



**REGULAR BOARD MEETING**  
**Thursday, April 17, 2025, at 6:00 PM**

**REMOTE ACCESSIBILITY**

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California. join remotely: [www.zoom.com](http://www.zoom.com) or Zoom Ap; click on "Join". Enter **Meeting ID 463 173 8547** and Passcode: **HCS D**. Use your computer audio or join by phone with the directions below. Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

**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 or using the "raise the hand" feature on Zoom.*

**3. Consent Items**

- a. Approval of Minutes: Board Meeting of April 3, 2025
- b. Bills Paid Report

**4. Reports**

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

**Regular Business:**

- 5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 6. Discussion and Possible Action Regarding Adoption of the Table of Organization for Fiscal Year 2026**
- 7. Discussion and Possible Action Regarding Payment of the Unfunded Accrued Liability to CalPERS**

**Other Business**

- 8. Requested items for next or future agendas (Directors and Staff only)**
- 9. 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 agenzed 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

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Date: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Consent Items

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## CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of April 3, 2025
- b. Bills Paid Report



# Helendale Community Services District

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Date: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette, Clerk of the Board  
SUBJECT: Agenda item #3a  
Minutes from Regular Board meeting 4/3/2025

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

Date: April 3, 2025  
 Time: 6:00 PM  
 Meeting called to order by: President Ron Clark

**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**

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Administrative Services Manager

**Consultants/Guests**

Steven Kennedy, Legal Counsel  
 Paul Fuller, Allied Public Risk

**Members of the public**

There were two members of the public attending in person and one member of the public attending on Zoom.

**1. APPROVAL OF AGENDA**

**Discussion** None

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

**Second** Vice President Cardenas

**Vote**

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

**2. PUBLIC PARTICIPATION**

None

**3. CONSENT ITEMS**

- a. Approval of Minutes: Board Meeting for March 6, 2025
- b. Bills Paid Report
- c. February Financial Report

**Discussion** None

**Motion** Director Guinn made the motion to approve the consent items as presented.

**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

**4. REPORTS**

a. Directors' Reports

Director Guinn reported that she met with Staff regarding the dance floor at the park. She also said she will be meeting with staff for a strategic planning session.

Director DeVries reported that she attended the BNSF BIG meeting. In the meeting, they discussed that they are planning to break ground in 2026. A representative for the hospital spoke and discussed the need for additional beds.

Vice President Cardenas reported that he attended the BIG meeting. He learned that over 30,000 letters were submitted to the EPA for a CARB waiver. He also participated in the TAC meeting, where they touched on the Joshua tree issue. The pushback on the Cadiz project was also discussed. Another topic of discussion at the meeting was PFAS and microplastics.

Director Rosenberg reported that he attended the BIG meeting. He was appointed to the senior affairs committee, where he learned about a lot of services offered to seniors. Director Rosenberg added that he has surveys that he will be handing out to seniors. He added that he is looking forward to clean up day.

President Clark reported that he attended the Sunsetters Car Club's show and selected a car on behalf of the District. He presented the rest of the Board with a sponsor plaque from the car show.

b. General Managers Report

General Manager Cox took a moment to commemorate the District's 18<sup>th</sup> anniversary, and shared photos of current and former Board members thanking them for their leadership. CBB Trust investments of \$2.2 million have been rolled over for one year at 4.21% interest. The Request for Proposal (RFP) for Wastewater Engineering Design is currently in circulation and will close on May 12, with bids potentially being considered by the Board on May 15. Additionally, a Water Rights Lease check for \$1,275 has been received for 17 acre-feet (AF) at a rate of \$75 per acre-foot (AF). GM Cox also reported that the new park lights have been installed and oriented. The remote start for all of the lights has been completed.

Water Operations Manager Carlson gave the water report. The district has completed the annual eAR for both the District and community center, as well as all monthly inspections for March. Staff have been actively replacing meters and flushing hydrants. Staff replaced a faulty outlet for the chlorine pump at well 4, dismantled and staged new fittings at well 13, built shelving in the new shop, replaced a broken a-stop, repaired a service line leak at Fairway Courts, and installed a new chlorine tank and pump in the new chlorine truck.

General Manager Cox reminded everyone that Clean Up Day will be held on Saturday (April 5<sup>th</sup>) from 8:00 am -11:30 am. The Concerts in the Park are scheduled for May 10, June 14, July 12, August 9, September 13, and October 11. Our emcee will be Charlie Ray. To date we have received \$14,500 in sponsorship pledges. Earth Day will be held on April 22<sup>nd</sup>. This event is not open to the public, 4<sup>th</sup>, 5<sup>th</sup> and 7<sup>th</sup> grade students will attend and learn about various environmental topics. Director Rosenberg volunteered to help with lunch.

