



**SPECIAL BOARD MEETING**  
**Thursday, May 29, 2025, at 2:00 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 App; 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**.

Pursuant to Government Code Section 54953(b), President Clark will participate in the meeting via teleconference from 3280 Black Jack Ridge, Prescott, AZ 86305.

**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.*

**Regular Business:**

- 3.** Discussion and Possible Action Regarding Adoption of a Revised District Drug Policy
- 4.** Discussion and Possible Action Regarding Consideration of Revision to the Mission and Vision Statement
- 5.** Budget Workshop to Review Draft Budget

**Other Business**

- 6.** Requested items for next or future agendas (Directors and Staff only)
- 7.** 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 agenzized 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.*



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# Helendale Community Services District

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## ALCOHOL AND DRUG-FREE WORKPLACE POLICY

### Non-DOT Employees

*Adopted 5-29-2025*

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#### **I. PURPOSE**

To define Helendale Community Services District, (hereafter, HCSD, CSD, Helendale CSD), policy on the requirement for an alcohol/drug-free workplace, alcohol/drug testing, and related matters that occur in the workplace.

#### **II. POLICY**

The Helendale CSD is committed to protecting the health and safety of individual CSD employees, their co-workers, and the public at large from the hazards caused by the misuse of alcohol or drugs by CSD employees. It is the policy of the Helendale CSD that employees shall not report to work under the influence of alcohol or drugs, possess alcohol or drugs while on duty or when subject to being called to duty, sell or provide drugs to any employee or to any person while such employee is on duty or subject to being called, or have their ability to work impaired as a result of the use of alcohol or drugs.

#### **III. APPLICATION**

This policy shall apply to all employees of the Helendale CSD and to all candidates for employment with the CSD. This policy shall apply to alcohol and to all substances, drugs, or medications, legal or illegal, which could impair an employee's ability to effectively and safely perform the functions of their job. All proceedings and tests under this policy shall be confidential.

#### **IV. POLICY RULES**

1. An employee shall not purchase, possess, use, sell, furnish, or be under the influence of alcoholic beverages during the course or performance of their assigned duties. Under no circumstance shall an employee report to the work site under the influence of alcohol.
  - a. Employees may, however, participate in CSD-sponsored functions or promotional activities where alcohol may be served. If an off-duty employee chooses to participate, the employee is responsible for ensuring that he/she does not become impaired by any such participation.

## Alcohol and Drug-Free Workplace Policy

2. An employee shall not purchase, possess, use, sell, furnish, or be under the influence of any illegal drug, recreational drugs or controlled substance during the course or performance of their assigned duties or while on CSD property. Under no circumstance shall the employee report to the work site under the influence of illegal drugs or recreational drugs.
3. An employee shall not purchase possess, use, be under the influence of, sell, or furnish any prescription drug during assigned work hours or while on duty, on CSD property, or using CSD equipment. Possession and use of prescription drugs by employees during the course or performance of their assigned duties may be permitted when all the following have been met:
  - a. The prescription was issued by authorized medical personnel, the prescription is issued to the employee, and the employee follows the prescription instructions; and
  - b. The employee has consulted with the prescribing physician as to the possible effects of the drug and has informed their supervisor if it is probable that such use of the drug would affect the employee's ability to safely perform their duties; and
  - c. If it is probable that use of the drug as determined by the prescribing physician, would not affect the employee's ability to safely perform their duties, the employee has no obligation to notify their supervisor of such use.
4. The CSD shall have the right to search all areas and property in which the CSD maintains joint or full control. For this reason, employees are discouraged from bringing personal items to work unless such items are necessary to their employment with the CSD.
5. CSD management staff may promulgate additional rules in accordance with this policy, appropriate to the work requirements and responsibilities of their employees.
6. An employee who is reasonably suspected of being under the influence of alcohol or drugs during assigned work hours or while on duty shall submit to an alcohol/drug test as a condition of employment (See Appendix A) if so, requested by management personnel.

If convicted of a criminal alcohol or drug offense occurring outside of the workplace, an employee shall notify their supervisor within five calendar days of the conviction. (In the event of an arrest see Personnel Manual, Section 23.02(AA)). As a condition of continued employment with the CSD, employees shall abide by

the provisions of this policy. Failure by an employee to follow this policy may subject the employee to discipline up to and including termination, even if it is a first offense.

## **V. ALCOHOL/DRUG TESTING**

1. Employees who are suspected of being under the influence of alcohol or drugs during assigned work hours or while on duty shall be required to submit to an alcohol/drug test by a physician or laboratory selected by the CSD. An employee shall be required to undergo an alcohol or drug test if an employee's manager has reasonable suspicion that an employee is under the influence of alcohol or drugs. The test must take place on the same day that a reasonable suspicion is established. CSD management staff shall drive the employee to the testing facility and drive the employee home after the test. Employees who refuse to submit to an alcohol or drug test shall be subject to disciplinary action up to and including termination.
2. "Reasonable suspicion" must be based on objective facts. Any one of the following characteristics, alone or in combination with others, may constitute reasonable suspicion of alcohol or drug use.
  - a. Slurred speech
  - b. Odor of alcohol on breath
  - c. Inability to walk in a steady manner
  - d. An accident involving CSD property
  - e. An unexplained employee injury
  - f. Physical altercation
  - g. Verbal altercation
  - h. Possession of alcohol or drugs at work
  - i. Unusual, erratic behavior
  - j. Possession of alcohol or drugs in the workplace.
  - k. Reports of on-duty use by employees and/or non-employees
3. Supervisors are required to detail in writing the specific facts, symptoms, or observations that formed the basis for their determination that reasonable suspicion existed and warranted the testing of an employee. This documentation shall be forwarded to the General Manager within 24 hours of the incident.
4. The CSD shall provide training to assist supervisory personnel in identifying alcohol and drug use among employees. Such training will be directed toward helping supervisors recognize the conduct and behavior that give rise to a reasonable suspicion of alcohol or drug use.

5. Upon being ordered to submit to an alcohol/drug test, the employee will be required to submit to the test as soon as the employee can be transported to the testing facility.
6. Candidates for employment with the CSD shall be required to undergo an alcohol/drug test prior to the employment with the CSD (See Appendix C). Candidates shall be denied employment if they refuse to undergo alcohol/drug testing prior to employment.
7. Before an alcohol/drug test is administered, employees and/or candidates for employment will be asked to sign a consent form authorizing the test and permitting release of test results to Management. The consent form shall provide space for employees and candidates to acknowledge that they have been notified of the CSD's alcohol/drug testing policy and to indicate current or recent use of prescription or over-the-counter medication.

The consent form shall also set forth the following information:

- a. The procedure for confirming an initial positive test result;
- b. The consequences of a confirmed positive test result;
- c. The right to explain a confirmed positive test result and any appeal procedure available; and
- d. The consequences of refusing to undergo an alcohol/drug test.

## **VI. PRIOR NOTICE OF ALCOHOL/DRUG TESTING**

The CSD will provide written notice, if practical, of its alcohol and drug testing policy to all employees and job applicants. The notice shall contain the following information:

- a. The need for alcohol and drug testing;
- b. The circumstances under which testing may be required;
- c. The procedure for confirming an initial positive test result;
- d. The consequences of a confirmed positive test result;
- e. The consequences of refusing to undergo an alcohol/drug test;
- f. The right to explain a positive test result and any appeal procedures available; and
- g. The availability of alcohol/drug abuse counseling and referral services.

## **VII. CONFIRMATION OF TEST RESULTS**

1. All alcohol/drug testing shall be performed by a State certified laboratory.
2. Upon the CSD's receipt of a confirmed positive alcohol/drug test, an employee

shall have 24 hours to provide the CSD with a valid drug prescription in the employee's name that may justify the presence of controlled substances in their system.

3. All information from an employee's or a candidate-for-employment's alcohol and drug test shall be confidential and only those with a need to know are to be informed of test results. Disclosure of test results to any other person, agency, or organization shall be prohibited unless written authorization is obtained from the employee or candidate or unless required by law. Any prohibition on the use of the information shall not apply to the CSD's use of the information for its own defense or for use as part of any disciplinary process against the employee. The results of a positive alcohol/drug test shall not be released until the results are confirmed. The records of unconfirmed positive test results shall be destroyed by the testing laboratory.

#### **VIII. CONSEQUENCES OF VIOLATING THE RULES AND PROVISIONS OF THIS POLICY**

1. Employees will be subject to disciplinary action up to and including termination if a positive alcohol/drug test is confirmed or if an employee refuses to submit to an alcohol/drug test.
2. Employees who are reasonably suspected to be under the influence of alcohol or drugs during assigned work hours or while on duty shall be prohibited from engaging in further work and shall not be allowed to operate or utilize any CSD property. Such employees shall be physically transported by CSD personnel to the CSD's physician and thereafter from the work site to their home. Such employees shall not be allowed to drive their personal vehicles from the work site.
3. An Employee who realizes they have a substance abuse problem is encouraged to participate in a rehabilitation program prior to a reasonable suspicion determination. Failure to request leave to participate in a program prior to a reasonable suspicion test will result in disciplinary action up to and including termination.

#### **IX. REHABILITATION PROGRAM**

The CSD may allow an employee who has been found in violation of this policy to retain his/her employment with the CSD provided the employee agrees to participate in a substance abuse program. Each violation of policy will be decided on its own merits; there is no guarantee that participation in a substance abuse program will be allowed.

It is the responsibility of the employee to seek rehabilitation before alcohol and drug problems lead to disciplinary action. Once a violation of this policy occurs, subsequent use of

## Alcohol and Drug-Free Workplace Policy

rehabilitation on a voluntary basis will not necessarily lessen disciplinary action and may, in fact, have no bearing on the determination of appropriate disciplinary action.

An employee's decision to seek prior assistance from a treatment program will not be used as the basis for disciplinary action and will not be used against the employee in any disciplinary action.

An employee who participates in a treatment program as a condition of continued employment shall be required to sign a conditional reinstatement in which the employee agrees to comply with the District's Drug-Free Workplace Policy (See Appendix B).

If the employee fails to cooperate with their substance abuse program or if the employee violates the CSD's alcohol/drug-free workplace policy again, it shall be grounds for termination.

**APPENDIX A**

**HELENDALE COMMUNITY SERVICES DISTRICT  
EMPLOYEE CONSENT FOR TOXICOLOGICAL TESTS  
(REASONABLE SUSPICION)**

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<b>Name</b>	<b>Occupation</b>
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<b>Department</b>	<b>So. Sec. #(last four)</b>	<b>Age</b>
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<b>Home Address Home</b>	<b>Phone Number</b>
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I hereby consent and agree to give a specimen of my urine to any medical facility, laboratory, or medical person designated by the CSD. This specimen shall be used to detect the presence of drugs (including psychoactive cannabis metabolites), alcohol, or medications in my body. I further consent and agree that upon request of the CSD, the laboratory results of any test performed on such specimen shall be furnished to the CSD by the facility chosen by the CSD. I understand that I will be notified in writing of the test results within five days of the test confirmation. After receiving written notification of a confirmed positive drug test, I understand that I will be allowed up to 24 hours to provide an explanation for the presence of intoxicating substances found in my system. I understand that a confirmed positive test could result in disciplinary action up to and including termination. I acknowledge that I may appeal a confirmed positive test result and any subsequent disciplinary action imposed on me per the established grievance procedure. My signature below acknowledges that I have read and understand the foregoing statement and have answered all questions truthfully and voluntarily.

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<b>Witness Signature</b>	<b>Employee Signature</b>
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<b>Home/Office Phone Numbers</b>	<b>Date</b>
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**APPENDIX B**

**HELENDALE COMMUNITY SERVICES DISTRICT  
CONDITIONAL ABEYANCE OF TERMINATION EMPLOYMENT AGREEMENT**

The undersigned parties hereby agree as follows:

That \_\_\_\_\_ (employee's name) recognizes that the Helendale CSD was lenient in working with him/her due to unsatisfactory job performance and in allowing for a rehabilitation program to help \_\_\_\_\_ (name) deal with his/her alcohol/drug abuse problem.

The CSD will hold termination in abeyance \_\_\_\_\_ (name) after he/she successfully completes their rehabilitation program at \_\_\_\_\_ (place). The Employee will, provided they agree to and perform the following conditions, have his/her termination placed in abeyance during his/her tenure with the CSD:

If \_\_\_\_\_ (name) is unable to perform his/her job duties with the CSD due to alcohol/drug abuse or fails to continue his/her alcohol/drug rehabilitation program and fulfill all the conditions set forth above, he/she may be terminated. In further consideration for the CSD's agreement to hold the termination in abeyance, the Employee agrees that should he/she be terminated under this provision all challenges to the validity of that termination are forever waived including an express waiver of any resort to contractual grievance proceedings and any administrative or judicial claims for wrongful termination.

\_\_\_\_\_ (name) understands and agrees that if they must be admitted to a hospital or rehabilitation center again for treatment of alcohol/drug abuse, they will be subject to termination.

The undersigned declares under penalty of perjury that he/she has read this Conditional Abeyance of Termination Employment Agreement, understands its terms, and freely and voluntarily consents to and intends to be bound by each provision.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_, California.

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE \_\_\_\_\_

MANAGER SIGNATURE: \_\_\_\_\_ DATE \_\_\_\_\_

**APPENDIX C**

**HELENDALE COMMUNITY SERVICES DISTRICT  
PRE-EMPLOYMENT CONSENT FOR TOXICOLOGICAL TESTS**

\_\_\_\_\_  
NAME

\_\_\_\_\_  
POSITION APPLYING FOR

\_\_\_\_\_  
DEPARTMENT

\_\_\_\_\_  
SOCIAL SECURITY NUMBER (last four)

\_\_\_\_\_  
AGE

\_\_\_\_\_  
HOME ADDRESS

\_\_\_\_\_  
PHONE NUMBER

I hereby consent and agree to give a specimen of my urine to the medical facility or laboratory, or medical person designated by the Helendale CSD. This specimen shall be used to detect the presence of drugs, alcohol, or medications in my body. I further consent and agree that upon request of the CSD, the laboratory results of any test performed on such specimen shall be furnished to the CSD by the facility chosen by the CSD. I understand that I have the right to obtain a copy of the test results from the CSD's test facility. I acknowledge that there is no appeal procedure available to me. My signature below acknowledges that I have read and understand the foregoing statement and have answered all questions truthfully and voluntarily.

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Home/Office Phone Numbers

\_\_\_\_\_  
Date



# Helendale Community Services District

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Date: May 29, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #4  
Discussion and Possible Action Regarding Consideration of Revision to the Mission and Vision Statement and Consideration of a Value Statement

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## **STAFF RECOMMENDATION:**

Staff seeks input from the Board.

## **STAFF REPORT**

As part of the Strategic Planning Process, discussion of the District's Mission and Vision statement is appropriate. These statements were developed several years ago by Staff and have appeared in the Budget document each year. That Board may wish to have another discussion on this topic at the June 5<sup>th</sup> meeting, however, Staff is hopeful that the revised Mission and Vision statements are completed in order to include in the budget document that is scheduled for Board consideration on June 19.

A mission statement is a brief summary of the reason for the District's existence, purpose and overall direction. Conversely, a vision statement is a concise, forward-looking statement of what an organization aspires to become or achieve. It serves as the guiding light for decision-making.

A new component for consideration is a core value(s) also known as a value statement. This often accompanies the mission and vision statement and is a brief descriptor of what is valued by the organization. These can be expressed in a statement or in words such as Integrity, innovation, customer focus, collaboration, sustainability, respect, etc., or in a brief statement

## **Mission Statement:**

"The Mission of the Helendale Community Services District is to Provide efficient, effective local government services through transparent operation in all areas for the benefit of the community"

## **Vision Statement:**

"Our vision is to be an innovative leader in the development of programs, employment of technology, and sustainability of services to meet the current and future needs of the community."

**Following are some examples to stimulate discussion:**

An example from the **Susan G. Komen**: Vision – A world without breast cancer; Mission – Save lives by meeting the most critical needs in our communities and investing in breakthrough research to prevent and cure breast cancer; Values – People, commitment, passion, harmony.

An example from **NASA**: Vision – To reach new heights and reveal the unknown for the benefit of humankind; Mission – To drive advances in science, technology, aeronautics and space exploration to enhance knowledge, education, innovation and more; Values – Safety, integrity, inclusion, teamwork and excellence.

An example from **FedEx**: Vision – A dynamic and progressive courier services firm that leverages technology and impacts the lives of all people; Mission – FedEx Corporation will produce superior financial returns for its shareowners by providing high value-added logistics, transportation, and related business services through focused operating companies; Core Values: Innovation; Loyalty; integrity.

An example from **Mojave Water Agency**: Vision – Collectively achieve sustainable water management to empower our communities to thrive for generations to come; Mission – Collaboratively manage groundwater basing sustainably, import water responsibly, and address risks proactively using sound science. Values: Service to the Community; Integrity; Innovation and Creativity; Teamwork; Individual Growth and Reward; Transparent Decision-Making

An example from **Phelan Pinon Hills CSD**: Vision – The vision of the Phelan Pinon Hills Community Services District is to develop a Community Services District that enhances the living experience for all people within the District; Mission – The Mission of the Phelan Pinon Hills Community Services District is to provide authorized services and maximize resources for the benefit of the community.

**FISCAL IMPACT:** None.

**REQUESTED ACTION:** Provide input to Staff on revisions to the mission and vision statement and a values.

**ATTACHMENTS:** None.



# Helendale Community Services District

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Date: May 29, 2025  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5: Budget Workshop to Review Draft Budget

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**STAFF RECOMMENDATION:**

Staff seeks input from the Board regarding the proposed FY26 budget.

**STAFF REPORT:**

Presented to the Board for consideration and review is the draft budget for FY2026. Staff seeks input from the Board regarding any changes to the document prior to the noticed public hearing scheduled for the June 19, regular board meeting, at which time adoption will be considered.

Some of the data in the narrative section of the budget are in red. This information will be updated after the budget workshop. Based upon Board input and final Staff review, any necessary changes will be made prior to the June 19 meeting.

