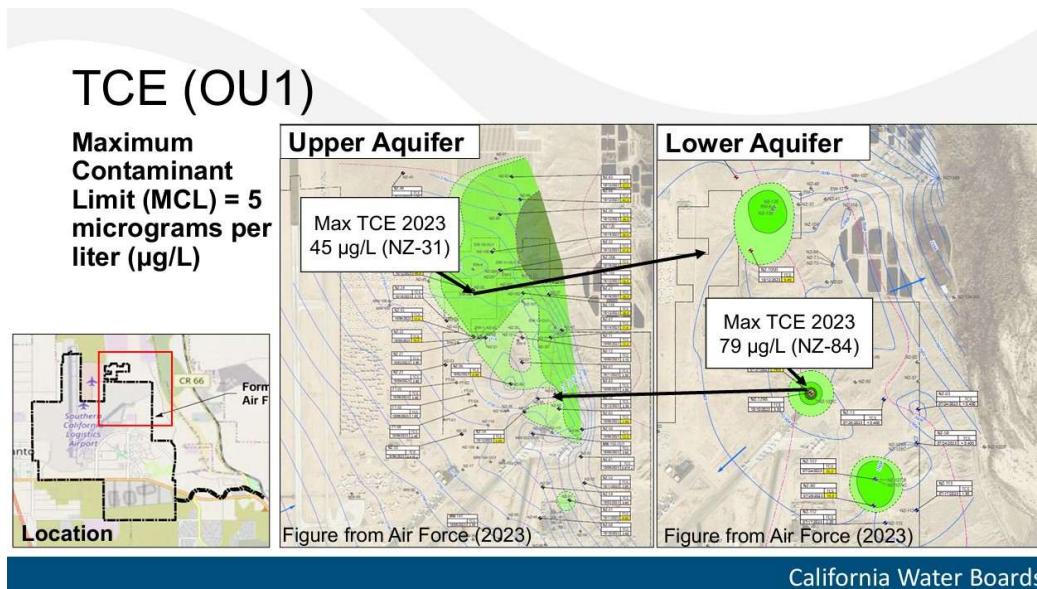
- **Trichloroethylene (TCE)** in groundwater (degreaser, solvent)
- **Benzene and jet fuel hydrocarbons**
- **Dieldrin pesticide residues**
- **PFAS ("forever chemicals")** from firefighting foam use
- Former landfills and disposal pits requiring long-term monitoring

## 2. Groundwater Contamination Is the Primary Long-Term Concern

Two major TCE groundwater plumes remain under investigation and remediation:

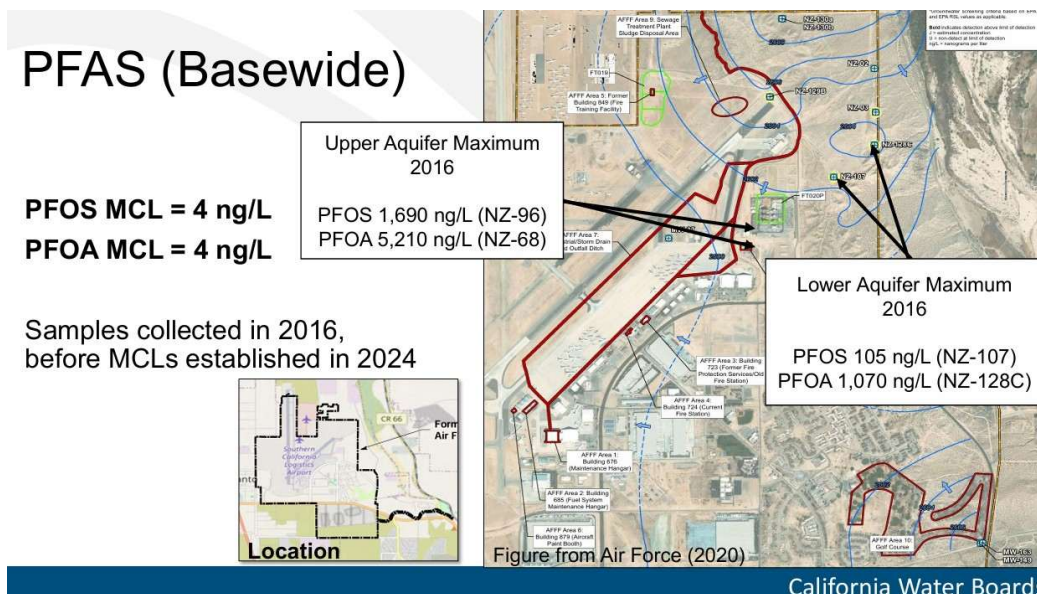
- **Operable Unit 1 (OU-1):** Northeastern portion of the base
- **Operable Unit 3 (OU-3):** Central portion of the base

Benzene and jet fuel contamination continue to be monitored and managed in the central portion of the former installation.