**REGULAR BUSINESS**

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

**Discussion:** None

**Motion:** Director DeVries made the motion to accept the Directors’ expense reports.

**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

**6. Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services**

**Discussion:** Burrtec’s contract stipulates that notice must be given no later than April 1st. Section 10.05 addresses the annual Consumer Price Index (CPI) adjustment. Each year, Burrtec presents the consideration for the CPI increase. Over the years, CPI adjustments have varied; in FY21 there was a 3.07% increase, in FY22 there was a 1.87% increase, in FY 23 there was a 5.76% increase, in FY24 there was a 8.7% increase, in FY25 the increase was 4% increase. The proposed increase for FY26 is 2.61%. The contract caps the CPI adjustment at 4%. Burrtec has the right to request extraordinary increases under Section 10.08 of the contract, which covers extraordinary rate adjustments. These adjustments can be triggered by changes in law, unforeseen extraordinary costs affecting operating expenses, or changes in disposal facilities. However, Burrtec has not yet invoked this section of the contract. The presentation primarily focused on residential rates, while commercial rates are detailed in the agenda material. Commercial rates vary significantly depending on the type of service provided. All rate information is included in Exhibit A of the Staff report. The recycling cost has increased from \$1.42 to \$1.71. Both curbside pickup and administrative fees have been adjusted according to the CPI. Staff has requested an increase in the green waste fee from \$0.37 to \$0.40. The Prop 218 fee has decreased from \$0.08 to \$0.02, reflecting the actual cost of printing and mailing notices. These changes affect commercial customers on Route 14 and residential bin customers. The action requested was to accept the rate increase request. Staff will prepare Exhibit A and the notification for circulation. A public meeting is scheduled for June 5, followed by a public hearing to consider adoption on June 19.

**Motion** Director Rosenberg made the motion to direct Staff to prepare the 218 public notice and set the schedule for a public hearing to consider an increase in solid waste costs as outlined in the staff report.

**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

**7. Discussion and Possible Action Regarding Approval of General Liability and Auto Insurance Policies**

**Discussion:** This item comes to the Board annually for approval. The premium for coverage is \$128,750. The coverage provided includes property, inland marine, commercial crime, commercial general liability, public officials & management liability, business auto, and commercial excess liability. Until 2021, the District used SDRMA for its insurance needs. Following a significant rate increase in 2021, the Board sought alternative options. They chose JPRIMA, a Joint Powers Authority (JPA) through the CalMutual Water Association, with Allied Public Risk as the broker. This year, rates will increase by 6.5% (\$8,141), compared to last year's 14.5% increase. Paul Fuller from Allied Public Risk is available online to discuss the coverage and rate increases with the Board. Mr. Fuller introduced himself and discussed coverage.

**Motion:** Director DeVries made the motion to approve general liability & auto policies for April 1, 2025 through March 31, 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. Discussion and Possible Action Regarding Approval of the Worker's Compensation Policy for May 1, 2025 through April 30, 2026.**

**Discussion:** In 2020, the Board approved transitioning from SDRMA to Cal Mutual's JPA Insurance carrier, resulting in substantial savings. Zenith, regulated by the Workers Compensation Insurance Rating Bureau (WCIRB), and as such is required to perform audits of its clients. Key drivers for Workers Compensation costs include safety record, district payroll, and employee classification. Workers compensation coverage is mandatory, and staff believes Zenith offers good value. The District's positive safety record has favorably impacted rates, maintained through practices like weekly safety meetings, tailgate meetings, and safety reviews before complex tasks. Zenith has been responsive when accidents occur. The District's current experience modification is 79%. General Manager Cox presented a graph representing insurance costs from 2020 – 2025. The amount for this year's coverage is \$24,078. Staff is requesting an additional contingency of \$2,922 to cover potential audit increases, bringing the total request to \$27,000.

**Motion:** Director Rosenberg made the motion to approve the amount of \$27,000 for Workers Compensation Costs from May 1, 2025 – April 30, 2026.

**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

**OTHER BUSINESS**

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

*Break at 7:01*

*Board went into closed session at 7:07 pm*

**10. Public Employee Performance Evaluation**

(Government Code Section 54957)

Title: General Manager

**11. Conference with Labor Negotiator**

(Government Code Section 54957)

Designated Representative: Steven M. Kennedy, General Counsel

Unrepresented Employee: General Manager

**12. Report of Closed Session Items**

**Discussion:** Legal Counsel Kennedy reported that the Board met in closed session to discuss the agenda items. He reported that the Board modified the General Managers agreement, with a new salary of \$275,676.82 effective April 1, 2025, and increased the vacation buy back from two weeks to six weeks. The General Manager’s contract is effective until April 15, 2026.

**13. Adjournment**

President Clark adjourned the meeting at 8:47 pm.

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

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

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



# Helendale Community Services District

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DATE: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #3b  
Consent Items: Bills Paid and Presented for Approval

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## STAFF RECOMMENDATION

Updated Report Only. Receive and File.

## STAFF REPORT:

Staff issued 47 checks and 15 EFT's totaling \$245,309.78

Total Cash Available	4/14/25	3/28/25
Cash	\$8,942,323.96	\$8,926,062.13
Checks/EFT's Issued	\$245,309.78	291,818.62

## INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 3/31/2025.

	Interest Rate	Interest Income
CA CLASS	4.4119%	\$153,262.75 Year to date
CBB Trust	4.20	\$55,574.98 Year to date
LAIF	4.31%	\$12,914.44 Year to date