**FISCAL IMPACT:** As out lined within the draft document.

**REQUESTED ACTION:** Provide input to Staff.

**ATTACHMENTS:** Draft FY 2026 Budget



# Budget FY 2025

*Adopted  
June 19, 2025*

# Helendale Community Services District Board of Directors

The District is governed by a five-member Board of Directors elected to four-year terms in even-year election cycles with two members elected in one cycle and three elected the following cycle. The Board of Directors sets the policies of the District and delegates management responsibilities to an at-will contracted General Manager. The General Manager is responsible for carrying out the policy direction of the Board and oversees the day to day operations of the District. The District's General Manager, General Counsel, and external Auditor report to the Board of Directors.

Board meetings are governed by the Brown Act, which requires the public's business to be conducted in an open and transparent manner. Helendale CSD holds regularly scheduled Board meetings on the first and third Thursday of each month at 6:00 pm at 26540 Vista Road, Suite C. Meetings are open to the public and attendance is encouraged.



Ron Clark  
President



George Cardenas  
Vice President



Artie DeVries  
Director



Gail Guinn  
Director



Billy Rosenberg  
Director

# Helendale Community Services District Staff

The management team at the Helendale Community Services District is committed to overseeing the reliable operation of our water and wastewater systems while ensuring responsible fiscal management.

Our leadership team works diligently to ensure prudent management of the water services, wastewater collection and treatment system, parks and recreation, solid waste disposal, and other street lighting. Through careful financial planning and resource allocation, we strive to enhance the quality of life in Helendale while supporting sustainable growth.

This budget reflects management's collective efforts to uphold the highest standards of service, maximize efficiency, and prioritize projects that benefit our community.



**Kimberly Cox**  
General Manager



**Craig Carlson**  
Water Operations  
Manager



**Cheryl Vermette**  
Administrative  
Services  
Manager



**Alex Aviles**  
Wastewater  
Operations  
Manager

# MESSAGE FROM THE GENERAL MANAGER

June 19, 2025

Honorable Board of Directors and Residents of the Helendale CSD,

We are pleased to present the Annual Budget for Fiscal Year 2025-2026. The budget year for the Helendale CSD is July 1, 2025, through June 30, 2026.



On behalf of the Staff, I would like to express our gratitude for the leadership of the Board of Directors, your fiscal oversight of District operations and the confidence you place in us to represent the best interest of the District, our customers and our community in our day-to-day activities. As we transition into a new budget year, it is with anticipation of positive things to come for the community, the Staff and the Board as new management will take the helm of the District with my retirement. Through the continued development of a stellar management team, I am confident that it will be a seamless transition. It is important that the public be reassured of the thoughtful process the Board will undertake during the next few months. This budget is a testament to the collaborative teamwork amongst the management staff, each of whom have contributed to the individual budget and this document as a whole.

The District continues to complete Capital Improvement Projects (CIP) that will sustain the infrastructure and enhance the operation.

This Budget has been prepared based upon the best information available regarding anticipated revenues and expenses based upon prior years' experience and anticipating regulatory mandates. The District will continue to remain nimble and responsive to the ever-changing regulatory landscape. Further, the Budget reflects the District's dedication to provide reasonable levels of service with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost effective while meeting all regulatory and legal requirements. This budget is balanced and has been developed to be fiscally responsible in support of the District's Mission Statement:

*The Mission of the Helendale Community Services District is to provide efficient, effective local municipal level services through transparent operation in all areas of service for the benefit of the community.*

I would like to thank the dedicated CSD Staff for the professional and conscientious manner in which they carry out their duties understanding the importance of protecting public health and safety, providing excellent customer services and being fiscally responsible. The leadership of the Board sets the standard for all of your staff. Thank you for your dedication, prudent fiscal management, and for providing the vision and resources within this Budget. Your leadership allows Staff to meet all regulatory requirements encumbered upon us as a public agency and stewards of the public trust.

Respectfully submitted,

Dr. Kimberly Cox

General Manager

# Budget Guide

The purpose of Helendale CSD's budget is to serve as a blueprint for providing services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which policies, priorities, and programs are implemented. It provides the means to communicate to residents, customers, and employees how the District's financial resources are used to provide services to the community. The budget is organized by department.

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

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

**Budget Message:** Includes the General Managers letter to the Board of Directors and describes any challenges or budget issues.

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

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

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

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

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

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

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

## MISSION AND VISION STATEMENT

The Mission of the Helendale Community Services District is to provide efficient, effective local government service through transparent operation in all areas for the benefit of the community.

Our vision is to be an innovative leader in the development of programs, employment of technology, and sustainability of services to meet the current and future needs of the community.



ESTABLISHED IN  
**2007**



# OF EMPLOYEES  
**27**

### Our mission is to:



Provide adequate Well Maintained Infrastructure



Hire and retain high quality staff



Provide park spaces and recreational opportunities



Promote Partnerships

## Services



**Water**



**Wastewater**



**Solid Waste**



**Park & Recreation**



**Properties**



**Administration**



**Thrift Store/Recycling Center**

# History of Helendale

The original name given to the area by the Mojave Indians was Point of Rocks. The Santa Fe Railroad arrived in the 1880s and built a station at Point of Rocks, which provided a watering stop for the steam engine locomotives moving trains across the High Desert. On December 15, 1897, the name was changed to Helen in honor of Helen A. Wells, daughter of railroad executive Arthur G. Wells. On September 22, 1918, the name was changed to Helendale.

Route 66, or National Trails Highway, was paved and officially opened in the Helendale area in 1926. Helendale has an historical marker commemorating the old road that is located 100 yards south of the intersection of Route 66 and Vista Road.

In 1969, the primarily rural agricultural area began to change with the construction on a 277 acre resort community within Helendale that included two man-made lakes. The community called Silver Lakes opened in the early 1970s and was marketed to mid-level executives as a vacation home with attractive, affordable amenities such as golf, swimming, tennis in a desert oasis.

During the 1990's a water adjudication in the high desert was a catalyst for the transition of Helendale from alfalfa fields to fallowed acreage as water rights became a valuable commodity to be sold to municipalities. The Mojave Water Agency, established in 1960 by special legislation was appointed by the court to as the overseer or Watermaster of the Adjudication. As water usage was reduced due to court-ordered reduction in water pumping, a group of local residents began evaluating energy and water usage for the local Silver Lakes Homeowners association. When the committee was disbanded by the Association, the group continued their evaluation in local service provision of water and wastewater handled by the County at that time. A fiscal analysis showed that there would be cost savings and efficiencies to be gained if the services were controlled locally.

The group raised funds to submit an application to the Local Agency Formation Commission (LAFCO), a County organization charged with overseeing boundary and service changes. LAFCO deemed the creation of the Helendale Community Services District was feasible and action of the LAFCO Commission paved the way for a ballot measure on November 6, 2006, for the creation of the District and the selection of its five-member board of directors. In a successful election, the 90 square mile Helendale Community Services District was formed under California Government Code Section 67000, et seq. and is authorized to provide the services of water, wastewater, solid waste management, park and recreation, graffiti abatement and street lighting. Since the initial formation, two annexations have occurred that expanded the District's boundaries to the south and the west. The first annexation expanded the District's boundary by 7,762 acres, the second annexation added 14,720 acres bringing the District to more than 120 square miles of primarily vacant land.



# Demographics

## Helendale Population

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

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



Male population 52%



Female population 48%

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

Citizen US Born 88.1%

Citizen not US Born 9.96%

Not Citizen 1.93%

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

Moved from Same County 2.71%

Moved from Same State 2.04%

Moved from Different State 6.23%

Same House as Last Year 89.02%

## Households in Helendale

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

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

Family Households 66.92%

Non-family Households 33.08%

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

Households with Children 23.69%

Households without Children 76.31%

# Demographics

## Employment statistics

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

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

White Collar 76.77%

Blue Collar 32.3%

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

Self Employed 7.36%

Private Companies 55.63%

Governmental Workers 28.65%

Not for Profit Companies 8.36%

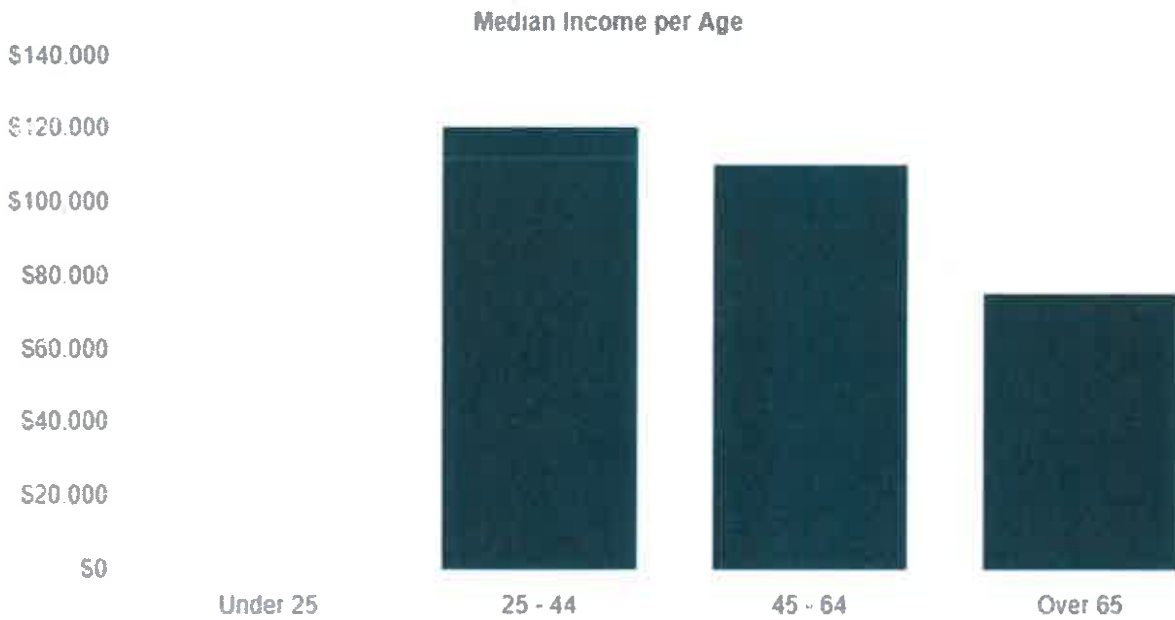
## Education Level

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

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

## Median and average incomes in Helendale

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



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

# Salary & Benefits

## Compensation

Compensation includes both salary and other benefits and are a key consideration in any organization to attract and retain employees in a competitive environment. The District employs certified water and wastewater operators whose technical skills and certifications make them a target for recruitment by other agencies. The General Manager is an at-will employee under contract with the Board, all other employees are compensated based on competitive salary ranges approved annually by the Board of Directors.

## Salary

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

Salary ranges have been adjusted annually based upon market factors with Board approval. In order to retain and attract qualified, educated and certified employees, it has been the intent of the Board to keep salary ranges competitive and in pace with inflation. The Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino County is used as a guideline. The 12-month year over year CPI period ending January 31st establishes the Cost-of-Living Adjustment (COLA) rate each year. The cost-of-living adjustment is considered by the Board prior to budget development and is factored into the salaries and other related costs in the FY2026 budget document. Salary ranges are adjusted accordingly effective July 1st of each year in accordance with the approved COLA. The approved COLA for 2026 is 3.7%.

Elements that can increase an employee's pay include a merit step increase for satisfactory performance; a promotion which can be based upon several factors including education and/or certification levels achieved; or a cost-of-living increase (COLA) approved by the Board. Employees are evaluated annually and may receive a merit-based pay increase based upon performance as recommended and documented by their respective manager/supervisor. Once an employee is at the top of their range, only the COLA increases will apply.

Employees are encouraged to seek additional education with the assistance of a tuition reimbursement program. Technical staff are also encouraged to achieve higher levels of certification to expand their knowledge within their chosen competencies.

## Benefits

The ability to provide medical insurance for one's family is an important element when looking at employment. The District offers a competitive benefits package that includes vacation accrued based upon tenure, sick leave and thirteen paid holidays.

## Retirement

The District contracts with the California Public Retirement System (CalPERS) for employee retirement. There are two tiers of retirement benefits: Classic formula for those vested in CalPERS prior to 2013 which offers a retirement formula of 2.7% at 55. The second retirement system that was mandated by the Public Employee Pension Reform Act (PEPRA) was signed into law in 2012 and took effective January 1, 2013. The new law limited the retirement benefits that a public agency could provide to employees new to public employment to 2% at 62. Through attrition, eventually the workforce will all be on the new PEPRA formula. The District does not participate in Social Security for full-time employees.

## Part-time

The District employs part-time employees in the Recycling Center and Parks. Social Security is paid for part-time staff who work less than 1000 hours or less. Forty hours of sick leave is provided annually for all part-time staff members.

## Medical

In fiscal year 2025, the District increased the medical benefit for full-time staff based upon a market analysis of comparable Districts and the significant increase in costs for medical coverage. In an effort to help employees save for retirement, the unused portion of the cafeteria funds can be invested in a retirement savings account such as a 457 or 457 ROTH. The benefit was increased to \$1750 per month per employee to be used for medical, dental, and vision insurance plans with the balance going into a 457 plan.

## Life

Life insurance/accidental through a third-party provider is available to staff and will provide up to \$50,000 of benefit. Additional insurance can be purchased by the employee as desired. Further, the District provides State Disability Insurance and Long-Term Disability Insurance.

## Disability Insurance

The District provides State Disability Insurance and Long-Term Disability Insurance.

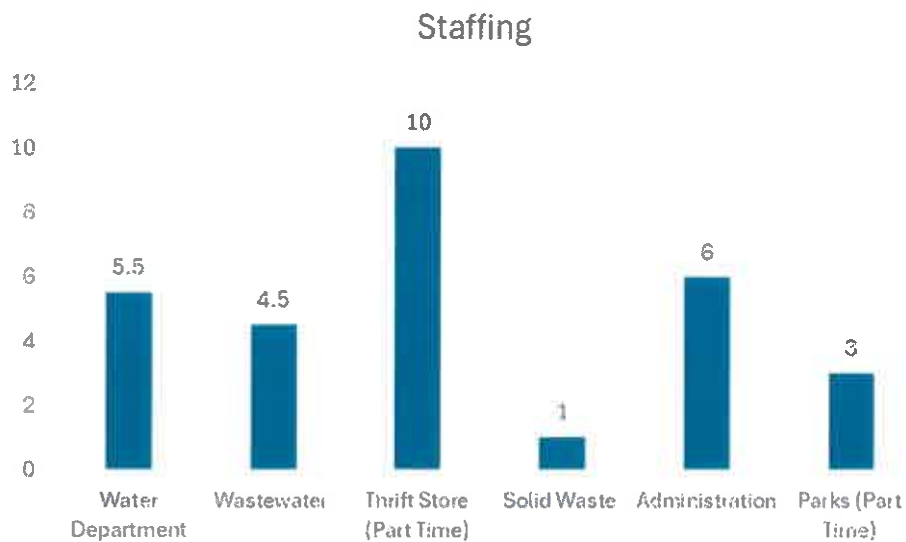
## Leave

Years of Service	Vacation Days
1-4	80 hours @ 3.077/pp
5-9	120 hours @ 4.61 /pp
10-20	160 hours @ 6.15/pp
20+	200 hours @ 7.69/pp

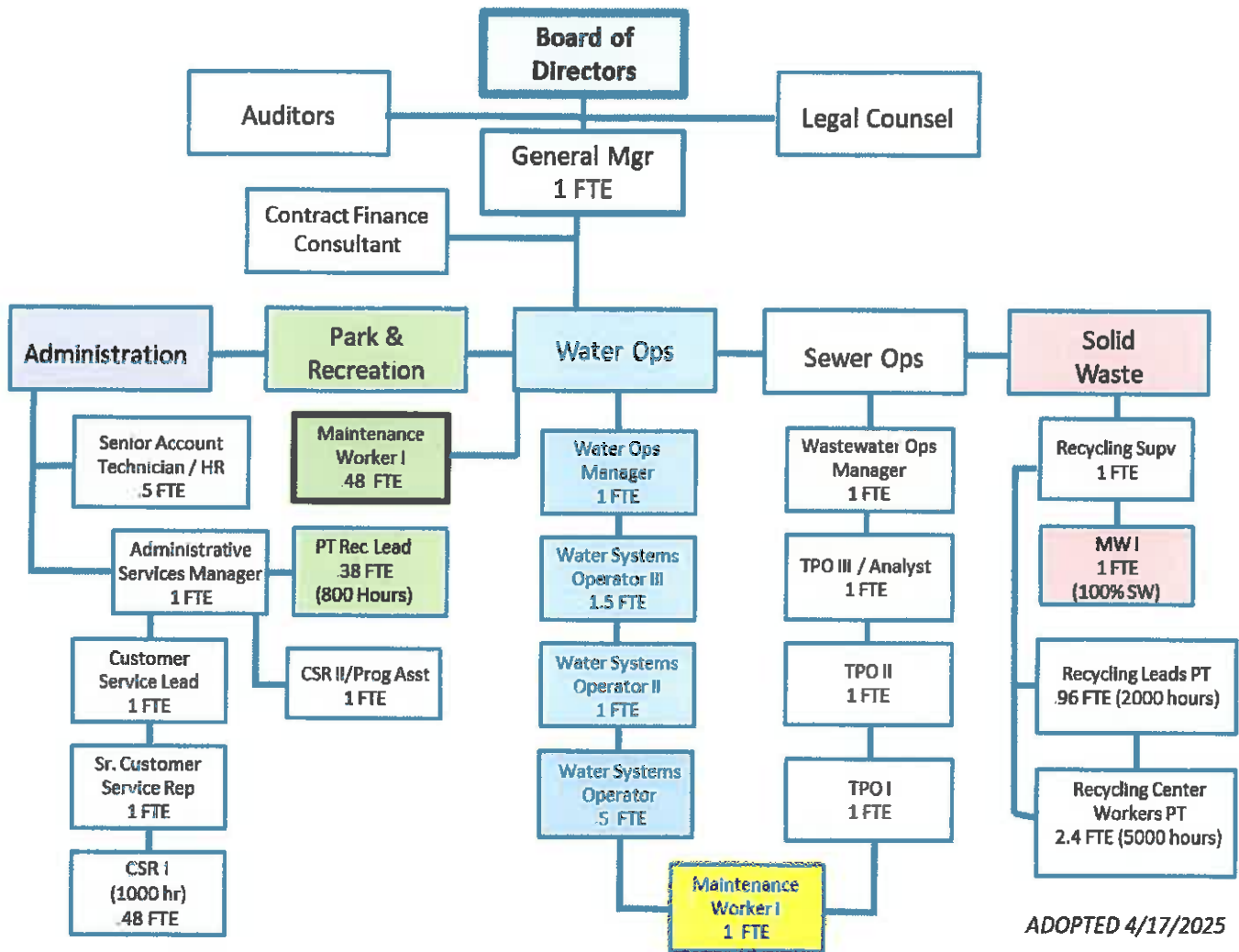
# Personnel

Our staff includes both full and part-time employees who receive various levels of benefits. The full-time equivalent (FTE) measure of employee labor hours, calculated based on an annual total of 2,080 working hours. The District employs a stable workforce of 22.2 FTE which includes 17 full-time and approximately 13 part-time staff. The average tenure of the District's full-time staff is 11.4 years, and the part-time staff tenure is approximately 3.3 years of service. The District offers competitive medical and retirement benefits for all full-time staff that helps to attract and retain qualified employees. Staffing includes employees certified in the technical and pervasively regulated areas of water treatment and distribution and wastewater collection and treatment; and educational degrees including bachelor's, master's, and doctoral degrees.