## 3. PFAS Investigation Is Ongoing

PFAS has emerged as a significant contaminant of concern. Historical sampling identified PFOS and PFOA contamination in groundwater. Following establishment of California Maximum Contaminant Levels (MCLs) in 2024, the Air Force is conducting a comprehensive PFAS Remedial Investigation focusing on former firefighting training areas FT-19 and FT-20. Additional monitoring wells and groundwater sampling are underway.



## 4. Complex Hydrogeology Makes Cleanup Difficult

Cleanup efforts are complicated by:

- Three interconnected aquifer systems
- Variable groundwater flow directions
- Changing groundwater elevations
- Recharge from wastewater percolation ponds
- Influence of nearby municipal pumping and discharge operations
- Vertical migration pathways between aquifers

These conditions make contaminant movement difficult to predict and slow the cleanup process.

## 5. Current Remedies Include Multiple Technologies

The Air Force has implemented numerous remedial actions, including:

- Groundwater extraction and treatment
- Soil vapor extraction systems
- Free-product (fuel) recovery
- Natural attenuation monitoring
- PFAS treatment systems
- Soil excavation and disposal
- Pilot testing of "PlumeStop" technology to contain and reduce TCE migration

More than **300 monitoring wells** are currently used to track groundwater conditions and contaminant concentrations.

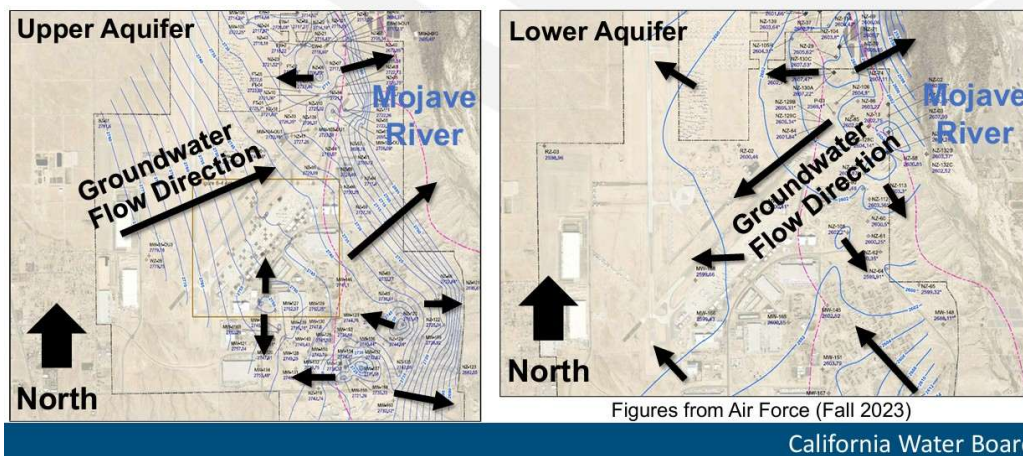
# Major Challenges

The presentation identified several factors slowing progress:

- Complex groundwater conditions
- Multiple overlapping contaminant plumes
- Federal funding uncertainties
- Regulatory coordination among multiple agencies
- Ongoing investigations required before final remedies can be selected
- National-level policy disputes affecting Superfund cleanups at military facilities These challenges make it difficult to predict a final cleanup completion date.

## Cleanup Challenges

Changing groundwater elevations, flow directions, gradients



## Regulatory Status

- Cleanup remedies are reviewed every five years.
- The next Five-Year Review is due in **2026**.
- Amendments to cleanup decisions (Records of Decision) are being prepared for both OU-1 and OU-3.
- Additional PFAS investigations, feasibility studies, and remedial evaluations are underway.

## Implications for Regional Water Agencies

For agencies such as the **Mojave Water Agency**, **Victor Valley Wastewater Reclamation Authority**, **City of Adelanto**, and local water districts:

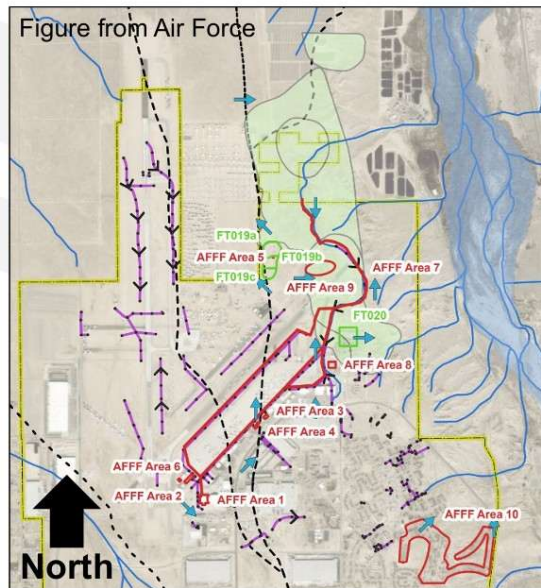
- Continued groundwater monitoring remains essential.
- Coordination among agencies is necessary because regional groundwater flow influences contaminant migration.
- Current monitoring has not identified impacts requiring immediate concern for neighboring facilities, but ongoing vigilance is warranted.
- PFAS investigations may become increasingly important as regulatory standards continue to evolve.