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 03/28/2025 - 04/14/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 211102187 - CBB Checking</b>					
03/28/2025	<a href="#">28650</a>	American Water Works Assoc.	-525.00	Check	Accounts Payable
03/28/2025	<a href="#">28651</a>	Atlas Environmental Engineering, Inc	-9,000.00	Check	Accounts Payable
03/28/2025	<a href="#">28652</a>	C Wells Pipeline Materials , Inc	-1,670.13	Check	Accounts Payable
03/28/2025	<a href="#">28653</a>	Cal Fire	-908.32	Check	Accounts Payable
03/28/2025	<a href="#">28654</a>	County of San Bernardino	-40.00	Check	Accounts Payable
03/28/2025	<a href="#">28655</a>	James Harvey	-308.75	Check	Accounts Payable
03/28/2025	<a href="#">28656</a>	Mojave Environmental Education Consortium	-300.00	Check	Accounts Payable
03/28/2025	<a href="#">28657</a>	Ramon Gonzalez Reversal	184.82	Check Reversal	Accounts Payable
03/28/2025	<a href="#">28657</a>	Ramon Gonzalez	-184.82	Check	Accounts Payable
03/28/2025	<a href="#">28658</a>	San Bernardino County Fire Department	-1,676.00	Check	Accounts Payable
03/31/2025	<a href="#">28659</a>	MELISSA MERRITT	-201.00	Check	Utility Billing
04/01/2025	<a href="#">28660</a>	AMS Construction	-75,039.00	Check	Accounts Payable
04/01/2025	<a href="#">28661</a>	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
04/01/2025	<a href="#">28662</a>	Silver Lakes Landscaping and Maintenance LLC	-6,665.00	Check	Accounts Payable
04/02/2025	<a href="#">28663</a>	Victor Valley High School	-125.00	Check	Accounts Payable
04/02/2025	<a href="#">28664</a>	Ace Crane Service, Inc	-16,944.21	Check	Accounts Payable
04/03/2025	<a href="#">28665</a>	BRIAN JEFFERS	-183.15	Check	Accounts Payable
04/03/2025	<a href="#">28666</a>	Burrtec Waste Industries Inc	-191.88	Check	Accounts Payable
04/03/2025	<a href="#">28667</a>	Business Card	-5,996.12	Check	Accounts Payable
04/03/2025	<a href="#">28668</a>	Frontier Communications	-196.04	Check	Accounts Payable
04/03/2025	<a href="#">28669</a>	Frontier Communications	-70.42	Check	Accounts Payable
04/03/2025	<a href="#">28670</a>	G.A. Osborne Pipe & Supply Inc.	-490.72	Check	Accounts Payable
04/03/2025	<a href="#">28671</a>	Hartford Life	-347.32	Check	Accounts Payable
04/03/2025	<a href="#">28672</a>	On Line Information Services, Inc	-21.84	Check	Accounts Payable
04/03/2025	<a href="#">28673</a>	O'Reilly Auto Parts	-259.33	Check	Accounts Payable
04/03/2025	<a href="#">28674</a>	Sierra Analytical Labs, Inc	-915.50	Check	Accounts Payable
04/03/2025	<a href="#">28675</a>	Silver Lakes Hardware	-21.85	Check	Accounts Payable
04/03/2025	<a href="#">28676</a>	Sonic Systems, Inc	-6,781.32	Check	Accounts Payable
04/03/2025	<a href="#">28677</a>	Stericycle, Inc	-102.81	Check	Accounts Payable
04/03/2025	<a href="#">28678</a>	Ultimate Internet Access, Inc	-821.32	Check	Accounts Payable
04/03/2025	<a href="#">28679</a>	Underground Service Alert of Southern California	-37.75	Check	Accounts Payable
04/03/2025	<a href="#">28680</a>	Victor Valley College Foundation	-500.00	Check	Accounts Payable
04/03/2025	<a href="#">28681</a>	Rebecca Gonzalez	-600.00	Check	Accounts Payable
04/07/2025	<a href="#">28682</a>	ACE High School	-350.00	Check	Accounts Payable
04/03/2025	<a href="#">28683</a>	BRICKA HOLDING LLC	-400.29	Check	Utility Billing
04/03/2025	<a href="#">28684</a>	VIRGINIA RUIZ	-209.50	Check	Utility Billing
04/03/2025	<a href="#">28685</a>	JOLICEA SANQUEISHA MALLETT	-360.26	Check	Utility Billing
04/10/2025	<a href="#">28686</a>	AVCOM Services Inc.	-1,676.50	Check	Accounts Payable
04/10/2025	<a href="#">28687</a>	Beck Oil Inc	-3,232.98	Check	Accounts Payable
04/10/2025	<a href="#">28688</a>	Burrtec Waste Industries Inc	-1,180.66	Check	Accounts Payable
04/10/2025	<a href="#">28689</a>	Burrtec Waste Industries Inc	-474.24	Check	Accounts Payable
04/10/2025	<a href="#">28690</a>	Cal Fire	-454.16	Check	Accounts Payable
04/10/2025	<a href="#">28691</a>	Infosend, Inc	-2,100.07	Check	Accounts Payable
04/10/2025	<a href="#">28692</a>	Lowe's Inc.	-396.72	Check	Accounts Payable
04/10/2025	<a href="#">28693</a>	Parkhouse Tire, Inc.	-169.87	Check	Accounts Payable
04/10/2025	<a href="#">28694</a>	SB County Registrar of Voters	-5,567.00	Check	Accounts Payable