FY 2026 will add two additional full time employees. One full time employee will be added to the wastewater department and one who will be allocated between the water and wastewater department equally.



# Organizational Chart



ADOPTED 4/17/2025

# Table of Organization

## Pay Schedule for FY2026

Effective 7/1/2025 through 6/30/2026

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 I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	0.5
WSO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
WSO III	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
OIT	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	0
TPO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	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
MWI	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

# Budgetary Control

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

Each year the Board approves the Appropriation Limit which sets the maximum amount of tax funding that the District can receive. The District receives taxes equal to approximately 80% of the limit. The General Manager maintains budgetary controls to ensure compliance with the budget as required and ensures tax revenues are below the maximum limit. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved budget. The purchasing policy provides the standards and approval levels by which purchases can be made. Additionally, rules of procedure are established by the General Manager to protect against abuse of the public's trust. Supplemental appropriations during the year must be approved by the Board of Directors. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted and are based upon unforeseen operational necessities that occur after the adoption of the budget.

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

## **Accounting and Financial Practices**

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

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

Funds are organized into two major categories:

**Enterprise Funds** Water, Wastewater, Solid Waste

**Government Funds** Administration, Park and Recreation, Street Lighting, & Recycling Center

# Financial Policies

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

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

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

- Purchasing
- Investment
- Reserves

## **Purchasing Policy**

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

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

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

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

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

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

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

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

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

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

### Investment Policy

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

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

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

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

### Reserve Policy

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

## **Unrestricted Reserves**

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

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

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

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

## Water: Fund 01

- Water service revenues are fairly static with some minor increases in usage patterns. Minor budget adjustments were made based upon usage trends.
- Employee expenses (retirement, workers' compensation, medical benefits) increased due to the addition of the addition of .5 FTE maintenance worker, annual merit increases and COLA increases.
- Electric costs have increased by 7% due to higher rates.
- Education and training increased slightly by **\$1,183**.
- Permits and fees increased by **\$2,125**.
- Vehicle Fuel increased by **\$5,000** due to increased fuel costs.
- Watermaster fees increased **\$0.60** cents per acre foot pumped.

## Wastewater: Fund 02

- Sewer revenues have rebounded from several years of negative decline due to the phased-in rate increase which provided a much-needed infusion.
- The rate increase was approved in 2021 with \$5 increase in January 2022, July 2022, and January 2023. The next increase will be 3.5% in July 2024 (FY25) and 3.5% increase in July 25 (FY26). This will be the last increase for Wastewater.
- Salaries increased due to the addition of a Wastewater Operator II (1 FTE) and a .5 FTE Maintenance Worker shared with water as well as annual merit increases, and COLA increases.
- Permits and fees continue to increase as regulatory agencies pass on increases. (i.e., SWRCB, Fire, MDAQMD, etc.)
- Supply costs have increased. The operations and maintenance and operating supplies have increased by **\$8,000**.
- Lab analysis has increased to **\$**.
- Electrical costs have increased due to higher rates.
- Contractual services has increased by 7% slightly by just over **\$3,700**.

## **Solid Waste: Fund 06**

- Solid waste revenue fluctuates based upon customer base and annual price increases.
- Residential trash service and ESFR revenue has increased due to the addition of residents within the newly annexed area.
- Extra solid waste services revenue increased by **\$22,848** due to an analysis customers with extra trash barrel. This number more closely reflects the revenue collected.
- County disposal fees increased by **\$21,037**.

## **Thrift Store/Recycling Center: Fund 03**

- There were some changes in full time staffing allocation. The Recycling Center Supervisor is now fully expensed to this fund.
- Salaries and benefits have **decreased by \$10,452 due to a reduction in part time staff**.
- Bank charges **increased by \$2,900** due to an increase in fees.
- Operating supplies increased by **\$1,135** over last year's budget.
- The employee incentive program increased by **\$2,000**.
- Operating supplies decreased by **\$3,000**.
- Electricity costs increased by 7% due to an increase in rates, however once the solar project is operational this expense will reduce.

## **Properties: Fund 04**

- There are no employees assigned to this fund.
- Rental income pays for the debt service on the park property.
- All rents remained the same
- Wild Rd. rents remained the same.
- Electricity costs increased by 7% due to an increase in rates.
- Some utilities increased based upon trends and rate increases.

## **Parks: Fund 05**

- Program revenues are projections based upon prior actual revenue. Program fees typically break even and fluctuate every year with participation.
- Board discretionary revenue funds park operations.
- Staffing changed to .5 FTE and the addition of a maintenance contractor.
- Part time staff hours have increased to 800 hours for program support.
- The General Manager holds the license for herbicides and pesticides – CEU's are required to maintain this license.
- The street lighting bill is paid out of the park fund with revenue from the property taxes.
- The budget for the concerts in the park was increased by **\$3,000** due to higher costs for bands and fireworks.
- The allocation to the Senior Center was is \$500.

## **Administration: Fund 10**

- The District has seen an impressive increase in investment earnings, and Staff anticipates this will continue for the upcoming year.
- Franchise fees are increased to \$
- Solid Waste billing fees of \$ pays for one customer service staff member.
- Site tower rent increased by **\$16,689.**
- Property taxes increased **\$14,342.**
- Board discretionary revenue increased by **\$30,610.**
- Financial support services were approved by the Board in separate actions for FY 2026 at a cost of \$
- Audit services were approved by the Board at a cost of \$ for FY 2026

# Budget Process

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

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

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

## **Capital Improvement Projects Budget Process**

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

## **Summary**

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

# User Fees and Charges

## Water Rates

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

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

## Wastewater Rates

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

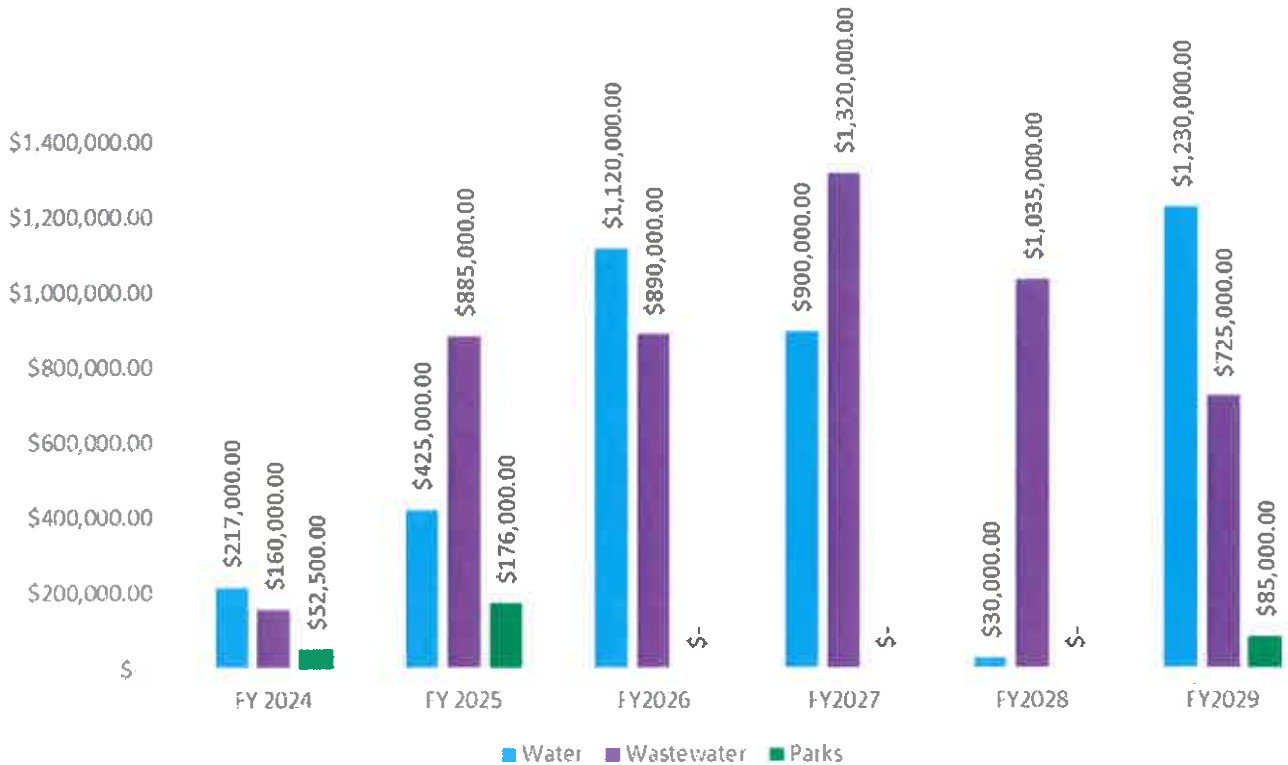
Date	Rate
January 2022	\$41.64
July 2022	\$46.64
January 2023	\$51.64
July 2024	\$53.45
July 2025	\$55.32

# Capital Improvement Projects

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

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

### Capital Improvement Projects



# 5 Year Water Capital Improvement Plan

	FY 2025	FY2026	FY2027	FY2028	FY2029	FY2030
Camera System & Lights - Will be done	\$ 10,000					
Automated Gate		\$ 12,000				
Material Storage Bays		\$ 12,000				
New Well (Community Center)		\$ 1,000,000				
Generator Well 13		\$ 125,000				
Well 13 Rehab						\$ 90,000
Well 1A Building Improvements			\$ 40,000			
Well Rehabilitation 1A					\$ 90,000	
Abandon Wells 5 & 6						\$ 30,000
Engineering for Tank isolation valving			\$ 50,000			
North & South Tank - Interior Re-Coating				\$ 500,000		
North & South Tank - Valves & Manifold				\$ 200,000		
New Turbine Pumps Well 4A & Rehab		\$ 125,000				
AMI Meters	\$ 60,000	\$ 75,000	\$ 75,000			
Mig Welder		\$ 5,000				
Valves (4) Were any completed in FY 24 or 25?		\$ 20,000	\$ 10,000			
River Crossing Permitting						\$ 50,000
River Crossing Water Pipeline						\$ 1,000,000
Portable Lift	\$ 20,000					
20' Equipment Trailer with Wench	\$ 12,000					
Chlorine Truck - Replace WOM Truck	\$ 55,000					
Air Compressor	\$ 6,000					
Concrete Well 13 - Done						
Hydrant Replacements (4) did we do any in FY25?	\$ 18,000	\$ 12,000				
Used Skip Loader		\$ 35,000				
Engineering for PFAS Treatment		\$ 75,000				
PFAS Well Manifold		\$ 50,000				
PFAS Treatment Plant			\$ 2,000,000			
Pipeline for Manifold			\$ 1,000,000			
Portable Generator Hook ups for Wells		\$ 75,000				
<b>Total Water Capital Projects</b>	<b>\$ 181,000</b>	<b>\$ 1,621,000</b>	<b>\$ 3,175,000</b>	<b>\$ 700,000</b>	<b>\$ 90,000</b>	<b>\$ 1,170,000</b>

# 5 Year Wastewater Capital Improvement Plan

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

# 5 Year Park Capital Improvement Plan

Project List	FY 2025	FY 2026	FY 2027	FY2028	FY 2029	FY 2030	Grant Only
Electronic Gates (2)	\$ 20,000						
Community Center Card Lock	\$ 5,000						
Ride on Lawnmower	\$ 4,000						
Leaf and Lawn Vacuum	\$ 3,500						
Bathroom Unit for Park - Done							
Community Center Parking Lot Lights	\$ 10,000						
Sports field Lighting - Done							
DG Walking Path Memorial Grove		\$ 10,000					
Concrete for dancing at park		\$ 6,000					
Epoxy Floors in Park Bathrooms		\$ 3,000					
Sewer replacement Community Center		\$ 100,000					
Dog Park West			\$ 50,000				
Community Center Parking Lot Resurfacing			\$ 20,000				
Community Center HVAC Unit D			\$ 20,000				
Stadium seating (towable)			\$ 30,000				
Building for Basketball Court and Sr Center			\$ 2,000,000				
Parking Lot Lighting (Wild Road) using LED/Solar				\$ 20,000			
Additional Playground Features							\$20,000
Improvements to Unit D					\$ 65,000		
Parking Lot at Community Park					\$ 500,000		
Pickleball Courts - Done							
Solid Surfacing at Wild Rd playground							\$65,000
Lighting for Baseball Fields							\$500,000
New Flooring Community Center						\$ 30,000	
<b>Total Park Capital Improvement Plan</b>		<b>\$ 119,000</b>	<b>\$ 2,120,000</b>	<b>\$ 20,000</b>	<b>\$ 565,000</b>	<b>\$ 30,000</b>	<b>\$585,000</b>

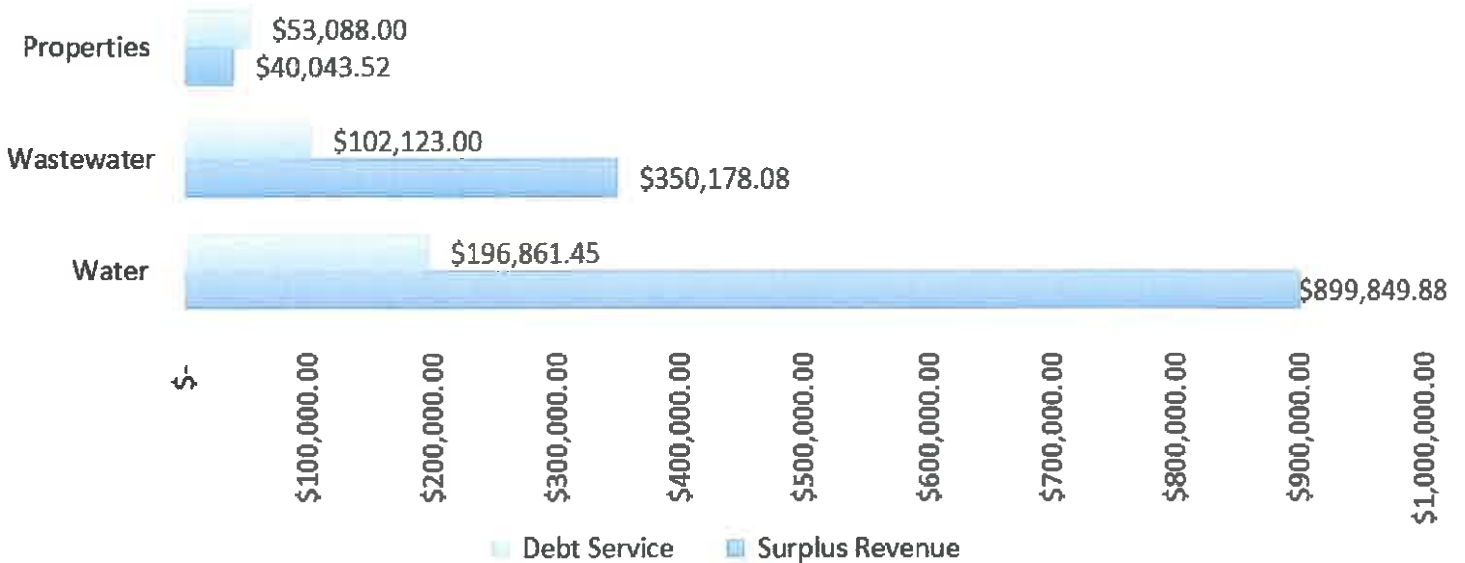
# Debt Service

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

	Water	Wastewater	Property	Balance Due after FY24
Loan 2014	\$ 298,896.00	\$0	\$0	\$ 3,138,396
Loan 2020*	\$ 47,415.00	\$ 102,123.00	\$ 53,088.00	\$ 1,013,120
<b>TOTAL</b>	<b>\$ 346,311.00</b>	<b>\$ 102,123.00</b>	<b>\$ 53,088</b>	<b>\$ 4,151,516</b>



Debt vs. Annual Surplus by fund



# Board Discretionary Revenue

Discretionary revenues are resources that are not legally restricted for particular uses and Discretionary revenue is accounted for in the Administration Fund and is currently allocated to the Park Fund at the direction of the Board. Discretionary revenue is the only substantial revenue to fund park operations. The sources of discretionary revenue come from cell tower leases, internet infrastructure payments, property taxes and solid waste franchise fees.