The former George Air Force Base cleanup is a long-term environmental restoration effort involving multiple contaminants, complex groundwater conditions, and extensive regulatory oversight. While substantial

remediation has occurred over the past three decades, significant groundwater and PFAS investigations remain ongoing, and cleanup is expected to continue for many years before final remediation goals are achieved.

## PFAS Investigation

- Areas for Air Force investigation based on historical use of Aqueous Film Forming Foam which contained PFAS
- Investigation in progress (well installation and sampling)
- Concurrent investigation by Southern California Logistics Airport



California Water Boards

On May 18, 2026, the EPA announced a proposed rule to uphold the federal drinking water Maximum Contaminant Levels (MCLs) for perfluorooctanoic acid (PFOA) and perfluorooctane sulfonic acid (PFOS) while strengthening practical implementation by providing an option for drinking water systems to request two additional years - to 2031 - to comply with the enforceable limits.

According to the EPA, utilities need additional time for:

- Collecting and analyzing enough water-quality data to determine the extent of contamination.
- Evaluating compliance options, such as installing treatment systems or switching water sources.
- Designing, constructing, and testing treatment facilities.
- Securing financing while managing impacts on customer water rates.
- Obtaining the workforce and contractors needed for construction and operation.

Engineering Geologist, Molina Hauv, has offered to provide a presentation specifically on any impacts to the community of Helendale Community Services District.



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #5  
Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2026-12: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Refuse Disposal Land Use Fees for Fiscal Year 2027

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## STAFF RECOMMENDATION

Staff recommends approval of Resolution 2026-12. Additionally, staff requests authorization to make any final adjustments prior to County submittal.

## STAFF REPORT

LAFCO Resolution 2951 determined that the Helendale Community services District was the successor agency for County Service Area 70, Improvement Zones B and C. In addition, it expressly states that all previously authorized charges, fees and assessments, and/or taxes of CSA 70 B and C currently in effect shall be continued as assumed by the District as the successor agency.

Prior to the adoption of the LAFCO resolution, the territory within CSA 70 B and C was subject to a refuse disposal land use fee that had been fixed, levied, and imposed upon such lands by the County of San Bernardino prior to 1978 and consistent with the California Integrated Waste Management Act of 1989, in order to discourage illegal dumping and to offset the cost of disposal of waste from the Helendale community. LAFCO Resolution 2927 and Resolution 2951 authorize the District to collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, and composting activities, pursuant to Division 30 of the California Public Resources Code. Demolition waste, tires, hard to handle and special handling items are excluded from the disposal fee.

In November 2010, the District and San Bernardino County entered into a Solid Waste Fee Transfer Agreement under which the District continued and assumed the same Refuse Disposal Land Use Fee as the successor agency to County Solid Waste Management Division.

The District is authorized to fix the land use fee using San Bernardino County Land Use Codes. Exhibit A of Resolution 2026-12 documents the codes previously used by San Bernardino Solid Waste Management. The Land Use Codes, Tax Rate Areas (Traps) and Assessor Parcel Numbers (APNs) were provided by the Assessor and Solid Waste Management. The estimated total amount to be assessed is \$246,188.30 from 2,858 parcels including 136 parcels from the 2023 Annexation area.

Resolution 2026-12 authorizes the General Managers to take any and all actions necessary to carry out the intent of the Board and to cause the levy of the special assessment for fiscal year 2026-27.

At the public hearing, the Board will hear and consider any and all objections or protests to the imposition of the land use fee.

**Fiscal Impact:** Estimated collection of special assessment revenue of \$246,188.30

**Possible Motion:** Approve Staff recommendation and adopt Resolution 2026-12

**Attachments:** Resolution 2026-12



## RESOLUTION NO. 2026-12

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT AUTHORIZING THE ESTABLISHMENT AND CONTINUATION OF COLLECTION OF REFUSE DISPOSAL LAND USE FEES FOR FISCAL YEAR 2026-2027

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

**WHEREAS**, on or about December 4, 2006, the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted Resolution No. 2951 (“Resolution No. 2951”) which determined that the District is the successor agency to County Service Area 70, Improvement Zones B and C (“CSA 70 B&C”).

**WHEREAS**, Condition No. 10 of LAFCO Resolution No. 2951 expressly states that “[a]ll previously authorized charges, fees, assessments, and/or taxes of [CSA 70 B&C] currently in effect shall be continued and assumed by the [District] as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t).”