**Bank Transaction Report**

Issued Date	Number	Description	Amount	Type	Module
04/10/2025	<a href="#">28695</a>	Sierra Analytical Labs, Inc	-207.50	Check	Accounts Payable
04/10/2025	<a href="#">28696</a>	Veseris	-5,443.14	Check	Accounts Payable
04/10/2025	<a href="#">28697</a>	Zenith National Insurance Company	-6,019.00	Check	Accounts Payable
03/31/2025	<a href="#">EFT0005379</a>	ACH Well #13 SCE Acct 700812965633	-387.19	EFT	General Ledger
04/02/2025	<a href="#">EFT0005383</a>	SCE Community Center ACH Acct.# 700218740906	-1,662.03	EFT	General Ledger
04/03/2025	<a href="#">EFT0005384</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-379.16	EFT	General Ledger
04/07/2025	<a href="#">EFT0005388</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-20,634.92	EFT	General Ledger
03/28/2025	<a href="#">EFT0005396</a>	CalPERS Classic Pmt PPE 3-23-25	-9,634.55	EFT	General Ledger
03/28/2025	<a href="#">EFT0005397</a>	CalPERS PEPRA Pmt PPE 3-23-25	-2,191.28	EFT	General Ledger
03/28/2025	<a href="#">EFT0005398</a>	CalPERS 457 Pmt PPE 3-23-25	-6,008.99	EFT	General Ledger
04/02/2025	<a href="#">EFT0005404</a>	To record Paymentech Fees Acct Ending 6621	-2,363.51	EFT	General Ledger
04/02/2025	<a href="#">EFT0005405</a>	To record Paymentech CC Fees Acct Ending 9479	-543.69	EFT	General Ledger
04/01/2025	<a href="#">EFT0005406</a>	To record EVO Thrift Store CC Fees 23099	-922.38	EFT	General Ledger
04/01/2025	<a href="#">EFT0005407</a>	To record Tasc Flex Claim Pmt PPE 3/23/25	-1,031.22	EFT	General Ledger
04/08/2025	<a href="#">EFT0005409</a>	To record CalPERS Health Premium	-20,434.11	EFT	General Ledger
04/11/2025	<a href="#">EFT0005413</a>	CalPERS 457 Pmt PPE 4/6/25	-5,886.39	EFT	General Ledger
04/11/2025	<a href="#">EFT0005414</a>	CalPERS Classic Pmt PPE 4/6/25	-9,705.81	EFT	General Ledger
04/11/2025	<a href="#">EFT0005415</a>	CalPERS PEPRA Pmt PPE 4/6/25	-2,191.28	EFT	General Ledger
			<b>Bank Account 211102187 Total: (64)</b>		<b>-245,309.78</b>
				<b>Report Total: (64)</b>	<b>-245,309.78</b>

# Summary

**Bank Account**

[211102187 CBB Checking](#)

Count	Amount
64	-245,309.78
<b>Report Total: 70</b>	<b>-245,309.75</b>

**Cash Account**

[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
64	-245,309.78
<b>Report Total: 64</b>	<b>-245,309.78</b>

**Transaction Type**

Transaction Type	Count	Amount
Check	48	-161,518.09
Check Reversal	1	184.82
EFT	15	-83,976.51
<b>Report Total:</b>	<b>64</b>	<b>-245,309.78</b>







# Helendale Community Services District

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DATE: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5  
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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## **STAFF RECOMMENDATION**

None.

## **STAFF REPORT**

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

**Fiscal Impact:** As outlined on the attached Expense reports

**Possible Motion:** Approve Expense Reports as presented

**Attachments:** Spreadsheet of cumulative meetings  
Director's Expense Reports

**BOARD COMPENSATION REPORT  
ROLLING 12-MONTHS**

Name	Title	Type	4 2024	5 2024	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	TOTAL
Clark	President	Compensated	5		4		2	3	5	4	4	2	2	3		34
		Non-Comp	0		0		0	0	0	1	0	0	0	0	0	
Cardenas	Vice President	Compensated	4	2	1	1	2	2	3	2	2					19
		Non-Comp	2	1	1	4	2	4	3	2	2					
Guinn	Director	Compensated	10	3	7	6	7	2	3	6	4	2	3			53
		Non-Comp	4	2	6	2	0	1	1	2	1	3	1			
Rosenberg	Director	Compensated									2	7	4	2	3	18
		Non-Comp									0	0	0	0	0	
DeVries	Director	Compensated									2		4			6
		Non-Comp									0		0			

# HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Billy Burk Rosenberg Pay Period Ending: \_\_\_\_\_

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category																			
2/4/25	Meeting with	meeting with		\$ 0	\$ 0	\$ 0	Y	N	G																			
2/6/25	Description of Public Benefit	Pre Board Meeting		\$ 0	\$ 0	\$ 0	Y	N	A																			
2/6/25	Event	Board meeting		\$ 0	\$ 0	\$ 0	Y	N	A																			
4/1/25	Description of Public Benefit	Board meeting		\$ 0	\$ 0	\$ 0	Y	N	G																			
4/1/25	Event	meeting with gm		\$ 0	\$ 0	\$ 0	Y	N	G																			
4/1/25	Description of Public Benefit	Pre Board meeting		\$ 0	\$ 0	\$ 0	Y	N	A																			
4/1/25	Event	Board meeting		\$ 0	\$ 0	\$ 0	Y	N	A																			
4/1/25	Description of Public Benefit	Board meeting		\$ 0	\$ 0	\$ 0	Y	N	A																			
4/1/25	Event	dump day		\$ 0	\$ 0	\$ 0	Y	N	B																			
4/1/25	Description of Public Benefit	dump day for community		\$ 0	\$ 0	\$ 0	Y	N	B																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Miles</td> <td>\$</td> <td>Total Meals</td> <td>\$</td> <td>Total Lodging</td> <td>\$</td> <td>Total Other Expense</td> <td>\$</td> <td>Total # of Compensable Meetings</td> <td>\$</td> <td>Meeting Total</td> <td>\$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			Total Miles	\$	Total Meals	\$	Total Lodging	\$	Total Other Expense	\$	Total # of Compensable Meetings	\$	Meeting Total	\$													Date: <u>4/5/25</u>	
Total Miles	\$	Total Meals	\$	Total Lodging	\$	Total Other Expense	\$	Total # of Compensable Meetings	\$	Meeting Total	\$																	

Signature: Billy Burk Rosenberg Date: 4/5/25

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

Mileage 65.5¢



# Helendale Community Services District

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Date: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Adoption of the Table of Organization for Fiscal Year 2026

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## **STAFF RECOMMENDATION:**

Staff requests adoption of the Table of Organization.