Board Discretionary Revenue



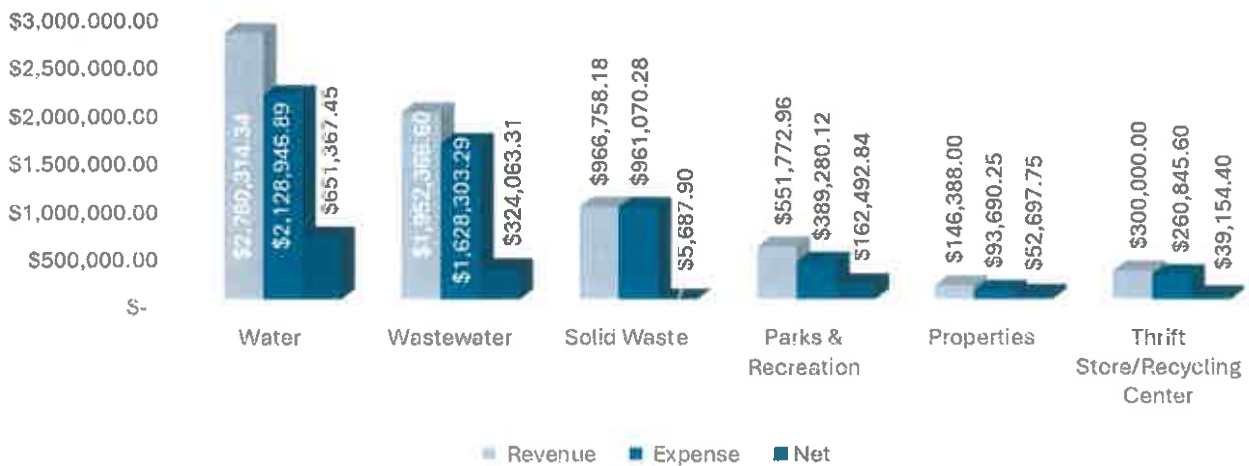
# Budget Summary

## Operating Budget

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

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

Revenue vs. Expense



# Water Department



**1,126**

**Service Orders Completed**



**1,495**

**Acre Feet Pumped**



**440**

**New meters Installed**



**443**

**Water quality samples taken**



**37**

**Miles of pipeline**



**2,902**

**Service Connections**

## 2025-26 Goals

- ⇒ Complete meter replacement program
- ⇒ Rehab Well 4
- ⇒ Install new entrance gate at the operations yard
- ⇒ Install new SCADA system
- ⇒ Complete operations building office
- ⇒ Engineer pipeline manifold
- ⇒ Engineer treatment plan
- ⇒ Replace 4 fire hydrants
- ⇒ Replace 2 system valves

## Staffing

Water Operations Manager—1 FTE

Water System Operator III—1.5 FTE

Water System Operator II—1 FTE

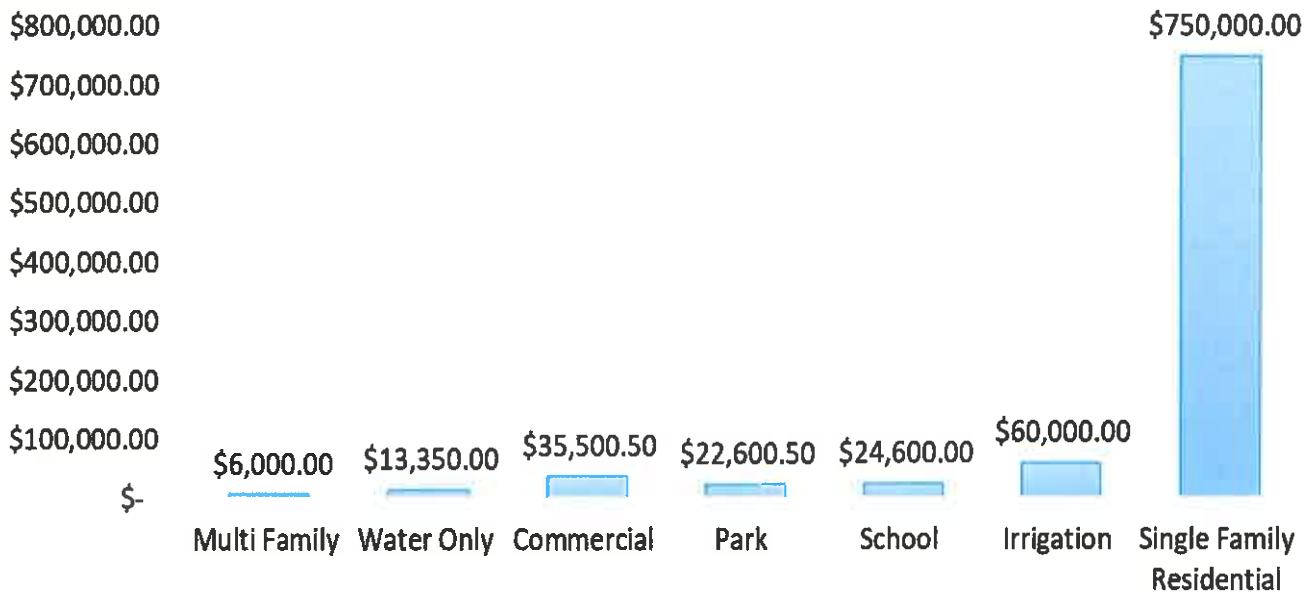
Water Maintenance Worker I—.5 FTE

The District's source of water supply is pumped from three wells. The District has two reservoirs with a combined storage capacity of 5 million gallons. The District is located within the Alto subarea Mojave Basin Area adjudication and operates under a court settlement that governs water pumping. The District sufficient water rights to provide for the needs of the community.

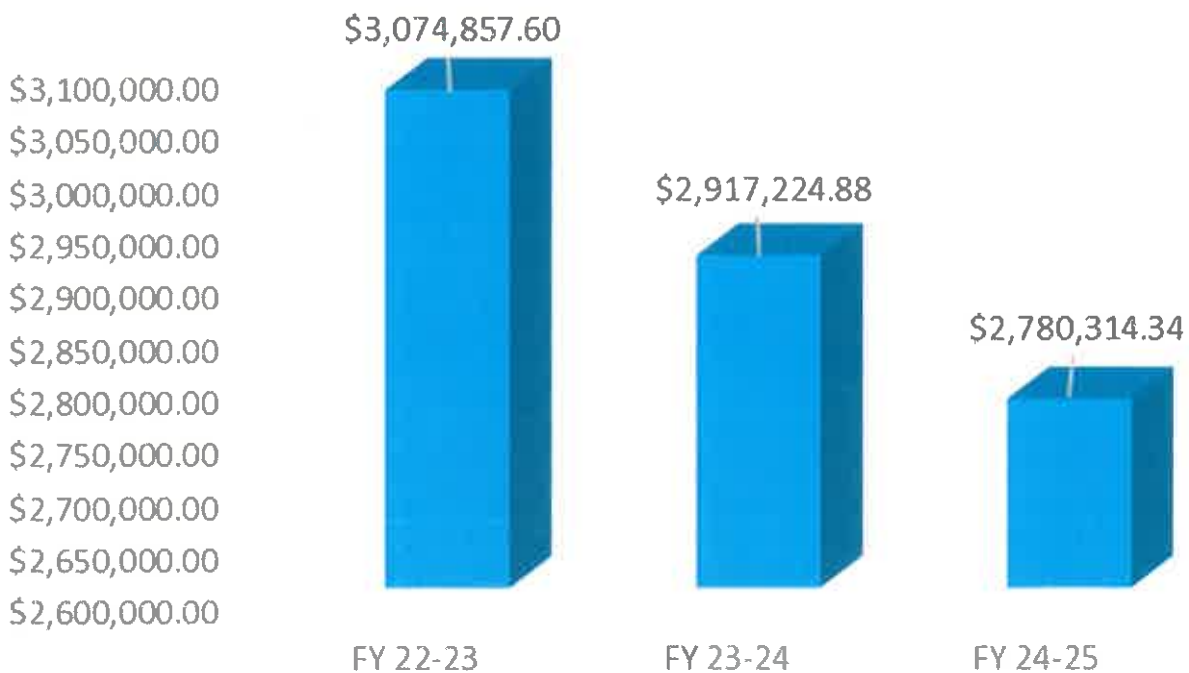
Potable water is treated at the pump site with a small amount of chlorine used for disinfection prior to introduction into distribution system. The Water Fund provides for the operation and maintenance of the water supply and distribution system ensuring a safe, uninterrupted, potable water supply of sufficient volume and pressure to meet domestic, fire and fire low requirements. Staff responsibilities include water quality sampling and monitoring, disinfecting, exercising valves, meter reading and repair, valve replacements, water main leak repair, installation and replacement of water line hydrant repair and replacement, system flushing backflow prevention inspection, coordination with regulatory agencies, monitoring of pumps and reservoir levels.

# Water Fund Revenue

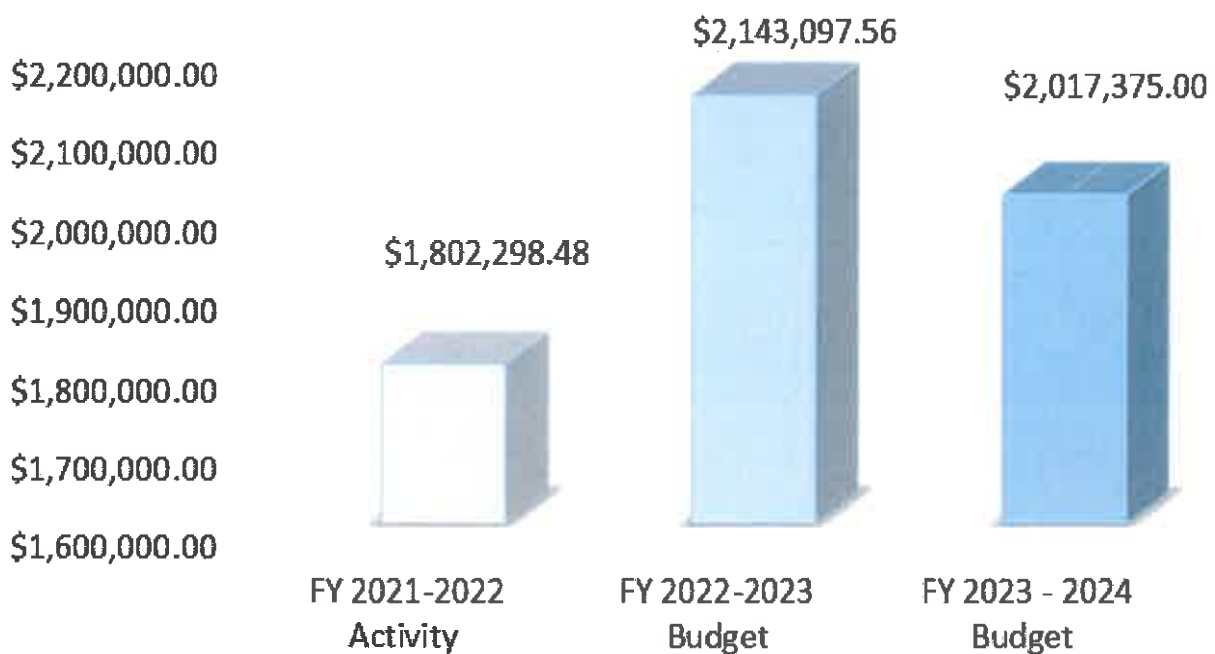
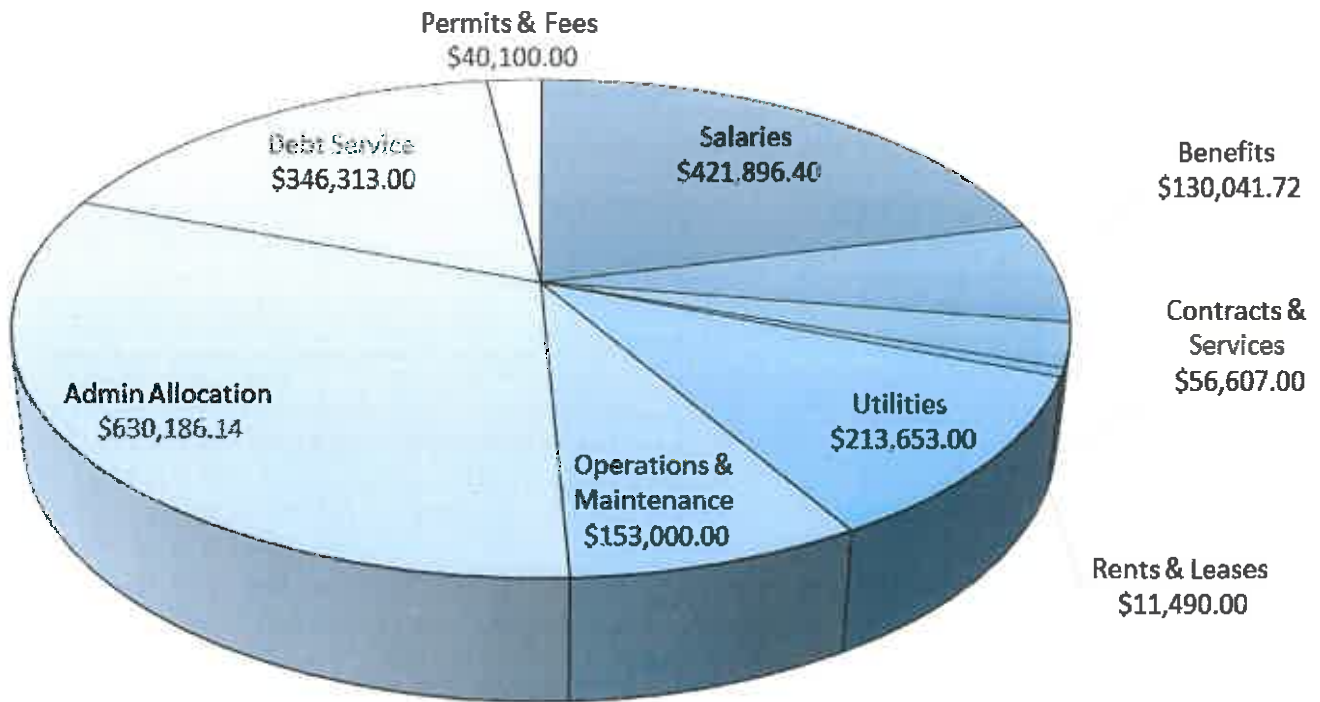
## Water Sales - Consumption



## Budget FY 23 - 25



# Water Fund Expense





Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	Defined Budgets	
							FY 2025-2026	Preliminary
<b>Fund: 01 - Water Operations</b>								
<b>Revenue</b>								
<a href="#">01-410011-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	1,505,890.32	1,523,207.01	1,505,890.32	1,523,207.01	1,509,758.52	1,401,693.72	1,530,702.00	
Water Sales - Single Family-Me								
<b>Description</b>								
Single Family .75" or 1" Mtr \$46.05 x 12 = \$552.60		2,770.00		-552.60			-1,530,702.00	
			Units	Price	Amount			
			2,770.00	-552.60	-1,530,702.00			
<a href="#">01-410012-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	750,000.00	663,391.72	750,000.00	663,391.72	600,000.00	661,164.51	675,000.00	
Water Sales - Single Family-Con								
<b>Description</b>								
Consumption		150,000.00		-1.50			-675,000.00	
			Units	Price	Amount			
			150,000.00	-1.50	-675,000.00			
<a href="#">01-410111-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	10,831.32	12,968.26	10,831.32	12,968.26	11,361.07	12,664.30	11,738.69	
Water Sales - Multi-Family-Met								
<b>Description</b>								
Multi Family 2" Meter - Internal Condos								
Multi-Family .75 or 1" Meter: \$46.05x 12 = \$552.60								
			1.00	-96.71	-96.71			
			2.00	-552.60	-1,105.20			
			Units	Price	Amount			
			1.00	-96.71	-96.71			
			2.00	-552.60	-1,105.20			
Multi-Family .75" & 1" Meter - Internal 4plex								
Multi-Family 2" Meter: \$96.71x 12 = \$1160.52								
			2.00	-46.05	-92.10			
			9.00	-1,160.52	-10,444.68			
			Units	Price	Amount			
			2.00	-46.05	-92.10			
			9.00	-1,160.52	-10,444.68			
<a href="#">01-410112-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	6,000.00	5,466.63	6,000.00	5,466.63	4,500.00	6,731.25	7,500.00	
Water Sales - Multi-Family-Con								
<b>Description</b>								
Consumption								
			5,000.00	-1.50	-7,500.00			
			Units	Price	Amount			
			5,000.00	-1.50	-7,500.00			
<a href="#">01-410311-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	10,000.00	13,815.00	10,000.00	13,815.00	12,000.00	12,433.50	13,266.00	
Water Sales - Water Only-Mete								
<b>Description</b>								
24 .75 & 1 inch meters x 46.06/mo =								
			24.00	-552.75	-13,266.00			
			Units	Price	Amount			
			24.00	-552.75	-13,266.00			
<a href="#">01-410312-00-0</a>								
<b>Budget Detail</b>								
<b>Budget Code</b>								
Preliminary	13,350.00	12,115.50	13,350.00	12,115.50	12,000.00	12,817.50	13,500.00	
Water Sales - Water Only-Cons								

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 FY 2023 - 2024 FY 2023 - 2024 FY 2024-2025 FY 2024-2025 FY 2025-2026