**WHEREAS**, Government Code Section 56886(t) provides that LAFCO Resolution No. 2951 contains the exclusive terms and conditions for the change of organization from CSA 70 B&C to the District as it relates to the “extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory.”

**WHEREAS**, prior to the adoption of LAFCO Resolution No. 2951, the territory within CSA 70 B&C was subject to a refuse disposal land use fee that had been fixed, levied, and imposed upon such lands by the County of San Bernardino (“the County”) pursuant to the California Integrated Waste Management Act of 1989 (Division 30 of the California Public Resources Code) (“the Act”) in order to discourage illegal dumping and to offset the cost of disposal of waste from the Helendale community (the “Refuse Disposal Land Use Fee”).

**WHEREAS**, on or about June 21, 2006, LAFCO adopted Resolution No. 2927 (“Resolution No. 2927”) making determinations on and approving the incorporation of the District, which was subsequently approved by the electorate at the November 7, 2006, general election and confirmed by LAFCO pursuant to its adoption of Resolution No. 2951.

**WHEREAS**, Resolution No. 2927 and Resolution No. 2951 authorize the District to collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code.

**WHEREAS**, on or about July 21, 2010, LAFCO adopted Resolution No. 3099 (“Resolution No. 3099”) affirming the District’s authorization to (1) collect, transfer and dispose of solid waste and provide solid waste handling service, and (2) continue and assume the Refuse Disposal Land Use Fee in the same manner as provided in the original County authorization, pursuant to Condition No. 10 of Resolution No 2927 and Resolution No. 2951.

**WHEREAS**, on or about November 16, 2010, the District and the County entered into a Solid Waste Fee Transfer Agreement (“Fee Transfer Agreement”) to provide for the terms and conditions under which the District will continue and assume the Refuse Disposal Land Use Fee.

**WHEREAS**, on or about February 5, 2024, LAFCO adopted Resolution No. 3390 (“Resolution No. 3390”) which annexed certain additional territory into the District’s jurisdictional boundaries.

**WHEREAS**, Condition No. 3 of LAFCO Resolution No. 3390 expressly states that “[a]ll previously authorized charges, fees, assessments, and/or taxes currently in effect by the [District] shall be assumed by the annexing territory in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t).”

**WHEREAS**, pursuant to the legal authority set forth above, the District is authorized to fix before August 10 of any given year a Refuse Disposal Land Use Fee on residential parcels within its jurisdiction entitling the owners of such parcels to utilize refuse disposal sites without the payment of any pay-at-the gate fee for ordinary refuse generated on such residential property.

**WHEREAS**, pursuant to the legal authority set forth above, the District’s Board of Directors (“the Board”) may establish the Refuse Disposal Land Use Fee according to San Bernardino County Assessor’s Land Use Codes, and the benefit derived or to be derived from the use of solid waste facilities or services for ordinary refuse (excluding demolition waste, tires, and hard to handle and special handling items) generated on the parcel of property for which the Refuse Disposal Land Use Fee is paid.

**WHEREAS**, the Board wishes to continue, extend, and assume all previously authorized Refuse Disposal Land Use Fees that had been fixed, levied, and imposed upon lands within the jurisdictional boundary of the District.

**WHEREAS**, beginning on or about July 18, 2024, the District published a Notice of Public Hearing concerning the Board’s intent to adopt the Refuse Disposal Land Use Fees for 2025-2026 in a newspaper of general circulation within the District once a week for two successive weeks pursuant to the Act and Government Code Section 6066.

**WHEREAS**, on June 18, 2026, at 6:00 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board held a public protest hearing to hear and consider any and all objections or protests regarding the imposition of the Refuse Disposal Land Use Fee, which hearing was duly conducted in the manner set forth in the Act.

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

1. The public interest and necessity requires the Board to adopt this Resolution hereby fixing, levying, imposing, and collecting a Refuse Disposal Land Use Fee on all properties within the District's jurisdictional boundaries in accordance with, and in the amounts set forth in, Exhibit "A" attached hereto and incorporated herein by this reference, pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Government Code Section 56886(t), LAFCO Resolution Nos. 2927, 2951, 3099, and 3390, and the Fee Transfer Agreement.

2. The Refuse Disposal Land Use Fees hereby levied by the Board are a continuation of the Refuse Disposal Land Use Fees previously charged by the County that have been transferred to the District in accordance with the Fee Transfer Agreement and LAFCO Resolution Nos. 2927, 2951, 3099, and 3390 granting the District the active power and authority for refuse collection as the successor agency to CSA 70 B&C and the County with respect to applicable territory annexed by LAFCO into the District's boundaries.