## **STAFF REPORT:**

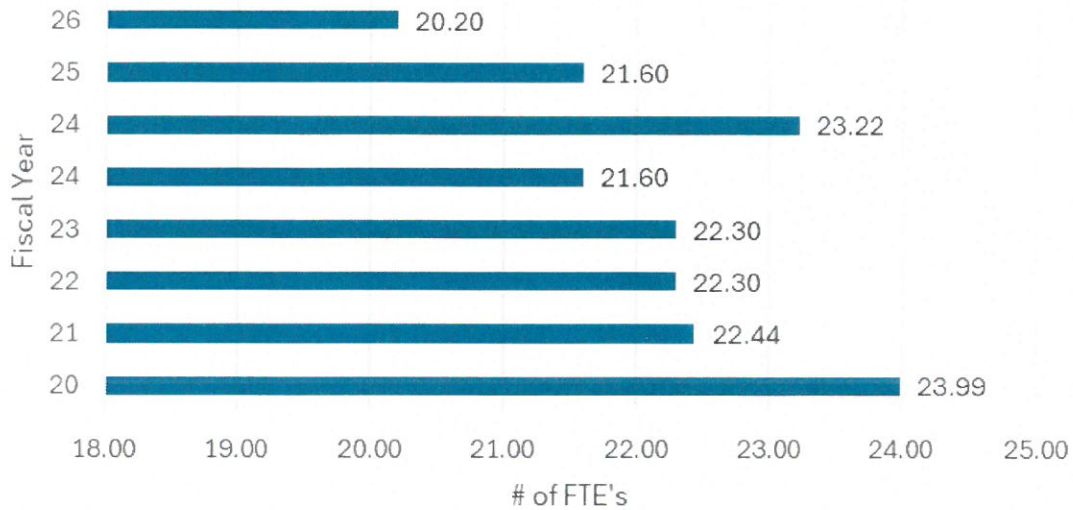
Statutory and regulatory requirements from CalPERS outline that the pay schedules for District Staff be publicly available and adopted in a separate action duly noticed according to the Brown Act. Attached for the Board's consideration are the current ranges and series that meet the specific requirements. The Table of Organization includes all ranges, starting pay and top pay for each position, the number of Full-Time Equivalents (FTE's) for each title and the range for each position. The adopted Table of Organization and Organizational Chart are incorporated into the budget document and will also be posted on the District's website. The District endeavors to have complete transparency related to salaries and staffing.

The Table of Organization for FY2027 reflects a 3.7% cost-of-living adjustment (COLA) approved by the Board at the February 20, 2025, regular board meeting that will become effective on July 1, 2025 for the 2026 fiscal year (July 1, 2025 through June 30, 2026). The cost-of-living adjustment is intended to keep staff salaries in line with inflationary factors included in the Consumer Price Index for the new Riverside-San Bernardino market area.

## **MODIFICATIONS:**

The proposed Table of Organization and Organizational Chart show some modifications in FTE's related to anticipated promotions during the course of the year based upon job performance and achievement of certification levels and new/modified positions. The changes represent a reduction of 1.4 Full-Time Equivalents (FTE's) for the upcoming year. The graph below depicts the changes in staffing for the last seven fiscal years. In spring of 2026, the Organizational chart will need to be modified to accommodate the retirement of the General Manager and necessary changes that will take place at that time.

### FTE's by FY's



**Parks:** (Increase from .73 FTE to .83 FTE)

The hours for the Rec Leads has increase from 520 to 800 hours per year to provide support for the youth sports offered by the District. One Lead oversees the Open Gym program held at the ACE gymnasium as well as locking up the park at night. The second Rec Lead provides support for the District's football, basketball and soccer programs.

**Water:** (No change in FTE)

It is anticipated that the WSO I and the WSO II will both test for and pass their next level of certification. When they achieve a certification required by the next level in the series, the employee is typically moved to the appropriate range based upon certification level if performance is above standard.

**Wastewater:** (No change in FTE)

The OIT will be taking the operator exam this FY and will become a certified operator. The current vacancy is anticipated to be filled in the next few weeks with the selected candidate positioned in the organization up to a Grade II operator level. This position may be underfilled depending upon the prevailing candidate.

**Solid Waste:** (No change in FTE)

Solid waste has one full-time employee. No change in this position is anticipated for FY26.

**Recycling Center: (No change in FTE)**

Recycling Center Staff includes one full-time supervisor (1 FTE) , two lead workers who each work 1000 hours per year (.96 FTE's) and other part-time staff members (2.4 FTE's) who work a total of 4992 hours for the year.

**Administration: (Reduced by .5 FTE due to retirement)**

Admin will be reduced by one full-time position due to a retirement in December equating to .5 FTE reduction for the remainder of the year. Duties will be transitioned to the Customer Service Lead. In mid-April with the retirement of the General Manager, there will be a modification to the organizational chart to accommodate the changes that will come with the transition in leadership. It is anticipated that in early 2026, the Board will disseminate the transition plan. This plan will result in modifications to the organizational chart.