Total Budget Total Activity Total Budget Total Budget YTD Activity Preliminary

Budget Detail	Description	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<b>Budget Code</b> Preliminary	Consumption		9,000.00		-1.50	-13,500.00		
<b>01-411021-00-0</b>	Water Sales - Commercial-Met	30,580.62	33,058.70	30,580.62	33,058.70	32,708.24	37,167.52	26,312.32
<b>Budget Detail</b>	<b>Description</b>							
<b>Budget Code</b> Preliminary	Comm 1" \$46.05x 12 = \$552.60 (1 church)		15.00		-552.60	-8,289.00		
<b>Budget Code</b> Preliminary	Comm 2" \$96.71 x 12 = \$1160.52 (11 & 1 Church)		14.00		-1,160.52	-16,247.28		
<b>Budget Code</b> Preliminary	Comm 2" Motel (SL Inn) 96.71x12		1.00		-1,160.52	-1,160.52		
<b>Budget Code</b> Preliminary	Comm 2" WWTP 96.71x2=1160.52		2.00		-1,160.52	-2,321.04		
<b>Budget Code</b> Preliminary	Comm-3" \$363.81x 12 = \$4365.72		1.00		-4,365.72	-4,365.72		
<b>Budget Code</b> Preliminary	Const \$545.72 x 1 = \$545.72		1.00		545.00	545.00		
<b>Budget Code</b> Preliminary	SLA RV 6" billed as 4"x460.52		12.00		460.52	5,526.24		
<b>01-411022-00-0</b>	Water Sales - Commercial+Cons	35,500.50	27,457.04	35,500.50	27,457.04	27,570.00	25,462.60	27,570.00
<b>Budget Detail</b>	<b>Description</b>							
<b>Budget Code</b> Preliminary	Consumption - Churches		1,717.00		-1.50	-2,575.50		
<b>Budget Code</b> Preliminary	Consumption - Commercial		7,528.00		-1.50	-11,292.00		
<b>Budget Code</b> Preliminary	Consumption - Construction Hydrant		50.00		-3.99	-199.50		
<b>Budget Code</b> Preliminary	Consumption - Hotel		2.00		-1.50	-3.00		
<b>Budget Code</b> Preliminary	Consumption - Wastewater Internal		9,000.00		-1.50	-13,500.00		
<b>01-411421-00-0</b>	Water Sales - Park-Meter	6,741.84	6,741.84	6,741.84	6,741.84	6,741.84	6,180.02	8,510.28
<b>Budget Detail</b>	<b>Description</b>							
<b>Budget Code</b> Preliminary	Park .75 & 1" Meter: \$46.05 x 12 =		7.00		-552.60	-3,868.20		
<b>Budget Code</b> Preliminary	Park 2" Meter: \$96.71 x 12 = \$1160.52		4.00		-1,160.52	-4,642.08		
<b>01-411422-00-0</b>	Water Sales - Park-Consumptio	22,600.50	7,161.75	22,600.50	7,161.75	34,263.75	34,298.25	34,722.00
<b>Budget Detail</b>	<b>Description</b>							
<b>Budget Code</b> Preliminary	Consumption - Park		8,148.00		-1.50	-12,222.00		
<b>Budget Code</b> Preliminary	Consumption - SLA RV Park		500.00		-1.50	-750.00		
<b>Budget Code</b> Preliminary	Consumption Park (Internal)		29,000.00		-0.75	-21,750.00		
<b>01-411521-00-0</b>	Water Sales - School-Meter	9,891.96	9,891.96	9,891.96	9,891.96	9,891.96	9,067.63	9,891.96

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Description							
School 3" Meter: \$363.81 x 12 = \$4365.72			1.00	-4,365.72			-4,365.72
School 4" Meter: \$460.52 x 12 = \$5526.24			1.00	-5,526.24			-5,526.24
<b>01-411522-00-0</b>	24,600.00	26,554.50	24,600.00	26,554.50	23,250.00	18,141.00	22,500.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary		15,000.00		-1.50			-22,500.00
Description							
Consumption			Units	Price	Amount		
<b>01-413041-00-0</b>	17,186.52	19,024.01	17,186.52	19,024.01	18,402.36	16,818.12	20,115.48
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			7.00	-552.60	-3,868.20		
Description							
1" - \$46.05 x 12 = \$552.60			14.00	-1,160.52	-16,247.28		
2" - \$96.71 x 12 = \$1160.52							
<b>01-413042-00-0</b>	60,000.00	54,895.50	60,000.00	54,895.50	50,100.00	62,811.00	60,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary		40,000.00		-1.50			-60,000.00
Description							
Consumption			Units	Price	Amount		
<b>01-415000-00-0</b>	120.00	840.00	120.00	840.00	480.00	660.00	600.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			4,503.30	31,523.10	9,006.60	24,768.15	13,509.90
Description							
Permits & Inspections							
Connection Fees			Units	Price	Amount		
<b>01-416500-00-0</b>	10,000.00	70,000.00	10,000.00	70,000.00	20,000.00	55,000.00	30,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			6.00	-2,251.65	-13,509.90		
Description							
Connection Fee \$2251.65							
<b>01-417000-00-0</b>	1,200.00	8,400.00	1,200.00	8,400.00	2,400.00	6,600.00	3,600.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Description							
Water Supply Fee			6.00	-5,000.00	-30,000.00		
<b>01-419000-00-0</b>	18,000.00	26,738.58	18,000.00	26,738.58	20,000.00	21,490.50	20,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Description							
Meter Installation			6.00	-600.00	-3,600.00		
<b>01-419500-00-0</b>	50,000.00	51,516.01	50,000.00	51,516.01	50,000.00	54,026.38	50,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			0.00	0.00	0.00	53.30	
Description							
Fees & Charges							
Delinquent Fees & Penalties							
Construction/Hydrant Water F							

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Sale or Lease of Water Rights	300,000.00	428,474.84	300,000.00	428,474.84	300,000.00	309,120.90	300,000.00
Special Assmts - Water Standb	22,670.00	16,904.10	22,670.00	16,904.10	17,880.00	16,409.55	17,220.00
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
Water Standby Fee for In-fill lots			574.00	-30.00	-17,220.00		
Special Assmts - PY Water Stan	4,858.00	9,808.95	4,858.00	9,808.95	5,000.00	5,610.45	5,000.00
Penalties On Delinquent Taxes	2,700.00	7,465.28	2,700.00	7,465.28	3,000.00	5,972.92	4,000.00
Other Income	0.00	7,121.94	0.00	7,121.94	0.00	12,889.43	
Grant Revenue	0.00	90,000.00	0.00	90,000.00	0.00	90,000.00	
<b>Revenue Total:</b>	<b>2,917,224.88</b>	<b>3,164,542.22</b>	<b>2,917,224.88</b>	<b>3,164,542.22</b>	<b>2,780,314.34</b>	<b>2,920,052.50</b>	<b>2,905,258.63</b>
<b>Fund: 01 - Water Operations Total:</b>	<b>2,917,224.88</b>	<b>3,164,542.22</b>	<b>2,917,224.88</b>	<b>3,164,542.22</b>	<b>2,780,314.34</b>	<b>2,920,052.50</b>	<b>2,905,258.63</b>

[01-450000-00-0](#)

[01-705000-00-0](#)

**Budget Detail**

**Budget Code**

Preliminary

[01-705500-00-0](#)

[01-706000-00-0](#)

[01-712000-00-0](#)

[01-740000-00-0](#)



Helendale CSD

# Budget Worksheet

## Account Summary

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget YTD Activity FY 2025-2026 Preliminary

**Fund: 01 - Water Operations**

**Expense**

<u>01-500001-00-0</u>	Salaries - Full Time	393,806.40	394,441.22	393,806.40	394,441.22	418,184.00	386,956.66	486,190.00
<u>01-500002-00-0</u>	Salaries - Overtime	14,000.00	12,076.36	14,000.00	12,076.36	14,000.00	8,850.19	11,000.00
<u>01-500003-00-0</u>	Salaries - On-Call Pay	14,090.00	12,934.29	14,090.00	12,934.29	14,090.00	9,950.00	11,260.00

**Budget Detail**

**Budget Code**  
 Preliminary  
 Preliminary

**Units**  
 125.00  
 167.00

**Price**  
 50.00  
 30.00

**Amount**  
 6,250.00  
 5,010.00

01-510000-00-0 PERS Retirement

43,359.72	42,842.21	43,359.72	42,842.21	53,586.35	40,538.96	57,756.00
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01-510001-00-0 Benefit Plan

62,880.00	53,045.90	62,880.00	53,045.90	78,600.00	60,762.14	116,160.00
-----------	-----------	-----------	-----------	-----------	-----------	------------

01-510002-00-0 Workers Compensation

9,369.00	13,942.92	9,369.00	13,942.92	0.00	0.00	0.00
----------	-----------	----------	-----------	------	------	------

01-510003-00-0 Payroll Taxes - FICA/Medicare

5,965.00	5,967.00	5,965.00	5,967.00	6,267.25	6,018.60	6,998.00
----------	----------	----------	----------	----------	----------	----------

01-510005-00-0 Vision / Dental Expense

0.00	4,212.88	0.00	4,212.88	0.00	3,986.79	0.00
------	----------	------	----------	------	----------	------

01-510007-00-0 Retirement Expense 457

0.00	12,666.70	0.00	12,666.70	0.00	17,937.22	0.00
------	-----------	------	-----------	------	-----------	------

01-510008-00-0 PERS EPMC

0.00	7,109.53	0.00	7,109.53	0.00	6,630.64	0.00
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01-510009-00-0 PEPPRA Retirement

8,468.00	6,988.41	8,468.00	6,988.41	8,910.52	8,745.80	11,800.00
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01-510100-00-0 Actuarial Pension Expense Adj

0.00	30,170.00	0.00	30,170.00	0.00	0.00	0.00
------	-----------	------	-----------	------	------	------

01-521000-00-0 Laboratory Analysis

4,000.00	9,206.50	4,000.00	9,206.50	5,000.00	7,726.50	10,000.00
----------	----------	----------	----------	----------	----------	-----------

01-521500-00-0 Contractual Services

19,595.00	21,527.76	19,595.00	21,527.76	20,975.00	15,083.82	20,975.00
-----------	-----------	-----------	-----------	-----------	-----------	-----------

**Budget Detail**

**Budget Code**

Preliminary  
 Preliminary  
 Preliminary  
 Preliminary  
 Preliminary  
 Preliminary  
 Preliminary

**Units**  
 12.00  
 300.00  
 1.00  
 1.00  
 1.00  
 1.00  
 1.00

**Price**  
 135.00  
 1.85  
 300.00  
 5,000.00  
 6,500.00  
 5,000.00  
 2,000.00

**Amount**  
 1,620.00  
 555.00  
 300.00  
 5,000.00  
 6,500.00  
 5,000.00  
 2,000.00

**Description**

Apple Valley Communication  
 Dig Alert  
 Dig Alert Annual Fee  
 Electrical Contractor  
 HACH  
 Misc  
 SCADA

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<u>01-521501-00-0</u>	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
<u>01-521600-00-0</u>	29,012.00	26,658.00	29,012.00	26,658.00	29,012.00	27,075.24	22,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			1.00	7,000.00	7,000.00		
			1.00	15,000.00	15,000.00		
<b>Description</b>							
GIS Support - 2 Licenses / 1 module							
Sensus (Software & Basestation Maint)							
<u>01-523000-00-0</u>	24,900.00	23,199.44	24,900.00	23,199.44	27,025.00	26,966.71	28,225.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			0.50	2,000.00	1,000.00		
Preliminary			2.00	800.00	1,600.00		
Preliminary			1.00	1,000.00	1,000.00		
Preliminary			5.00	525.00	2,625.00		
Preliminary			1.00	22,000.00	22,000.00		
<b>Description</b>							
Annual Fuel Tank Testing 50%							
MDAQMD							
Misc							
SB County Fire							
SWRCB							
<u>01-524000-00-0</u>	2,000.00	412.75	2,000.00	412.75	2,000.00	0.00	2,000.00
<u>01-524500-00-0</u>	8,738.00	5,814.36	8,738.00	5,814.36	9,921.00	6,266.60	10,546.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			6.00	125.00	750.00		
Preliminary			3.00	200.00	600.00		
Preliminary			25.00	50.00	1,250.00		
Preliminary			14.00	189.00	2,646.00		
Preliminary			1.00	1,500.00	1,500.00		
Preliminary			2.00	700.00	1,400.00		
Preliminary			5.00	300.00	1,500.00		
Preliminary			3.00	300.00	900.00		
<b>Description</b>							
Certifications / Renewal							
CEU Training / Registration - Tri State & Others							
HDWMA							
Lodging (\$150/day), Travel & Meals (\$59/day)							
Miscellaneous							
Sensus Conference							
Traffic Flagging							
Trench Shoring							
<u>01-527500-00-0</u>	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	7,200.00	9,600.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			12.00	800.00	9,600.00		
<b>Description</b>							
Rents and Leases - Water Shop							
Water Shop Lease Paid to Park							
<u>01-527501-00-0</u>	1,890.00	1,254.82	1,890.00	1,254.82	2,000.00	2,520.00	2,600.00
<u>01-531000-00-0</u>	209,725.00	197,841.52	209,725.00	197,841.52	209,725.00	194,372.58	224,405.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary			Units	Price	Amount		
Preliminary			1.890	800.00	1,512.00		
<b>Description</b>							
Rent - BLM Tank Sites							
Utilities - Electric							

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Budget Code	Description	Units	Price	Amount
Preliminary	Park Well 3-033-0695-77	1.00	1,284.00	1,284.00
Preliminary	Water Shop	1.00	2,894.00	2,894.00
Preliminary	Well #1 3-029-4595-77	1.00	53,500.00	53,500.00
Preliminary	Well #13	1.00	85,600.00	85,600.00
Preliminary	Well #2: 3-029-4601-27	1.00	630.00	630.00
Preliminary	Well #3 3-029-4595-87	1.00	1,166.00	1,166.00
Preliminary	Well #4 3-029-4596-03	1.00	75,464.00	75,464.00
Preliminary	Well #6 3-029-4596-36	1.00	856.00	856.00
Preliminary	Well #7 3-029-4596-44	1.00	1,284.00	1,284.00
Preliminary	Well #8 3-029-4596-58	1.00	1,097.00	1,097.00
Preliminary	Well #9: 3-029-4596-71	1.00	630.00	630.00
<u>01-531001-00-0</u>	Utilities - Gas	500.00	132.38	132.38
<u>01-532500-00-0</u>	Utilities - Telephone	3,428.00	4,301.16	4,301.16
				150.00
				4,885.61
				4,908.00

Budget Code	Description	Units	Price	Amount
Preliminary	Verizon - 5 Water Staff	12.00	306.00	3,672.00
Preliminary	Verizon Wireless - Tablet (4 units)	12.00	103.00	1,236.00
<u>01-541000-00-0</u>	Operations and Maintenance	90,000.00	51,663.06	51,663.06
				28,398.30
				115,000.00

Budget Code	Description	Units	Price	Amount
Preliminary	Distribution Parts & Materials / Maintenance Servc	1.00	65,000.00	65,000.00
Preliminary	Meters and Meter Parts	1.00	50,000.00	50,000.00
<u>01-545000-00-0</u>	Vehicle Maintenance	7,000.00	9,288.23	9,288.23
<u>01-545001-00-0</u>	Vehicle Fuel	25,000.00	27,072.08	27,072.08
<u>01-552700-00-0</u>	Mileage and Travel Reimburse	1,500.00	348.26	348.26
<u>01-553000-00-0</u>	Operating Supplies	24,000.00	29,411.80	29,411.80
				7,000.00
				22,377.82
				10,000.00
				21,000.00
				1,000.00
				26,000.00

Budget Code	Description	Units	Price	Amount
Preliminary	Chlorine	1.00	18,000.00	18,000.00
Preliminary	Misc Operating Supplies	1.00	8,000.00	8,000.00
<u>01-553555-00-0</u>	Water Conservation Program	4,000.00	560.30	560.30
				4,000.00
				2,447.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

**Defined Budgets**

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
<a href="#">01-553600-00-0</a>	3,500.00	2,685.06	3,500.00	2,685.06	3,500.00	2,745.97	4,000.00
<a href="#">01-554600-00-0</a>	3,500.00	3,316.22	3,500.00	3,316.22	3,500.00	1,173.39	3,500.00
<a href="#">01-556500-00-0</a>	250.00	439.33	250.00	439.33	696.00	586.00	696.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Preliminary							
<a href="#">01-561000-00-0</a>	15,200.00	17,335.64	15,200.00	17,335.64	15,000.00	5,676.81	12,000.00
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Preliminary							
<a href="#">01-595001-00-0</a>	118,991.00	115,089.73	118,991.00	116,089.73	113,893.55	107,398.33	100,340.03
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
<a href="#">01-600000-00-0</a>	0.00	276,718.39	0.00	276,718.39	0.00	0.00	
<a href="#">01-800000-00-0</a>	227,322.00	227,320.46	227,322.00	227,320.46	236,457.22	215,203.67	245,969.06
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
<a href="#">01-800100-00-0</a>	0.00	-227,320.46	0.00	-227,320.46	0.00	0.00	
<a href="#">01-800599-00-0</a>	0.00	-399,165.11	0.00	-399,165.11	0.00	0.00	
<a href="#">01-810006-00-0</a>	0.00	37,499.84	0.00	37,499.84	0.00	19,071.75	

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

**Defined Budgets**

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
AMI Meters	0.00	143,778.35	0.00	143,778.35	0.00	92,528.45	
Service Vehicle	0.00	62,647.73	0.00	62,647.73	0.00	39,366.01	
Water Rights	0.00	33,000.00	0.00	33,000.00	0.00	75,000.00	
Interior of Building	0.00	1,270.77	0.00	1,270.77	0.00	0.00	
Well House Well 13	0.00	0.00	0.00	0.00	0.00	12,393.53	
Electrical Well 13	0.00	47,999.87	0.00	47,999.87	0.00	1,588.00	
Concrete, fencing, camera, inte	0.00	1,951.97	0.00	1,951.97	0.00	19.48	
Solar Roof Project	0.00	71,016.58	0.00	71,016.58	0.00	0.00	
Water Equipment	0.00	0.00	0.00	0.00	0.00	9,860.92	
Admin Allocation	627,686.14	674,112.37	627,686.14	674,112.37	684,098.00	570,081.70	752,216.00
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>		
50% of Admin allocation			0.50	1,504,432.00	752,216.00		
<b>Expense Total:</b>	<b>2,015,275.26</b>	<b>2,105,386.58</b>	<b>2,015,275.26</b>	<b>2,105,386.58</b>	<b>2,128,946.89</b>	<b>2,081,801.99</b>	<b>2,332,741.09</b>
<b>Fund: 01 - Water Operations Total:</b>	<b>2,015,275.26</b>	<b>2,105,386.58</b>	<b>2,015,275.26</b>	<b>2,105,386.58</b>	<b>2,128,946.89</b>	<b>2,081,801.99</b>	<b>2,332,741.09</b>

**Budget Detail**

**Budget Code**  
Preliminary

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

Fund: 02 - Sewer Operations

Revenue

02-410010-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - Single Family 1,693,585.44 1,695,719.88 1,695,719.88 1,754,229.00 1,611,442.30 1,818,921.60

Description

SFR: \$55.32 x12 mo =\$663.84 EDU

Units

2,740.00

Price

-663.84

Amount

-1,818,921.60

02-410110-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - Multi-Family 37,180.80 36,911.42 36,911.42 38,484.00 34,420.10 39,830.40