3. The Refuse Disposal Land Use Fees hereby adopted meet the definition of the exception of a tax as defined in Proposition 26 passed November 3, 2010, and amending Article XIIC of the California Constitution. The exceptions met by this fee are: (a) a charge imposed for the specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (b) a charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged and which does not exceed the reasonable costs to the local government of providing the service or product; and/or (c) a charge imposed for the entrance to our use of local government property, or the purchase, rental, or lease of local government property. The District has examined the impact of Proposition 26 on fees for solid waste disposal services and has concluded the three exceptions discussed above are applicable and do not violate Proposition 26.

4. The Board hereby authorizes the District's General Managers to take any and all actions necessary to carry out the intent of the Board as set forth herein, and to cause the Refuse Disposal Land Use Fees fixed and established herein to be collected at the same time, and in the same manner, as the levying of special assessments on the 2024-25 San Bernardino County Tax Roll, and/or to be otherwise collected in accordance with all legally-permissible methods available under applicable law.

5. If any Refuse Disposal Land Use Fee hereby adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, shall constitute a lien on the affected property to the fullest extent legally allowable under applicable law.

**ADOPTED AND APPROVED** this 18th day of August 2026, by the following vote:

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

BY: \_\_\_\_\_  
Ron Clark, President

ATTEST:  
\_\_\_\_\_  
Cheryl Vermette, Clerk of the Board

Exhibit A

<u>USE CODE</u>	<u>DESCRIPTION</u>	<u>FEES</u>
0510	Single Family Residence (suitable for permanent use)	\$ 85.14
0511	Recreation Cabin (unsuitable for permanent use)	\$ 42.57
0520	Mobile home on fee land, not in a subdivision	\$ 85.14
0525	Mobile home on fee land, in a subdivision	\$ 85.14
0526	Mobile home on a permanent foundation	\$ 85.14
0533	Time share	\$ 85.14
0534	Attached single-family residence (common wall)	\$ 85.14
0535	Zero lot line single-family residence	\$ 85.14
0599	Miscellaneous residential structure	\$ 85.14
0600	Two single-family residences	\$ 170.28
0601	Three single-family residences	\$ 255.42
0602	Four single-family residences	\$ 340.56
0603	Duplex	\$ 170.28
0604	Triplex	\$ 255.42
0605	Quad	\$ 340.56
0610	Multi single-family residence (5 to 14 units)	\$ 425.70
9999	No services provided	\$ 0.00



# Helendale Community Services District

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DATE: June 18, 2026  
TO: Board of Directors  
FROM: Alex Aviles, General Manager Wastewater/Solid Waste  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Approval of Open Purchase Orders for Fiscal Year 2027

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## STAFF RECOMMENDATION

Staff seeks approval for this item.

## **STAFF REPORT:**

Many expenditures throughout the year are under the General Manager's signing authority. Other expenses that are not within the GM's signing authority are approved by the Board on a case-by-case basis. Several items approved by the Board include Contracts such as Starting Line Advisory (accounting support services), CJ Brown and Associates (Auditors), Sonic Systems (IT Support), Burrtec (Solid Waste provider) and Tyler (Accounting Software) which are approved under separate Board actions. Further, the budget outlines anticipated expenditures that includes utility payments (SCE & SWG), regulatory fees, banking costs, etc. and upon adoption of the budget resolution authorization is given for such expenditures.

Following is a list of the vendors and the amount for which the open PO is being requested:

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>	<u>Changes</u>
Aqua Metrics	Meters	\$ 75,000	No Change
Brunick, McElhaney & Kennedy	Legal Expense	\$ 95,000	No change
Core & Main	Water Supplies	\$ 25,000	Decrease \$10k
Western Water Works	Water Supplies	\$ 25,000	Decrease \$5k
OC WinWater	Water Supplies	\$ 25,000	New PO
Beck Oil	Fuel	\$ 50,000	No Change
Houston & Harris	WWTP CCTV	<u>\$ 35,000</u>	No Change
		<b>\$330,000</b>	

If approved by the board, purchase orders will be created and future bills within the fiscal year will be charged against the purchase order. Any exceedance will be brought back to the Board for approval.

**FISCAL IMPACT:** \$330,000

**POSSIBLE MOTION:** Motion to approve Open Purchase Orders for the vendors as noted.

**ATTACHMENTS:** None



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #7  
Discussion and Possible Action Regarding Use of the Community Center and Parking Lot for Sunsetters Car Club and Lions Club Events

---

## **STAFF RECOMMENDATION**

Provide direction to staff regarding the use of District facilities for the proposed Sunsetters Car Club Car Show and Lions Club Community Bingo event.

## **STAFF REPORT**

The Sunsetters Car Club has requested use of the parking lot located at the north end of the Community Center property for a car show on September 12, 2026, in recognition of Patriots Day. Event organizers estimate participation of approximately 100 vehicles with an anticipated attendance of 100 to 150 people. The group has also expressed interest in inviting food vendors to participate in the event.