**BACKGROUND:**

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

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

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

**FISCAL IMPACT:** Positions will be included in the budget based upon the approved Table of Organization

**REQUESTED ACTION:** Adopt the Table of Organization for FY 2026

**ATTACHMENTS:** Proposed Table of Organization FY 2026  
Proposed Organizational Chart for FY2026  
CalPERS Circular Letter 200-003-20

**Helendale Community Services District**

**Table of Organization FY 2026**

*Pay Schedule for FY2026*

*Effective 7/1/2025 through 6/30/2025*

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

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
WSO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
WSOIII	36	\$ 77,555	\$ 96,855	\$ 6,463	\$ 8,071	\$ 2,982.88	\$ 3,725.21	\$ 37.29	\$ 46.57	1.5
WOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

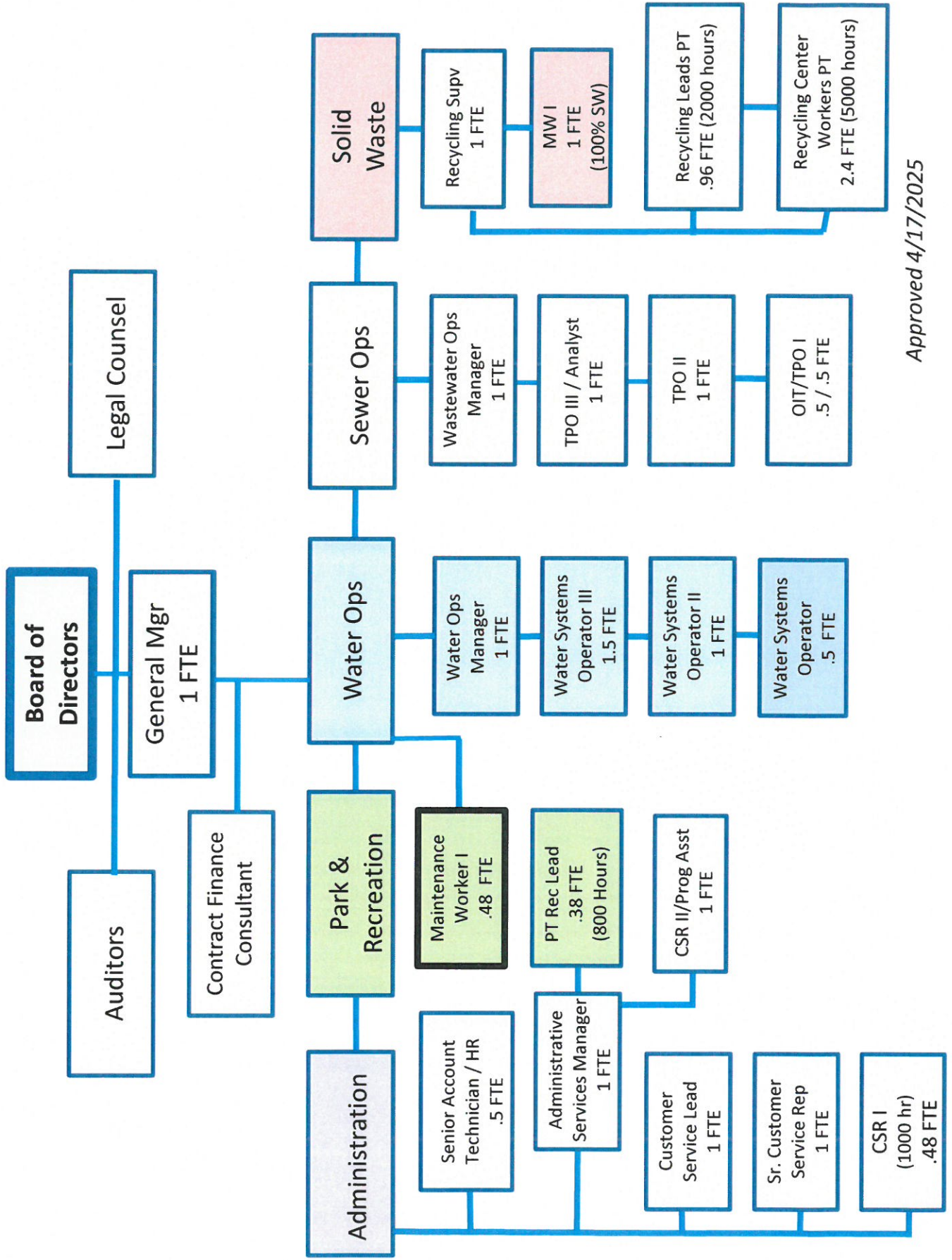
Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
TPO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	1
TPO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
TPO III / Analyst	45	\$ 96,855	\$ 120,959	\$ 8,071	\$ 10,080	\$ 3,725.21	\$ 4,652.27	\$ 46.57	\$ 58.15	1
WWOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

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

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR II	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	1
Sr. CSR	23	\$ 56,260	\$ 70,261	\$ 4,688	\$ 5,855	\$ 2,163.84	\$ 2,702.34	\$ 27.05	\$ 33.78	1
Sr. Acct Tech	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	0.5
CS Lead	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	1
Admin Svcs Manager	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1
General Manager	80	\$ 229,858	\$ 287,061	\$ 19,155	\$ 23,922	\$ 8,840.68	\$ 11,040.80	\$ 110.51	\$ 138.01	1

Approved 4/17/2025

# Helendale Community Services District FY 26



Approved 4/17/2025



California Public Employees' Retirement System  
P.O. Box 942715 | Sacramento, CA 94229-2715  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

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## Payroll

# Circular Letter

January 8, 2020

Circular Letter: 200-003-20

Distribution: IV, VI, X, XII, XVI

**To:** All CalPERS Contracted Agencies (Public Agency, Schools, and State)  
**Subject:** Statutory and Regulatory Requirements for Publicly Available Pay Schedules

### Purpose

The purpose of this Circular Letter is to inform all CalPERS Contracted Agencies of the requirements for providing CalPERS with a Publicly Available Pay Schedule in compliance with the Public Employees' Retirement Law (PERL), Public Employees' Pension Reform Act of 2013 (PEPRA), and Title 2 of the California Code of Regulations (CCR).