Description

Sewer rate = \$55.32 x 12 months = \$663.84/ EDU

Units

60.00

Price

-663.84

Amount

-39,830.40

02-411020-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - Commercial 66,925.44 66,305.76 66,305.76 69,271.20 62,716.98 71,694.72

Description

Church = \$55.32 x 12 months=\$663.84/ EDU

Units

5.00

Price

-663.84

Amount

-3,319.20

Preliminary

Commercial = \$55.32 x 12 months=\$663.84/ EDU

Units

69.00

Price

-663.84

Amount

-45,804.96

Preliminary

Mobile Home = \$55.32 x 12 months=\$663.84/ EDU

Units

3.00

Price

-663.84

Amount

-1,991.52

Preliminary

Motel = \$55.32 x 12 months=\$663.84/ EDU

Units

31.00

Price

-663.84

Amount

-20,579.04

02-411420-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - Park 2,478.72 4,234.48 4,234.48 3,848.40 2,179.26 3,983.04

Description

Sewer rate = \$55.32x 12 months=\$663.84/ EDU

Units

6.00

Price

-663.84

Amount

-3,983.04

02-411520-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - School 22,928.16 22,928.16 22,928.16 23,731.80 21,687.18 24,562.08

Description

Sewer rate = \$55.32 x 12 months=\$663.84/ EDU

Units

37.00

Price

-663.84

Amount

-24,562.08

02-413040-00-0

Budget Detail

Budget Code

Preliminary

Sewer Charges - Irrigation w/R 2,478.72 2,478.72 2,478.72 2,565.60 2,344.56 2,655.36

Description

Sewer rate = \$55.32 x 12 months=\$663.84/ EDU

Units

4.00

Price

-663.84

Amount

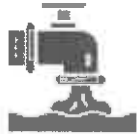
-2,655.36

# Wastewater Department



**69.86**

**Tons of Sludge  
Removed**



**437,000**

**Influent Gallons  
Per Day**



**417,000**

**Effluent Gallons  
Per Day**



**32**

**Miles of Pipeline**



**7.2**

**Miles of pipeline  
cleaned**



**527**

**Manholes**

## 2025-26 Goals

- ⇒ Install SCADA System
- ⇒ Rehab Parkway & Schooner Lift Station
- ⇒ Install new check valves for all sludge pumps
- ⇒ Install new aeration blowers
- ⇒ Fix diaphragm pumps in primary and secondary digester
- ⇒ Install new coarse screen
- ⇒ Coat primary clarifiers

## Staffing

Wastewater Operations Manager—1 FTE  
Treatment Plant Operator III/Analyst—1 FTE  
Treatment Plant Operator II—1 FTE  
Treatment Plant Operator I—1 FTE  
Maintenance Worker I—.5 FTE

The wastewater operation provides for the on-going maintenance and operation of the District's sanitary sewer system and wastewater treatment plant including secondary effluent treatment. This department has the responsibility of meeting all regulatory mandates for the operation, maintenance and water qualities required by the State Water Resources Control Board and the local Regional Water Quality Control Board. In an effort to facilitate use of the water, an agricultural operation at the plant uses the treated effluent to raise alfalfa and other livestock feed which is known to help remove nitrates and further improve water quality. The Plant is required to retain all of the secondary water onsite with a portion used to irrigate crops in segregated areas at the plant site and the expanded irrigation area. Secondary water must be separated from the public with physical barriers and signage.

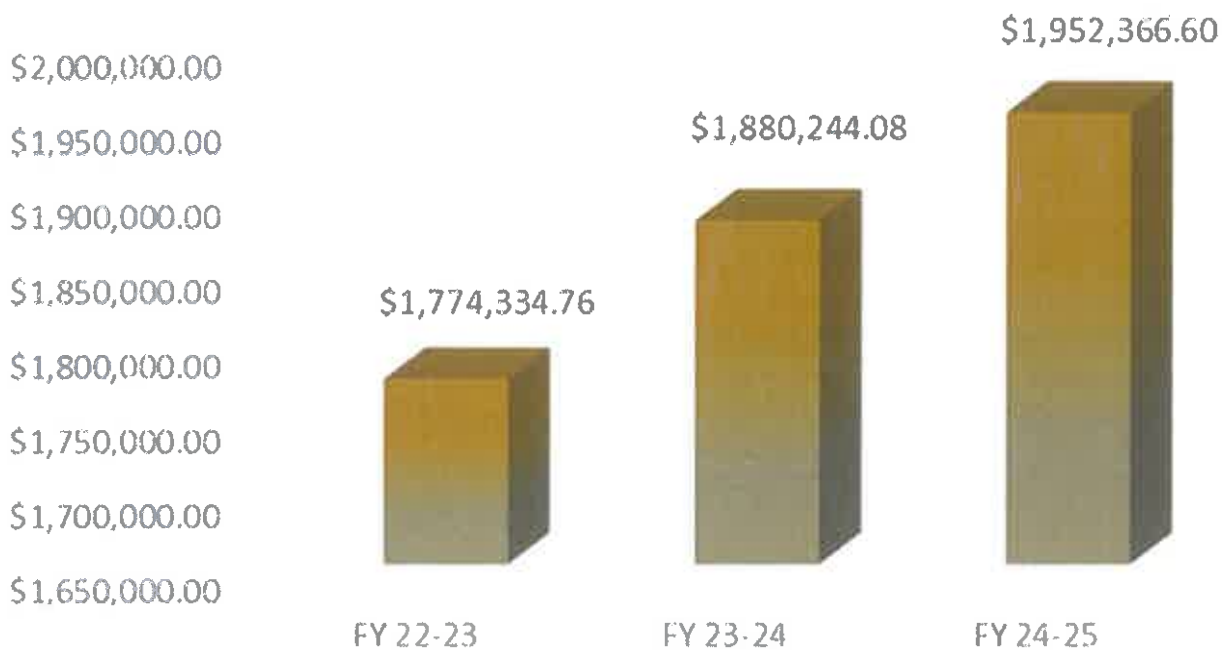
Operational responsibilities include general maintenance, cleaning and videoing of the District's 30-mile collection system to ensure that it remains free of blockages. Wastewater added a new operator position and a part time maintenance worker position to support the maintenance needs of the operation. The plant treats an average of 15 million gallons of wastewater per month with a daily average flow of 437,000 gallons of influent (wastewater coming into the plant).

# Wastewater Fund Revenue

## Revenue v Expense



## Budget FY 23-25



**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
Permits & Inspection	438.00	3,285.00	438.00	3,285.00	876.00	2,683.00	1,314.00	
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Permit & Inspection Fees			6.00	-219.00	-1,314.00			
Connection Fees	6,721.80	50,414.25	6,721.80	50,414.25	13,443.60	40,331.40	20,165.40	
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Sewer Connection Fees			6.00	-3,360.90	-20,165.40			
Fees & Services	0.00	0.00	0.00	0.00	0.00	275.00		
Delinquent Fees & Penalties	21,600.00	26,763.49	21,600.00	26,763.49	21,600.00	28,240.32	25,000.00	
Special Assmts - Sewer Standb	19,080.00	13,417.35	19,080.00	13,417.35	17,490.00	13,074.90	17,010.00	
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Sewer Standby Fees for in-fill lots			567.00	-30.00	-17,010.00			
Special Assmts - PV Sewer Stan	4,827.00	9,767.70	4,827.00	9,767.70	4,827.00	5,717.25	5,000.00	
Penalties on Delinquent Taxes	2,000.00	5,824.24	2,000.00	5,824.24	2,000.00	3,058.42	2,500.00	
Other Income	0.00	4,408.23	0.00	4,408.23	0.00	0.00		
<b>Revenue Total:</b>	<b>1,880,244.08</b>	<b>1,942,458.68</b>	<b>1,880,244.08</b>	<b>1,942,458.68</b>	<b>1,952,366.60</b>	<b>1,828,170.67</b>	<b>2,032,636.60</b>	
<b>Fund: 02 - Sewer Operations Total:</b>	<b>1,880,244.08</b>	<b>1,942,458.68</b>	<b>1,880,244.08</b>	<b>1,942,458.68</b>	<b>1,952,366.60</b>	<b>1,828,170.67</b>	<b>2,032,636.60</b>	

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024 - 2025 Total Budget FY 2024 - 2025 YTD Activity FY 2025-2026 Preliminary

Fund: 02 - Sewer Operations Expense

<a href="#">02-500001-00-0</a>	Salaries - Full Time	362,377.00	301,310.50	362,377.00	301,310.50	360,942.40	296,628.44	426,410.00
<a href="#">02-500002-00-0</a>	Salaries - Overtime	9,000.00	8,525.39	9,000.00	8,525.39	9,000.00	8,885.52	9,000.00
<a href="#">02-500003-00-0</a>	Salaries - On-Call Pay	14,040.00	14,277.14	14,040.00	14,277.14	14,040.00	12,590.00	11,000.00
<a href="#">02-510000-00-0</a>	PERS Retirement	39,629.00	33,873.32	39,629.00	33,873.32	46,618.55	32,055.66	46,922.00
<a href="#">02-510001-00-0</a>	Benefit Plan	62,880.00	52,525.45	62,880.00	52,525.45	62,880.00	64,095.59	84,000.00

Budget Detail

Description	Units	Price	Amount
\$1750/mo	4.00	21,000.00	84,000.00
Workers Compensation	8,831.00	9,966.82	0.00
Payroll Taxes - FICA/Medicare	5,529.00	4,455.65	5,437.24
Vision / Dental Expense	0.00	3,196.64	0.00
Retirement Expense 457	0.00	0.00	0.00
PERS EPMC	0.00	5,538.33	0.00
PEPRA Retirement	5,605.00	6,085.79	5,329.06
Actuarial Pension Expense Adj	0.00	21,410.00	0.00
Laboratory Analysis	22,500.00	24,095.00	22,500.00
Contractual Services	48,020.00	41,297.73	51,775.00

Budget Detail

Description	Units	Price	Amount
Apple Valley Communication - Alarms	12.00	140.00	1,680.00
Atlas Labs	1.00	19,000.00	19,000.00
Dig Alert	300.00	1.85	555.00
Dig Alert Annual Fee	0.50	600.00	300.00
Electrical Work	1.00	6,500.00	6,500.00
Misc	1.00	4,800.00	4,800.00
Sewer Line Cleaning	1.00	35,000.00	35,000.00

[02-521600-00-0](#)

Budget Detail

Description	Units	Price	Amount
Software/GIS Support	43,200.00	2,500.00	43,200.00
GIS Support	1.00	2,500.00	2,500.00
SCADA	1.00	40,000.00	40,000.00

[02-523000-00-0](#)

Budget Detail

Description	Units	Price	Amount
Permits and Fees	40,000.00	34,691.64	43,300.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget    FY 2023 - 2024 Total Activity    FY 2023 - 2024 Total Budget    FY 2024-2025 Total Budget    FY 2024-2025 YTD Activity    FY 2025-2026 Preliminary

Budget Code	Description	Units	Price	Amount
Preliminary	Annual Fuel Tank Test 50%	0.50	2,000.00	1,000.00
Preliminary	MDAQMD - Sludge, Gas pod, Diesel Eng, WWTP, Nat Gas	1.00	4,500.00	4,500.00
Preliminary	Miscellaneous	1.00	6,500.00	6,500.00
Preliminary	SB Co Fire Protection-CUPA, APSA, HAZMAT, CA SVC CHG	1.00	1,000.00	1,000.00
Preliminary	SWRCB - Threat / Complexity 2B	1.00	27,000.00	27,000.00
Preliminary	SWRCB - Threat / Complexity 3C	1.00	4,300.00	4,300.00
	<b>Education and Training</b>	<b>6,177.00</b>	<b>3,582.18</b>	<b>6,882.00</b>
				<b>2,447.07</b>
				<b>7,782.00</b>

02-524500-00-0

Budget Code	Description	Units	Price	Amount
Preliminary	Certification Refresher	1.00	850.00	850.00
Preliminary	Certifications / Renewal	3.00	265.00	795.00
Preliminary	CEU Training / Registration - Tri State & Others	2.00	200.00	400.00
Preliminary	Confined Space	2.00	300.00	600.00
Preliminary	CWEA Collections	4.00	120.00	480.00
Preliminary	CWEA Training	2.00	188.00	376.00
Preliminary	Lodging (\$150/day) & Meals (\$59/day)	9.00	209.00	1,881.00
Preliminary	Traffic Flagging/Training	4.00	300.00	1,200.00
Preliminary	Trench Shoring	4.00	300.00	1,200.00
	<b>Utilities - Electric</b>	<b>102,000.00</b>	<b>127,868.58</b>	<b>133,350.00</b>
				<b>113,767.89</b>
				<b>144,150.00</b>

02-531000-00-0

Budget Code	Description	Units	Price	Amount
Preliminary	Misc	1.00	3,500.00	3,500.00
Preliminary	Schooner Lift Station: 3-029-4595-25	1.00	750.00	750.00
Preliminary	Secondary Recycled	1.00	5,500.00	5,500.00
Preliminary	SLP Lift Station: 3-029-4595-45	1.00	1,400.00	1,400.00
Preliminary	Smithson Lift Station: 3-029-4595-64	1.00	24,000.00	24,000.00
Preliminary	Sod Farm: 3-29-9011-74	1.00	24,000.00	24,000.00
Preliminary	WWTP Blower Room: 3-029-4594-81	1.00	85,000.00	85,000.00
	<b>Utilities - Gas</b>	<b>1,000.00</b>	<b>1,165.74</b>	<b>1,200.00</b>
	<b>Utilities-Water- WWTP</b>	<b>8,400.00</b>	<b>9,610.81</b>	<b>8,400.00</b>
	<b>Sludge/Compost Disposal</b>	<b>13,900.00</b>	<b>8,766.72</b>	<b>13,900.00</b>
				<b>5,640.88</b>
				<b>13,900.00</b>

02-531001-00-0

				<b>1,200.00</b>
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02-531002-00-0

				<b>8,400.00</b>
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02-531006-00-0

				<b>13,900.00</b>
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**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Budget Detail	Description	Units	Price	Amount
Budget Code Preliminary	Burrttec Hauling - Sludge	4.00	475.00	1,900.00
Budget Code Preliminary	Sludge Disposal=Tippling Fee - Biosolids	1.00	12,000.00	12,000.00

<u>02-532500-00-0</u>	Telephone	4,504.84	4,709.94	4,150.00	4,339.61	4,150.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Frontier Landlines Alarm for Process	12.00	83.33	1,000.00
Preliminary	Smithson Lift Station	12.00	62.50	750.00
Preliminary	Verizon Wireless- 4 Operators	12.00	200.00	2,400.00

<u>02-541000-00-0</u>	Operations and Maintenance	15,000.00	36,563.80	20,000.00	29,018.51	25,000.00
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02-545000-00-0

	Vehicle Maintenance	2,500.00	4,071.51	3,500.00	4,176.11	3,500.00
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02-545001-00-0

	Vehicle Fuel	12,000.00	12,816.26	12,000.00	8,292.92	12,000.00
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02-552700-00-0

	Mileage and Travel Reimburse	1,500.00	139.36	1,500.00	420.76	1,500.00
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02-553000-00-0

	Operating Supplies	15,000.00	22,492.64	18,000.00	9,731.51	18,000.00
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02-553500-00-0

	Office Supplies	0.00	0.00	0.00	42.96	
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02-553555-00-0

	Public Outreach	550.00	538.01	750.00	0.00	1,250.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Fog - Scrapers	500.00	0.30	150.00
Preliminary	Misc	1.00	100.00	100.00
Preliminary	Outreach Materials	1.00	1,000.00	1,000.00

02-553600-00-0

	Uniforms	3,500.00	3,227.79	3,500.00	2,398.72	3,500.00
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02-554600-00-0

	Small Tools	4,500.00	2,255.66	4,500.00	842.31	4,500.00
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02-556500-00-0

	Dues & Subscriptions	710.00	663.00	1,210.00	239.00	1,210.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	CWEA	4.00	265.00	1,060.00
Preliminary	HDMWA (High Desert Mtn Water Assoc)	3.00	50.00	150.00

02-595001-00-0

	Interest Expense	13,640.00	13,593.50	11,190.00	5,905.46	8,672.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	2020 Loan Refinance 02-024	1.00	8,672.00	8,672.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