If approved, staff will work with organizers regarding facility use requirements, insurance, vendor permits, event logistics, and compliance with applicable District policies.

In addition, the Lions Club has expressed interest in utilizing the Community Center for a large community bingo event in October 2026. At this time, a specific event date has not been established. Staff would coordinate with the organization to identify an available date and address facility use requirements once additional event details are provided.

The Board may provide direction regarding the proposed use of District facilities and any conditions it wishes staff to incorporate into the event planning.

**FISCAL IMPACT:** Any applicable facility rental fees, deposits, or permit fees would be assessed in accordance with District policies.

## **Possible Motion:**

At the discretion of the Board.



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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**Date:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Cheryl Vermette, General Manager – Administration / Recreation  
**SUBJECT:** Agenda item #8  
Discussion and Possible Action Regarding Concert in the Park Program Operations and Future Direction

---

## STAFF REPORT

The District's Concert in the Park program has experienced significant growth in attendance and community participation. As attendance has increased, so have the operational demands associated with hosting a large public event, including parking management, traffic circulation, accessibility accommodations, public safety, emergency vehicle access, vendor placement, and staffing.

## **DISCUSSION**

The Helendale Community Park currently has five permanent handicap accessible parking spaces. During the June 2026 Concert in the Park, staff temporarily reallocated the existing accessible parking spaces to serve as an accessible passenger loading and unloading zone and a designated paved area for emergency vehicle access. The reconfiguration was intended to balance accessibility needs and emergency response requirements. The accessible loading and unloading zone was intended to provide direct access to the event area for a greater number of attendees with mobility limitations than could be accommodated by the five permanent accessible parking spaces alone while maintaining necessary emergency vehicle access.

In addition to accessibility considerations, the event layout must accommodate emergency vehicle access requirements. Fire Department access routes must remain unobstructed and provide adequate width, turning radiuses, and direct access to the event area in the event of an emergency. The informal center parking row that had previously developed within the parking area is located within the primary drive approach serving the event area. To maintain adequate emergency access, maneuvering space, and traffic circulation, staff eliminated use of this parking area during the June 2026 event. As a result, parking became more limited.

To offset the loss of accessible parking, staff established approximately 28 temporary accessible parking spaces along the south edge of the event lawn. While these temporary accommodations increased accessible parking capacity, they did not connect directly to existing paved or concrete

pathways serving the park, restroom facilities, or event area. The June concert highlighted an infrastructure deficiency.

Staff obtained a quote for under \$25,000 to pave an accessible pathway connecting the temporary parking area to the existing restroom facilities and event area.

Staff will also obtain quotes to pave the 28 additional parking spaces and provide them at the Board meeting on June 18, 2026.

Staff believes the accessible pathway is necessary regardless of whether the Board elects to pursue additional accessible parking improvements in the future. The pathway improvement would provide a permanent accessibility enhancement to Community Park independent of future decisions regarding additional accessible parking.

Staff is seeking Board approval to pave the pathway from the south edge of the park up to the existing concrete that will connect the temporary parking to the restrooms and provide direction regarding whether future accessible parking improvements should be evaluated.

#### **RECOMMENDATION**

1. Approve construction of a paved accessible pathway connecting the temporary parking area to the restroom facilities and event area in an amount not to exceed \$25,000; and
2. Approve construction of paved parking improvements to support accessible and temporary event parking in an amount not to exceed \$30,000.

Under Section 6 D.4 of the Purchasing Policy:

***Purchases Exceeding \$25,000 to \$100,000.** Purchases exceeding \$25,000 to \$100,000 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. The District may advertise at least once in any appropriate industry publications or periodicals or bids may be solicited directly from known vendors via mail or fax. Specifications, Plans, and bid procedures shall be provided to vendors responding to the advertisement or to the direct solicitation to bid. Bid responses to these bids must be made in a written format. The Specifications and Plans shall become part of the awarded contract.*



# Helendale Community Services District

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Date: June 18, 2026  
TO: Board of Directors  
FROM: Alex Aviles – General Manager Wastewater/Solid Waste  
SUBJECT: Agenda item #9  
Discussion and Possible Action Regarding Adoption of Resolution No. 2026-13  
Resolution of the Board of Directors of the Helendale Community Services District  
Approving Memorandum and First Amendment to Communications License  
Agreement

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**STAFF RECOMMENDATION:**

Adopt Resolution No. 2026-13 Approving Memorandum and First Amendment to Communications License Agreement

**STAFF REPORT:**

The formal Board adoption of a resolution to finalize a Memorandum and First Amendment to the District's existing Communications License Agreement with SBA Network Services, LLC is being presented to the Board of Directors to ensure transparency with the public and to satisfy the request from SBA.