### Purpose of Publicly Available Pay Schedules

Under the PERL and PEPRA, compensation earnable and pensionable compensation are determined in accordance with amounts identified on publicly available pay schedules.

### Compensation Earnable

Under Government (Gov.) Code sections 20636 and 20636.1, compensation earnable means the pay rate and special compensation of the member, as further defined by those statutes.

Pay rate for contracting agency and school members is deemed the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. Pay rate for contracting agency and school members who are not in a group or class is deemed the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to specified limitations.

Pay rate for state members is deemed the average monthly remuneration paid in cash out of funds paid by the employer to similarly situated members of the same group or class of employment, in payment for the member's services or for time during which the member is excused from work, as further specified by subdivision (g) of Gov. Code 20636, pursuant to publicly available pay schedules.

### **Pensionable Compensation**

Pursuant to Gov. Code section 7522.34, pensionable compensation of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules, subject to specified limitations.

### **Requirements of Publicly Available Pay Schedules**

Subdivision (a) of CCR section 570.5 defines the requirements for a publicly available pay schedule used to determine pay rates.

Pay rates shall be limited to the amount listed on a pay schedule that must meet all the following eight (8) requirements:

1. Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws
2. Identify the position title for every employee position
3. Show the pay rate as a single amount or multiple amounts within a range for each identified position
4. Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
5. Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's website
6. Indicate an effective date and date of any revisions
7. Is retained by the employer and available for public inspection for not less than five years
8. Does not reference another document in lieu of disclosing the pay rate

Here is an example of a compliant pay schedule, to the extent it has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years:

City of CalPERS						
Salary Schedule for Fiscal Year 17-18						
Effective as of 07/01/2017						
Classification	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
City Manager	Monthly	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
City Counsel	Monthly	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
City Clerk	Monthly	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
Call Center Representative	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Analyst	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Assistant	Monthly	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500
Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017						

### Special Compensation

Pursuant to CCR section 571 for classic members, and CCR section 571.1 for new members under PEPPRA, special compensation items are defined under an exclusive list. Each special compensation item shall be reported separately from pay rate, in accordance with the criteria described in those regulations. Therefore, a publicly available pay schedule in which the special compensation items are reflected in the pay rates does not comply with CCR section 570.5.

### Absence of Publicly Available Pay Schedule

If an employer fails to meet the requirements of subdivision (a) of CCR section 570.5, under subdivision (b), the board may determine in its sole discretion an amount that will be considered as pay rate, taking into consideration all information it deems relevant including, but not limited to, the following:

- Documents approved by the employer's governing body in accordance with requirements of public meeting laws and maintained by the employer
- Last pay rate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue
- Last pay rate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position
- Last pay rate for the member in a position that was held by the member and that is listed on a pay schedule that conforms to the requirements of subdivision (a) of a former CalPERS employer.

### Importance of Publicly Available Pay Schedule

Publicly available pay schedules are required by CalPERS and are a critical component to verify all members' pay rates when calculating members' retirement benefits. Maintaining a compliant publicly available pay schedule will support transparency and expedite CalPERS' review process.

Failure to provide CalPERS with a compliant publicly available pay schedule may result in a retirement benefit being delayed.

## Questions

It is the employer's responsibility to comply with all terms and conditions set forth in the employer's contract with CalPERS and to ensure all reportable information is compliant with the PERL, PEPR, and the CCR.

If you have any questions or concerns, contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**), or email [MOU\\_Review@calpers.ca.gov](mailto:MOU_Review@calpers.ca.gov).

Renee Ostrander, Chief  
Employer Account Management Division



# Helendale Community Services District

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Date: April 17, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Payment of the Unfunded Accrued Liability to CalPERS

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**STAFF RECOMMENDATION:**

Staff seeks approval of this item.

**STAFF REPORT:**

The significance of this discussion relates to the ballooning unfunded retirement obligations of many municipalities and districts throughout the state who have obligations in the tens of millions of dollars. This topic is often the subject of public scrutiny. Other than the first few years of the District's existence when we operated with minimal reserves, the CSD has paid off the Unfunded Accrued Liability (UAL) as a prudent step towards minimizing the District's pension liability.

In an effort to contain the cost for retirement pensions, CalPERS allows any annual accrued liability to be paid off each year. This option saves the District approximately 3.4% in interest on the annual amount if it were left to accrue as a liability. This amount changes every year based upon performance of PERS investments, actuarial changes and other economic conditions. However, paying off the amount each year saves the Districts interest that would continue to accrue on the unfunded amount. Currently, the District's overall Unfunded Accrued Liability is approximately \$900,039 based upon the most recent Actuarial Valuation (dated June 2023). The next valuation should be released prior to June 2026.