Budget Code Preliminary	Description	FY 2023 - 2024		FY 2023 - 2024		FY 2023 - 2024		FY 2023 - 2024		FY 2024-2025		FY 2025-2026	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity
02-600000-00-0	Depreciation	0.00	189,182.70	0.00	189,182.70	0.00	189,182.70	0.00	0.00	0.00	0.00	0.00	0.00
02-800000-00-0	Debt Service	88,483.00	88,482.85	88,483.00	88,482.85	88,483.00	88,482.85	90,933.00	45,155.98	93,451.00	93,451.00	93,451.00	93,451.00
<b>Budget Detail</b>													
02-800100-00-0	2020 Loan Refinance 02-024			1.00	93,451.00		93,451.00		93,451.00				
02-8000599-00-0	Debt Service - Reversal	0.00	-88,482.84	0.00	-88,482.84	0.00	-88,482.84	0.00	0.00	0.00	0.00	0.00	0.00
02-820007-00-0	Capital Transfer	0.00	-216,885.56	0.00	-216,885.56	0.00	-216,885.56	0.00	0.00	0.00	0.00	0.00	0.00
02-820012-00-0	Secondary Irrigation Pump Proj	0.00	15,270.76	0.00	15,270.76	0.00	15,270.76	0.00	0.00	0.00	0.00	0.00	0.00
02-820019-00-0	Smithson Lift Station Pump #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-820021-00-0	Fine Bar Screen Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-820026-00-0	New Trickling Filter Pump (2)	0.00	69,329.46	0.00	69,329.46	0.00	69,329.46	0.00	0.00	0.00	0.00	0.00	0.00
02-820037-00-0	Service Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-820038-00-0	New Filtrate Pumps, Electrical	0.00	30,000.19	0.00	30,000.19	0.00	30,000.19	0.00	0.00	0.00	0.00	0.00	0.00
02-820047-00-0	Interior Completion of Mainte	0.00	1,270.77	0.00	1,270.77	0.00	1,270.77	0.00	0.00	0.00	0.00	0.00	0.00
02-820050-00-0	Roof Replacement - Communit	0.00	71,016.58	0.00	71,016.58	0.00	71,016.58	0.00	0.00	0.00	0.00	0.00	0.00
02-820054-00-0	Sewer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-820055-00-0	Stainless Steel Lids at Lift Statio	0.00	9,072.75	0.00	9,072.75	0.00	9,072.75	0.00	0.00	0.00	0.00	0.00	0.00
02-820056-00-0	Manhole Covers	0.00	20,925.05	0.00	20,925.05	0.00	20,925.05	0.00	0.00	0.00	0.00	0.00	0.00
02-999100-00-0	Wastewater Seimens Flow Met	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Admin Allocation	615,132.42	660,630.17	615,132.42	660,630.17	660,630.17	660,630.17	670,416.04	558,680.00	737,171.68	737,171.68	737,171.68	737,171.68
<b>Budget Detail</b>													
02-999900-00-0	49% of Admin allocation			0.49	1,504,432.00		1,504,432.00		737,171.68				
02-999900-00-0	Interfund Transfer Out/(In)	-42,100.00	-42,099.96	-42,100.00	-42,099.96	-42,100.00	-42,099.96	-42,100.00	-59,642.50	-71,571.00	-71,571.00	-71,571.00	-71,571.00
<b>Budget Detail</b>													
02-999900-00-0	Interfund Loan Payment Receipt (From Park)			1.00	-71,571.00		-71,571.00		-71,571.00				
<b>Expense Total:</b>		<b>1,528,008.26</b>	<b>1,623,527.82</b>	<b>1,528,008.26</b>	<b>1,623,527.82</b>	<b>1,623,527.82</b>	<b>1,623,527.82</b>	<b>1,628,303.29</b>	<b>1,400,046.41</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>
<b>Fund: 02 - Sewer Operations Total:</b>		<b>1,528,008.26</b>	<b>1,623,527.82</b>	<b>1,528,008.26</b>	<b>1,623,527.82</b>	<b>1,623,527.82</b>	<b>1,623,527.82</b>	<b>1,628,303.29</b>	<b>1,400,046.41</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>	<b>1,792,079.68</b>

# Solid Waste Department



**2**

Clean Up events  
held



**46.68**

Tons of green waste  
recycled



**746**

Tons of curbside recycling  
collected



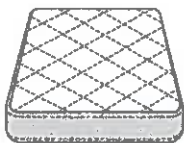
**4,342**

Tons of curbside refuse  
collected



**14,744**

Pounds of electronic  
waste recycled



**454**

Mattresses recycled

## 2025-26 Goals

- ⇒ Continue diversion efforts by creating new and innovative recycling opportunities
- ⇒ Hold two clean up days including one household hazardous waste drop off and one document shredding event.
- ⇒ Continue bulky item pickup and drop off program at the Thrift Store

## Staffing

Maintenance Worker | 1 FTE

The District assumed responsibility for the residential solid waste disposal within its boundaries from San Bernardino County Solid Waste Management Department in fiscal year 2010-11. The District administrative staff provides customer service and billing for the Solid Waste operation. In addition to weekly curbside pickup, residents can participate in our two clean-up days per year a robust bulky item pick up program; and green waste drop off service.

The District also assumed the disposal assessment of \$85.14 from the County to help fund land-fill costs for all solid waste picked up by the franchise trash hauler as well as the self-haul dump pass program. District staff delivers and picks up trash carts as needed by the customers.

The Recycling Center/Thrift Store provides recycling services for the community including green waste, metal, e-waste, appliance and mattress recycling.

# Solid Waste Fund Revenue

## Revenue v Expense



## Budget FY 23-25



Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Fund: 06 - Solid Waste Disposal

Revenue

Budget Code	Description	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<u>06-410000-00-0</u>	Residential Trash Service	597,482.40	665,366.95	656,140.56	593,538.12	693,748.44
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary	Resi Trash Service (57 Units) - w billed	672.00	-22.33	-15,005.76		
Preliminary	Residential Trash Service (\$44.66) -	12.00	-44.66	-535.92		
Preliminary	ResiTrash (2531 accts) (\$22.33) - Route	2,531.00	-267.96	-678,206.76		
<u>06-410000-01-0</u>	Residential Billed ESFR Trash Se	997.20	0.00	5,278.68	0.00	4,852.98
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary	Residential Billed ESFR Condos	57.00	-85.14	-4,852.98		
<u>06-410000-02-0</u>	Condo Including ESFR	17,949.60	0.00	0.00	0.00	
<u>06-410000-03-0</u>	Duplex	494.40	0.00	0.00	0.00	
<u>06-410000-04-0</u>	Extra Solid Waste Services	17,798.40	0.00	40,646.18	50,962.39	54,848.86
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary	Extra Pick up not on Service Day	11.00	-30.30	-333.30		
Preliminary	Extra Pick Up on Service Day	20.00	-10.19	-203.80		
Preliminary	Extra Recycling Barrel (11 )	132.00	-2.00	-264.00		
Preliminary	Extra Trash Barrel (442 extra)	5,304.00	-10.19	-54,047.76		
<u>06-410000-05-0</u>	Trash Only with ESFR	664.80	0.00	0.00	0.00	
<u>06-410000-06-0</u>	Franchise Fees	102,587.60	0.00	0.00	0.00	
<u>06-410000-07-0</u>	218 Fee	0.00	1,938.24	2,435.00	2,249.11	600.00
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary	218 fee (\$0.02*2495/month)	12.00	-50.00	-600.00		
<u>06-410000-11-0</u>	SB 1383 Processing	5,643.00	5,673.02	0.00	473.92	
<u>06-410000-12-0</u>	SB 1383 Compliance Burrtec	17,523.00	17,621.08	4,260.48	5,097.57	
<u>06-410000-13-0</u>	SB 1383 Compliance HCSD	11,880.00	11,944.09	0.00	997.81	
<u>06-410000-14-0</u>	SB1383 Program Service	4,752.00	4,778.00	0.00	399.13	
<u>06-410000-00-0</u>	Green Waste Hauling Fee	11,317.56	11,038.24	11,259.84	10,426.00	11,976.00

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

Description	FY 2023 - 2024		FY 2023 - 2024		FY 2023 - 2024		FY 2024-2025		FY 2025-2026	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	Preliminary
<b>Budget Detail</b>										
<b>Budget Code</b>										
Preliminary										
Green Waste Hauling = \$0.40 x 12 = \$4.80		2,495.00	-4.80				-11,976.00			
Other Fees & Services	0.00	0.00	0.00	0.00	0.00	0.00	227.26			
Delinquent Fees & Penalties	7,000.00	11,209.95	7,000.00	11,209.95	7,000.00	7,000.00	13,324.93		12,000.00	
Special Assmnts - ESFR	234,220.14	231,598.52	234,220.14	231,598.52	242,095.59	242,095.59	238,728.48		243,500.00	
<b>Budget Detail</b>										
<b>Budget Code</b>										
Preliminary										
Single Family w/o ESFR (\$85.14 or above)	0.00	0.00	0.00	-243,500.00						
Special Assmnts - Pr Yr Refuse La	3,000.00	4,915.50	3,000.00	4,915.50	3,000.00	3,000.00	4,315.62		3,500.00	
Penalties on Delinquent Taxes	1,000.00	1,845.57	1,000.00	1,845.57	1,000.00	1,000.00	1,283.84		1,000.00	
Other Income	0.00	394.90	0.00	394.90	0.00	0.00	25.00			
Recycling Revenue	6,200.00	9,341.57	6,200.00	9,341.57	6,200.00	6,200.00	6,798.72		6,400.00	
<b>Budget Detail</b>										
<b>Budget Code</b>										
Preliminary										
E-Waste Recycling	3.00	-1,800.00	-1,800.00	-5,400.00						
Mattress Recycling	4.00	-250.00	-1,000.00							
Compost Buckets	0.00	42.00	0.00	42.00	0.00	0.00	0.00			
Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	67,671.80			
<b>Revenue Total:</b>	<b>1,040,510.10</b>	<b>977,707.63</b>	<b>1,040,510.10</b>	<b>977,707.63</b>	<b>979,316.33</b>	<b>979,316.33</b>	<b>996,519.70</b>		<b>1,032,426.28</b>	
<b>Fund: 06 - Solid Waste Disposal Total:</b>	<b>1,040,510.10</b>	<b>977,707.63</b>	<b>1,040,510.10</b>	<b>977,707.63</b>	<b>979,316.33</b>	<b>979,316.33</b>	<b>996,519.70</b>		<b>1,032,426.28</b>	

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 FY 2023 - 2024 FY 2023 - 2024 FY 2024-2025 FY 2024-2025 FY 2025-2026

Total Budget Total Activity Total Budget Total Budget YTD Activity Preliminary

Fund: 06 - Solid Waste Disposal

Expense

06-500001-00-0

Budget Detail

Budget Code

Preliminary

Salaries - Full Time 85,565.00 86,070.37 85,565.00 86,070.37 45,197.40 54,850.00

Description

MW I

Units Price Amount

1.00 54,850.00 54,850.00

06-500002-00-0

Budget Detail

Budget Code

Preliminary

Salaries - Overtime 0.00 138.69 0.00 138.69 0.00 0.00

PERS Retirement

Benefit Plan

Workers Compensation

Payroll Taxes - FICA/Medicare

0.00 53.54 0.00 53.54 25.05 21,120.00

19,500.00 18,165.12 15,600.00 15,238.16 15,238.16 21,120.00

4,425.00 3,835.57 0.00 3,835.57 0.00 0.00

1,353.00 1,638.91 750.00 1,638.91 564.91 800.00

Budget Detail

Budget Code

Preliminary

Description Amount

MW I 1.00 800.00 800.00

06-510005-00-0

Budget Detail

Budget Code

Preliminary

Vision / Dental Expense 0.00 1,382.15 0.00 1,382.15 1,031.92 0.00

Retirement Expense 457

PEPRA Retirement

0.00 5,755.99 0.00 5,755.99 0.00 0.00

6,692.00 4,673.88 3,962.00 4,673.88 3,267.25 4,366.00

Budget Detail

Budget Code

Preliminary

Description Amount

MW I 1.00 4,366.00 4,366.00

06-510100-00-0

Budget Detail

Budget Code

Preliminary

Actuarial Pension Expense Adj 0.00 6,811.00 0.00 6,811.00 0.00 0.00

Contract Service - Burrtec Fees

734,677.20 628,182.90 694,752.32 628,182.90 591,450.84 717,673.08

Budget Detail

Budget Code

Preliminary

Description Amount

Extra Recycling 264.00 1.80 475.20 1.80 475.20 20,000.00

Extra Trash (\$9.17/mo)x442 acctsx12 mo=\$258.12 442.00 110.04 48,637.68 110.04 48,637.68

Trash Service \$22.33 @ 2495 x12 mo=\$ 2,495.00 267.96 668,560.20 267.96 668,560.20

SB County Disposal Fees 155,000.00 177,618.94 155,000.00 177,618.94 121,088.35 168,000.00

Green Waste Disposal 10,000.00 16,690.66 18,000.00 16,690.66 15,751.44 20,000.00

Food Waste Disposal 0.00 515.42 0.00 515.42 0.00 0.00

Telephone 840.00 892.98 840.00 892.98 789.94 840.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 FY 2023 - 2024 FY 2023 - 2024 FY 2023 - 2024 FY 2024-2025 FY 2025-2026

Total Budget Total Activity Total Budget Total Activity Total Budget YTD Activity Preliminary

Budget Detail	Description	Units	Price	Amount
Budget Code Preliminary	Verizon Wireless - Tablet & Data Plan	12.00	70.00	840.00

<u>06-545000-00-0</u>	Vehicle Maintenance	1,500.00	903.45	1,500.00	0.00	500.00
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Budget Detail	Description	Units	Price	Amount
Budget Code Preliminary	Parts & Services	1.00	500.00	500.00

<u>06-545001-00-0</u>	Vehicle Fuel	3,000.00	1,780.56	1,000.00	1,889.43	2,000.00
<u>06-552700-00-0</u>	Mileage and Travel Reimburse	0.00	60.92	0.00	0.00	
<u>06-553000-00-0</u>	Operating Supplies	0.00	349.79	0.00	0.00	
<u>06-553200-00-0</u>	Postage & Delivery	900.00	0.00	900.00	1,090.78	1,100.00
<u>06-553555-00-0</u>	Public Outreach	1,300.00	962.98	2,050.00	2,207.77	2,250.00

Budget Detail	Description	Units	Price	Amount
Budget Code Preliminary	Clean Up Day - Bags & Gloves	1.00	100.00	100.00
Budget Code Preliminary	Clean Up Day - Banner	1.00	250.00	250.00
Budget Code Preliminary	Clean Up Day - Foods	2.00	150.00	300.00
Budget Code Preliminary	Earth Day - Foods	1.00	1,000.00	1,000.00
Budget Code Preliminary	Earth day - Supplies	1.00	500.00	500.00
Budget Code Preliminary	Misc	1.00	100.00	100.00

<u>06-553600-00-0</u>	Uniforms	250.00	423.32	650.00	184.82	600.00
<u>06-553700-00-0</u>	Printing Costs	1,300.00	0.00	1,300.00	1,217.22	1,300.00
<u>06-590100-00-0</u>	Bad Debt Expense	0.00	960.49	0.00	2,392.62	
<u>06-600000-00-0</u>	Depreciation	0.00	787.56	0.00	0.00	
<u>06-860002-00-0</u>	Capital Equipment	0.00	0.00	0.00	67,671.80	
<u>06-999100-00-0</u>	Admin Allocation	12,553.72	13,482.20	13,681.96	11,401.60	15,044.32

Budget Detail	Description	Units	Price	Amount
Budget Code Preliminary	1% of Admin allocation	0.01	1,504,432.00	15,044.32

<b>Expense Total:</b>		<b>1,038,855.92</b>	<b>972,137.39</b>	<b>961,070.28</b>	<b>882,461.30</b>	<b>1,010,443.40</b>
<b>Fund: 06 - Solid Waste Disposal Total:</b>		<b>1,038,855.92</b>	<b>972,137.39</b>	<b>961,070.28</b>	<b>882,461.30</b>	<b>1,010,443.40</b>

# Recycling Center / Thrift Store



## Hours

**Monday through Saturday  
11 am - 4 pm**



## Sales

**New sales every week**



## Donations

**Donations are accepted during  
normal business hours**



## Funds the Park

**Revenue helps fund the park  
department.**



## Services

- ⇒ **Mattress Recycling.** Mattresses are accepted for recycling.
- ⇒ **Electronics Recycling.** Appliances, TV's, and other electronics are accepted.
- ⇒ **Green Waste Drop Off.** Branches, yard clippings and yard waste can be dropped off.
- ⇒ **Appliance and metal recycling.**
- ⇒ **Cardboard Recycling.** Boxes must be broken down.
- ⇒ **Free Pickups.** The Thrift Store offers free pick ups of gently used re-sellable items.

## Staffing

Recycling Center Supervisor—1 FTE

Part Time Recycling Center Leads—.96 FTE

Part Time Recycling Center—2.4 FTE

The District offers a variety of recycling programs such as green waste, electronic waste (anything with a cord), metal, and mattress recycling.

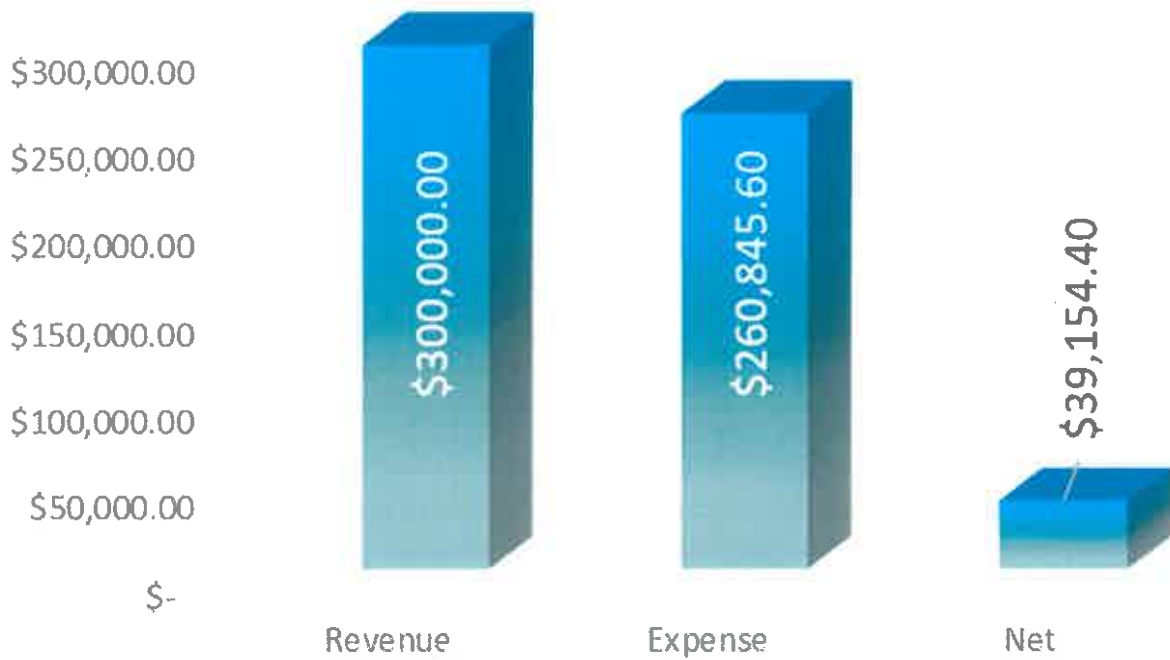
Residents can also donate their unwanted items to the recycling center for re-purposing rather than throwing the items away.

This service encourages recycling and diverts waste from going into the landfill. Items that cannot be re-sold are recycled with as little as possible disposed of in the landfills.