The terms of these documents were previously presented and reviewed by the Board of Directors during properly noticed closed session meetings on multiple occasions. After careful deliberation by the Board of Directors at the June 4<sup>th</sup> meeting, direction was given to staff to accept the terms as presented and to work with Legal counsel to finalize the agreement with SBA.

This adoption of the Resolution 2026-13 is one of the last steps in the process of finalizing this agreement.

**FISCAL IMPACT:** As defined in the proposed payment schedule

**REQUESTED ACTION:** Adopt Resolution No. 2026-13 Approving Memorandum and First Amendment to Communications License Agreement

**ATTACHMENTS:** Resolution No. 2026-13  
SBA Memorandum and First Amendment

Prepared by: Tiffany Gonsalves  
After recording return to: Rita Drinkwater  
SBA Network Services, LLC  
8051 Congress Avenue  
Boca Raton, FL 33487  
Ph: 800-487-7483 ext. 7872

Parcel ID: 0465451120000

**MEMORANDUM AND FIRST AMENDMENT TO COMMUNICATIONS LICENSE  
AGREEMENT**

**THIS MEMORANDUM AND FIRST AMENDMENT TO COMMUNICATIONS LICENSE AGREEMENT (“Memorandum and First Amendment”)** is executed this \_\_\_\_\_ day of \_\_\_\_\_, 2026 (“**Effective Date**”) by and between **HELENDALE COMMUNITY SERVICES DISTRICT, a California special district**, having an address at 26540 Vista Road, Helendale, CA 92342 (hereinafter referred to as “**District**”) and **SBA 2012 TC ASSETS, LLC, a Delaware limited liability company**, having a principal office located at 8051 Congress Avenue, Boca Raton, FL 33487 (“**Licensee**”).

**WHEREAS**, County Service Area 70-C, a Special District of the County of San Bernardino, predecessor in interest to District, and Nextel of California, Inc., a Delaware corporation, d/b/a Nextel Communications, entered into that certain Communications License Agreement dated February 8, 2005 (“**Agreement**”) and assigned to Licensee, f/k/a TowerCo Assets LLC, a Delaware limited liability company, successor by merger to Tower Entity 7, LLC, a Delaware limited liability company, pursuant to that certain Assignment and Assumption of Ground Lease dated September 23, 2008, and recorded January 16, 2009, as Document No. 2009-0020245; as recorded in the Official Records of San Bernardino County, California, for Licensee’s use of a portion of the real property (“**Use Area**”) together with access and utilities easement, located at 26538 Lakeview Dr., Helendale, CA 92342 (“**Real Property**”), being more particularly described in the attached **Exhibit “A”**; and

**WHEREAS**, the Use Area licensed by Licensee under the terms of the Agreement, along with any corresponding easements granted, lies within the Real Property described on **Exhibit**

**“A”** attached hereto. The original Term of the Agreement was five (5) years which commenced on February 15, 2006 and ended on February 16, 2011 with five (5) Renewal Terms of five (5) years. The terms of the Agreement shall run with the land described in **Exhibit “A”**. The original Agreement is on file with Licensee at 8051 Congress Avenue, Boca Raton, FL 33487.

**WHEREAS**, District and Licensee desire and intend to amend and supplement the Agreement as provided herein.

**NOW, THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto covenant, agree and bind themselves to the following modifications to the Agreement:

1. **Section 3. Term, subsection (b)**, of the Agreement is hereby amended to include the following:

In addition to the Renewal Terms as referenced in the Agreement, the Agreement is hereby amended to include six (6) additional successive Renewal Terms of five (5) years, each of which shall be deemed automatically extended, unless Licensee notifies District of its intention not to renew the Agreement at least ninety (90) days prior to the commencement of the succeeding Renewal Term. The first additional Renewal Term shall commence on February 15, 2036, upon the expiration of the Renewal Term expiring on February 14, 2036.

2. **Section 4. License Fees, subsection (b)**, of the Agreement is hereby amended to include the following:

On February 15, 2036, District’s License Fee shall have a one-time increase of twenty percent (20%), in lieu of the three percent (3%) annual increase provided in the Agreement.

Commencing on February 15, 2037, all escalations currently provided in the Agreement shall resume.