For the past several years, the District has paid off the outstanding Unfunded Actuarial Liability (UAL) for the CalPERS retirement system. This amount is programmed into the budget and expended from Fund 10 (Administration). The chart below shows the UAL for the past six years:

FY	Classic Pers	PEPPRA
2020 - 2021	\$24,057	\$0
2021-2022	\$29,326	\$0
2022-2023	\$42,555	\$0
2023-2024	\$39,395	\$0
2024-2025	\$55,378	\$1,211
2025-2026	\$72,035	\$2,669

This discussion is integral to the budget preparation as the funds to cover this UAL need to be programmed into the FY26 budget currently under development. The District has until July 31,

2025, deadline to pay off the UAL to avoid the amount accruing to the District's unfunded retirement obligation.

Attached for the Board's information is the circular that PERS posted last April regarding the payment timeframe. The new circular has not yet been posted for the current year.

**FISCAL IMPACT:** \$72,035 (Classic) and \$2,669 (PEPRA).

**ACTION:** Motion to approve the payment of UAL in an amount up to \$74,704.

**ATTACHMENTS:**

CalPERS Circular Letter dated April 5, 2024

Annual Valuation Cover letter as of July 2024, for Classic employees

Annual Valuation Report as of July 2024, for PEPRA employees

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Home > Employers > Policies & Procedures > Circular Letters  
> Save 3.4% Interest Through a UAL Lump-Sum Prepayment

# Save 3.4% Interest Through a UAL Lump-Sum Prepayment

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April 5, 2024

Circular Letter: 200-016-24

**Topic: Financial**

**To: All Contracting Public Agencies**

## Purpose

The purpose of this Circular Letter is to inform you about the option of prepaying your annual Unfunded Accrued Liability (UAL) to save 3.4% interest.

## Save 3.4% Interest by Prepaying Annual UAL in July

Springtime is the budget planning season for many public agencies, and we want to make sure you're aware of this cost-saving payment option available to all California Public Employees' Retirement System (CalPERS) contracting agencies. If you make a lump-sum prepayment of your annual UAL in July, we will discount your annual payment by 3.4% interest savings. When your contributions are invested early in the fiscal year it gives a better chance of maximizing potential investment returns throughout the remainder of the year. Last year, nearly 65% of our contracting agencies took advantage of

this incentive and saved money. We want to make sure you're aware of this option while planning your budget. **This incentive is exclusive to the month of July.**

## Find Your Prepayment Amount

There are two ways to find your lump-sum prepayment amount. You can access your agency's most recent actuarial valuation report on the CalPERS website or you can contact your assigned actuary. The annual UAL prepayment amount is found on page 4 under required contributions.

## Payment Timing and Methods

Your UAL receivables for FY 2024-25 are available in myCalPERS starting July 1, 2024. Lump-sum UAL prepayments must be received and posted by CalPERS no later than July 31, 2024, or myCalPERS will automatically set up a 12-month payment plan. Payments should be made by the below methods.

## Be Prepared

### In July 2023, We Transitioned our EFT Bank Vendor to U.S. Bank

If you use myCalPERS to send electronic funds transfer (EFT) payments to CalPERS, you need to notify your bank of the switch to U.S. Bank, our new vendor if you have not done so already. If you don't notify your bank of this change, your payment may be rejected if your account has existing blocks that require your approval to change.

### Payment Methods and Details

Payment Method	Payment Instructions	Due Date
EFT Debit	Log in to myCalPERS to make a payment.	Payments should be set up no later than Monday, July 29, 2024, with a settlement date no later than Wednesday, July 31, 2024.



**California Public Employees' Retirement System  
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | [www.calpers.ca.gov](http://www.calpers.ca.gov)

July 2024

**Miscellaneous Plan** of the Helendale Community Services District (CalPERS ID: 1809345897)  
Annual Valuation Report as of June 30, 2023

Dear Employer,

Attached to this letter is Section 1 of the June 30, 2023 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2025-26.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2023.

Section 2 can be found on the CalPERS website ([www.calpers.ca.gov](http://www.calpers.ca.gov)). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2023.

**Required Contributions**

The table below shows the minimum required employer contributions for FY 2025-26 along with an estimate of the employer contribution requirements for FY 2026-27. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2025-26	15.30%	\$72,035
<i>Projected Results</i>		
2026-27	15.3%	\$80,000

The actual investment return for FY 2023-24 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 6.8%. To the extent the actual investment return for FY 2023-24 differs from 6.8%, the actual contribution requirements for FY 2026-27 will differ from those shown above. For additional details regarding the assumptions and methods used for these projections, please refer to Projected Employer Contributions. This section also contains projected required contributions through FY 2030-31.



California Public Employees' Retirement System  
Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | [www.calpers.ca.gov](http://www.calpers.ca.gov)

July 2024

**PEPRA Miscellaneous Plan of the Helendale Community Services District (CalPERS ID: 1809345897)**  
**Annual Valuation Report as of June 30, 2023**

Dear Employer,

Attached to this letter is Section 1 of the June 30, 2023 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2025-26.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

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**Required Contributions**

The table below shows the minimum required employer contributions and the PEPRA member contribution rate for FY 2025-26 along with an estimate of the employer contribution requirements for FY 2026-27. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Member Contribution Rate
2025-26	7.96%	\$2,669	7.75%
<i>Projected Results</i>			
2026-27	8.0%	\$3,500	TBD

The actual investment return for FY 2023-24 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 6.8%. To the extent the actual investment return for FY 2023-24 differs from 6.8%, the actual contribution requirements for FY 2026-27 will differ from those shown above. For additional details regarding the assumptions and methods used for these projections, please refer to Projected Employer Contributions. This section also contains projected required contributions through FY 2030-31.