3. **Section 22. Miscellaneous, subsection (i)**, of the Agreement is hereby amended as follows:

To District: Helendale Community Services District  
P. O. Box 359  
Helendale, CA 92342

To Licensee: SBA 2012 TC Assets, LLC  
Attn: Site Administration  
8051 Congress Avenue  
Boca Raton, FL 33487-1307  
Re: CA45799-A/Helendale

4. Upon full execution of this Memorandum and First Amendment, Licensee shall pay to District a one-time payment of Ten Thousand and No/100 Dollars (\$10,000.00).
5. Capitalized terms not defined in this Memorandum and First Amendment will have the meaning ascribed to such terms in the Agreement.
6. This Memorandum and First Amendment will be governed by and construed and enforced in accordance with the laws of the state in which the Use Area is located without regard to principles of conflicts of law.
7. Except as specifically set forth in this Memorandum and First Amendment, the Agreement is otherwise unmodified and remains in full force and effect and is hereby ratified and reaffirmed. In the event of any inconsistencies between the Agreement and this Memorandum and First Amendment, the terms of this Memorandum and First Amendment shall take precedence.
8. District acknowledges that the exhibits attached to the Agreement may be incomplete or contain inaccuracies and, accordingly, Licensee may replace and substitute such exhibits at its cost with an accurate survey and/or legal descriptions of the Use Area and easements and re-record this Memorandum and First Amendment with notice to, and separate advance express written consent of, District. Following such re-recording, the descriptions contained therein shall serve as the descriptions for same for all purposes under the Agreement.
9. District represents and warrants to Licensee that District is the sole owner in fee simple title to the Real Property and District's interest under the Agreement and that consent or approval of no other person is necessary for District to enter into this Memorandum and First Amendment.
10. This Memorandum and First Amendment may be executed in one or more counterparts, and by the different parties hereto in separate counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same Memorandum and First Amendment.
11. Licensee shall have the right to record this Memorandum and First Amendment.

**[The remainder of this page is intentionally left blank. Signatures to follow.]**

**IN WITNESS WHEREOF**, the parties have executed this Memorandum and First Amendment as of the day and year first above written.

**DISTRICT:**

**Helendale Community Services District, a California special district**

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

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

**STATE OF CALIFORNIA**  
**COUNTY OF \_\_\_\_\_**

On \_\_\_\_\_, 202\_\_, before me, \_\_\_\_\_ personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

**I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.**

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public \_\_\_\_\_  
My Commission Expires \_\_\_\_\_

(NOTARY SEAL)

**WITNESSES:**

**LICENSEE:**

**SBA 2012 TC Assets, LLC, a Delaware limited liability company**

\_\_\_\_\_

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

Print Name: \_\_\_\_\_

Joshua Koenig, Executive Vice  
President and General Counsel

\_\_\_\_\_

Print Name: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, by Joshua Koenig, Executive Vice President and General Counsel of SBA 2012 TC Assets, LLC, a Delaware limited liability company, on behalf of said company, who is personally known to me and did not take an oath.

\_\_\_\_\_  
Notary Public \_\_\_\_\_

My Commission Expires \_\_\_\_\_

(NOTARY SEAL)

**EXHIBIT "A"**

Legal description to be incorporated upon receipt of final survey.

All that real property located in the State of California, County of San Bernardino, described as follows:

LOT G OF TRACT NO. 8318, AS PER MAP RECORDED IN BOOK 121 OF MAPS, PAGES 78 TO 85 INCLUSIVE, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

RESERVING UNTO THE GRANTOR FROM PARCEL "B" HEREINABOVE DESCRIBED AS HERETOFORE CONVEYED TO GRANTOR BY DEED DATED FEBRUARY 12, 1975, AND RECORDED FEBRUARY 20, 1975, IN BOOK 8619, PAGE 813 OFFICIAL RECORDS, WITHOUT HOWEVER, ANY RIGHT OF SURFACE ENTRY IN AND TO THE ABOVE.



**RESOLUTION NO. 2026-13**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE HELENDALE COMMUNITY SERVICES DISTRICT  
APPROVING MEMORANDUM AND FIRST AMENDMENT  
TO COMMUNICATIONS LICENSE AGREEMENT**

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

WHEREAS, Government Code Section 61060(d) authorizes the District to acquire any real property within or outside the District, by contract or otherwise, to hold, manage, occupy, dispose of, convey, and encumber the property, and to create a leasehold interest in the property for the benefit of the District;

WHEREAS, the District is the owner of certain real property that is the subject of a Communications License Agreement dated February 8, 2005 (“Agreement”), entered into by and between the predecessors-in-interest of the District and SBA 2012 TC Assets, LLC, a Delaware limited liability company (“SBA”); and

WHEREAS, the District and SBA wish to amend the Agreement in the manner set forth in the Memorandum and First Amendment attached hereto and incorporated herein by this reference (“First Amendment”).

NOW, THEREFORE, BE IT RESOLVED by the District’s Board of Directors as follows:

1. The District’s Board of Directors hereby approves the First Amendment and authorizes the President of the District’s Board of Directors to execute the First Amendment.
2. The District’s General Managers are also hereby authorized to perform any and all actions necessary or advisable to effectuate the intent of this Resolution.

Adopted this 18<sup>th</sup> day of June, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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President, Board of Directors

ATTEST:

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Secretary, Board of Directors