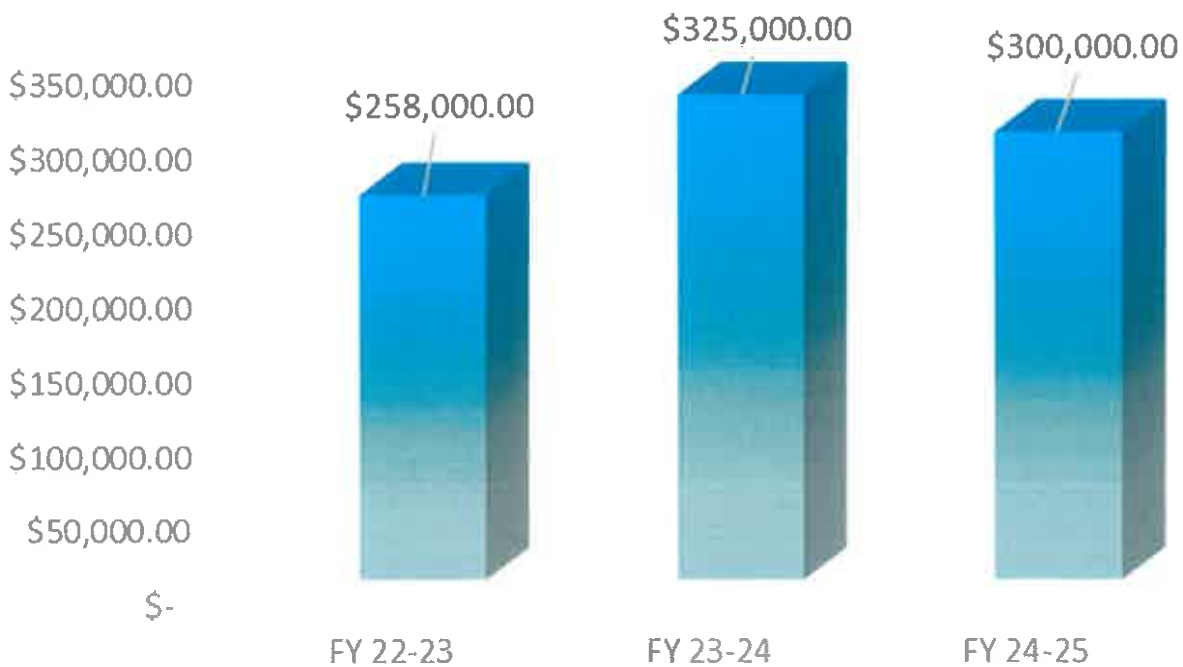
The District continues to look for new opportunities for recycling. The Thrift Store/ Recycling Center is open 6-days a week and offers free pick-up of items that customers would like to donate.

# Recycling Center/Thrift Store Fund Revenue

## Revenue v Expense



## Thrift Store/Recycling Center



Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Retail Sales - Recycling Center	325,000.00	282,479.65	325,000.00	282,479.65	300,000.00	283,691.11	300,000.00
Other Income	0.00	241.67	0.00	241.67	0.00	0.00	
Board Discretionary Revenue	0.00	0.00	0.00	0.00	0.00	0.00	-11,000.00
<b>Revenue Total:</b>	<b>325,000.00</b>	<b>282,721.32</b>	<b>325,000.00</b>	<b>282,721.32</b>	<b>300,000.00</b>	<b>283,691.11</b>	<b>289,000.00</b>
<b>Fund: 03 - Recycling Center Total:</b>	<b>325,000.00</b>	<b>282,721.32</b>	<b>325,000.00</b>	<b>282,721.32</b>	<b>300,000.00</b>	<b>283,691.11</b>	<b>289,000.00</b>

Fund: 03 - Recycling Center  
Revenue

- [03-480000-00-0](#)
- [03-712000-00-0](#)
- [03-999700-00-0](#)

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024 - 2025 Total Budget FY 2024 - 2025 YTD Activity FY 2025-2026 Preliminary

**Fund: 03 - Recycling Center Expense**

Budget Code	Description	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024 - 2025 Total Budget	FY 2024 - 2025 YTD Activity	FY 2025-2026 Preliminary
<u>03-500001-00-0</u>	Salaries - Full Time	28,173.60	32,055.43	28,173.60	44,558.55	63,586.00
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary	Thrift Store Supervisor Share	1.00	63,586.00	63,586.00		
<u>03-500004-00-0</u>	Salaries - Part-Time	181,480.00	125,029.10	131,620.00	117,040.96	143,378.00
<u>03-510000-00-0</u>	PERS Retirement	0.00	0.00	0.00	17.67	
<u>03-510001-00-0</u>	Benefit Plan	7,860.00	7,702.57	15,600.00	9,429.69	21,000.00
<u>03-510002-00-0</u>	Workers Compensation	3,477.00	2,462.87	0.00	0.00	
<u>03-510003-00-0</u>	Payroll Taxes - FICA/Medicare	14,292.00	9,564.62	9,639.00	9,616.82	12,542.00
<u>03-510005-00-0</u>	Vision / Dental Expense	0.00	0.00	0.00	170.23	
<u>03-510007-00-0</u>	Retirement Expense 457	0.00	0.00	0.00	501.24	
<u>03-510009-00-0</u>	PEPRA Retirement	2,183.45	2,214.67	4,595.00	3,528.25	5,062.00
<u>03-521500-00-0</u>	Contractual Services	2,500.00	22,637.08	2,500.00	3,537.50	2,500.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Climate Control	1.00	1,000.00	1,000.00
Preliminary	Maintenance Services	1.00	1,000.00	1,000.00
Preliminary	Misc	1.00	500.00	500.00
<u>03-523000-00-0</u>	Permits and Fees	0.00	0.00	0.00
<u>03-524500-00-0</u>	Education and Training	500.00	0.00	500.00
<u>03-526601-00-0</u>	Advertising	500.00	0.00	500.00
<u>03-529900-00-0</u>	Bank Charges	5,600.00	7,848.31	8,500.00
<u>03-531000-00-0</u>	Utilities - Electric	8,400.00	9,688.17	10,800.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Edison	12.00	1,000.00	12,000.00
<u>03-532500-00-0</u>	Telephone	2,000.00	1,920.27	2,000.00
<b>Budget Detail</b>				
<b>Budget Code</b>				
Preliminary	Credit Card line	12.00	166.67	2,000.00

<u>03-541000-00-0</u>	Operations and Maintenance	2,000.00	1,800.76	2,000.00	1,346.18	2,000.00
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Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

	Defined Budgets						
	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<a href="#">03-545000-00-0</a>	1,500.00	0.00	1,500.00	0.00	0.00	524.30	500.00
<a href="#">03-545001-00-0</a>	650.00	225.32	650.00	225.32	650.00	413.65	1,000.00
<a href="#">03-553000-00-0</a>	10,000.00	8,267.46	10,000.00	8,267.46	7,000.00	8,879.55	7,000.00
<a href="#">03-553600-00-0</a>	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">03-556800-00-0</a>	7,000.00	4,895.02	7,000.00	4,895.02	5,000.00	5,276.26	6,000.00
<a href="#">03-600000-00-0</a>	0.00	1,073.64	0.00	1,073.64	0.00	0.00	
<a href="#">03-720000-00-0</a>	0.00	-3,410.40	0.00	-3,410.40	0.00	0.00	
<a href="#">03-999800</a>	0.00	48,746.43	0.00	48,746.43	0.00	0.00	
Interfund Transfer In							
<b>Expense Total:</b>	<b>278,216.05</b>	<b>282,721.32</b>	<b>278,216.05</b>	<b>282,721.32</b>	<b>260,845.60</b>	<b>224,622.50</b>	<b>288,668.00</b>
<b>Fund: 03 - Recycling Center Total:</b>	<b>278,216.05</b>	<b>282,721.32</b>	<b>278,216.05</b>	<b>282,721.32</b>	<b>260,845.60</b>	<b>224,622.50</b>	<b>288,668.00</b>

# Properties



## Community Center

### Home to:

- Helendale Senior Center
- Daily Lunch Program
- Classes, Sports, workshops and other activities
- Available for rentals
- Pickleball Courts

### Staffing

This fund does not have staff assigned.



## 4-Plex

Rental income pays debt service on park property



## Condos

- 5 Units
- Rental income pays debt service on park property



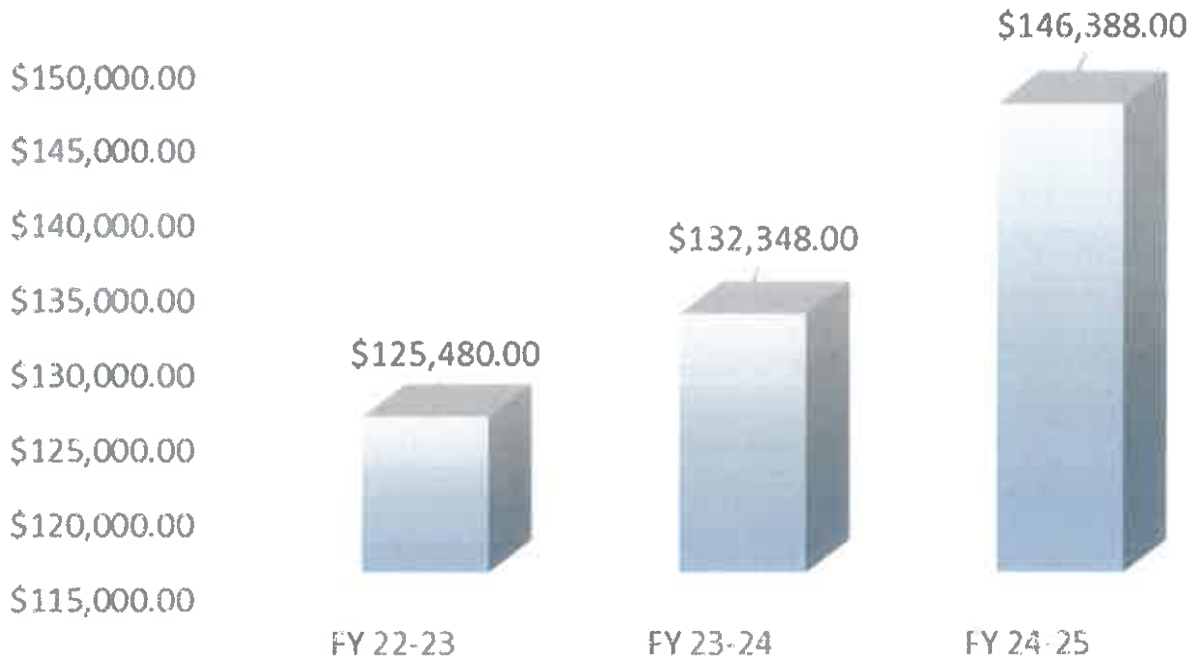
In 2008, the District purchased an 80-acre ranch that included 10 residential dwelling units. Rental of these units has paid the debt service on the park property helping all other available funds to be used for park maintenance and development.

The Helendale Community Center, was purchased in 2011 and houses the District's administration office, recycling center, Senior Center, community room and a multipurpose room in Suite D.

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

# Property Fund Revenue

## Budget FY 23 - 25



## Revenue v Expense



Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024 - 2025 Total Budget FY 2024 - 2025 YTD Activity FY 2025-2026 Preliminary

Fund: 04 - Property Rental Revenue

04-419500-00-0	Delinquent Penalties	0.00	230.00	0.00	230.00	0.00	-62.42
04-462000-00-4	15302 Smithson Rental	95,388.00	99,809.20	95,388.00	99,809.20	107,988.00	107,988.00

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Unit #A & Paddock	12.00	-1,199.00	-14,388.00
Preliminary	Unit #B	12.00	-1,100.00	-13,200.00
Preliminary	Unit #C	12.00	-600.00	-7,200.00
Preliminary	Unit #D	12.00	-2,000.00	-24,000.00
Preliminary	Unit #E	12.00	-1,400.00	-16,800.00
Preliminary	Unit #F (Ranch)	12.00	-2,700.00	-32,400.00

04-463000-00-5

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Units A-D	48.00	-800.00	-38,400.00

04-712000-00-0

04-780001-00-0

04-780002-00-0

04-780003-00-0

Other Income	0.00	-0.01	0.00	-0.01
GASB 87 - Contra Lease Revenue	0.00	-32,400.00	0.00	-32,400.00
GASB 87 - Interest Revenue	0.00	3,406.16	0.00	3,406.16
GASB 87 - Rent Revenue	0.00	28,523.40	0.00	28,523.40
<b>Revenue Total:</b>	<b>132,348.00</b>	<b>135,180.79</b>	<b>132,348.00</b>	<b>135,180.79</b>

Fund: 04 - Property Rental Total:

<b>132,348.00</b>	<b>135,180.79</b>	<b>132,348.00</b>	<b>128,106.37</b>	<b>146,388.00</b>
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Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Contractual Services	10,000.00	5,600.00	10,000.00	5,600.00	10,000.00	0.00	10,000.00
San Bernardino County Fees	400.00	478.95	400.00	478.95	400.00	82.95	400.00
Utilities - Electric - Smithson	0.00	235.64	0.00	235.64	0.00	0.00	
Utilities - Electric - Wild Rd	6,000.00	5,990.45	6,000.00	5,990.45	7,200.00	5,204.94	7,200.00
Utilities - Gas - Smithson	0.00	62.38	0.00	62.38	0.00	0.00	
Utilities - Gas - Wild Rd	2,000.00	2,321.14	2,000.00	2,321.14	2,600.00	1,441.64	2,600.00
Utilities-Water- Smithson	2,162.52	1,111.93	2,162.52	1,111.93	1,746.00	2,115.31	1,971.00

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Water Consumption	450.00	1.50	675.00
Preliminary	Water Meter Charges - 2"	12.00	108.00	1,296.00

04-531002-00-5

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Utilities-Water- Wild Rd.	1,315.20	1,295.58	1,210.20
Preliminary	Utilities - Sewer - Smithson	3,098.40	3,563.16	2,930.70
Preliminary	Sewer Smithson - 5 EDU x 55.32 =	12.00	276.60	3,319.20
Preliminary	Utilities - Sewer - Wild	1,239.36	1,744.58	1,239.36
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68
Preliminary	Operation & Maintenance - Sm	10,000.00	3,247.67	10,000.00
Preliminary	Operation & Maintenance - Wil	3,000.00	6,362.55	3,000.00
Preliminary	Operations & Maintenance - H	0.00	330.42	0.00
Preliminary	Interest Expense	7,091.00	7,066.46	5,817.04
Preliminary				4,508.00

04-531003-00-4

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Water Consumption	60.00	1.50	90.00
Preliminary	Water Meter Charges - 2 x \$46.05 =	12.00	92.10	1,105.20

04-531003-00-5

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68

04-541000-00-4

Budget Code

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68

04-541000-00-5

Budget Code

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68

04-541000-00-7

Budget Code

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68

04-595001-00-0

Budget Code

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly Sewer Charges - 2 Units x 55.32 = \$110.64	12.00	110.64	1,327.68

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

Budget Detail Budget Code Preliminary	Description	FY 2023 - 2024		FY 2023 - 2024		FY 2023 - 2024		FY 2024-2025		FY 2025-2026	
		Total Budget	Total Activity	Total Budget	Price	Total Activity	Total Budget	YTD Activity	Preliminary		
	Loan - 20-024 Property Purchase			1.00	4,508.00						
<a href="#">04-600000-00-4</a>	Depreciation - Smithson	0.00	44,253.48	0.00	44,253.48	0.00	0.00	0.00			
<a href="#">04-600000-00-5</a>	Depreciation - Wild Rd	0.00	13,819.06	0.00	13,819.06	0.00	0.00	0.00			
<a href="#">04-720000-00-0</a>	Other Expense	0.00	0.00	0.00	0.00	0.00	2,751.74				
<a href="#">04-800000-00-4</a>	Debt Service - Rental Property	45,998.00	0.00	45,998.00	0.00	47,270.65	23,473.94	48,580.00			
Budget Detail Budget Code Preliminary	Description			Units	Price	Amount					
	20-024			1.00	48,580.00	48,580.00					
<a href="#">04-800500-00-0</a>	Capital Expenditure	0.00	71,016.58	0.00	71,016.58	0.00	0.00	0.00			
<a href="#">04-800599-00-0</a>	Capital Transfer	0.00	-71,016.58	0.00	-71,016.58	0.00	0.00	0.00			
	Expense Total:	92,304.48	97,483.45	92,304.48	97,483.45	93,690.25	51,980.42	89,101.08			
	Fund: 04 - Property Rental Total:	92,304.48	97,483.45	92,304.48	97,483.45	93,690.25	51,980.42	89,101.08			

# Parks Department

Helendale Community Services District operates the Community Park as well as the Dog Park and provides various recreation programs including basketball, soccer, and flag football. Other classes such as art instruction, fist ad training, and a variety of seminars are also offered through the CSD s recreation department when instructors are available.

This fund is supported primary by the Boar's discretionary revenue which includes franchise fees, property taxes, site leases and rents. in 2008, the District purchased a 80-acre ranch in close proximity to Silver Lakes to be developed into a community park. Since that time the District has developed the Helendale Community Park with two large sports fields, which host high school soccer and football programs in addition to community soccer and rec league flag Football in 2018, the District completed three large picnic pavilions that provide shaded areas for picnics and other events. Two baseball fields, concrete pathways, small picnic shelters with barbeques, an outdoor fitness area and additional playground features were also added. in 2019, the restroom and snack shack were completed, and an RC track was built for remote control cars. In 2023, a disc golf course was added around the perimeter the park. A swing set will be added this year.

The District hosts an annual "Concerts in the Park" series with various bands performing under the large pavilion. The series concludes with a fireworks show. The District partners with San Berardino County Sheriff's Department, Fire Department, local CERT team and other community stakeholder to host police and first responder appreciation night at one of the concerts. The concerts are held from May through October.

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

In 2024, as part of our community programs, the District facilitated the revival of the Community Emergency Response Team (CERT) program.



**132**

**Youth Basketball participants**



**172**

**Youth Soccer Participants**



**204**

**Participants in Flag Football**



**8**

**Adult Softball Teams**



**5**

**Concerts in the Park**

## 2025-26 Goals

- ⇒ Continue to offer youth and adult sports programs
- ⇒ Continue to and expand community interest programs
- ⇒ Increase workshops and classes offered

## Staffing

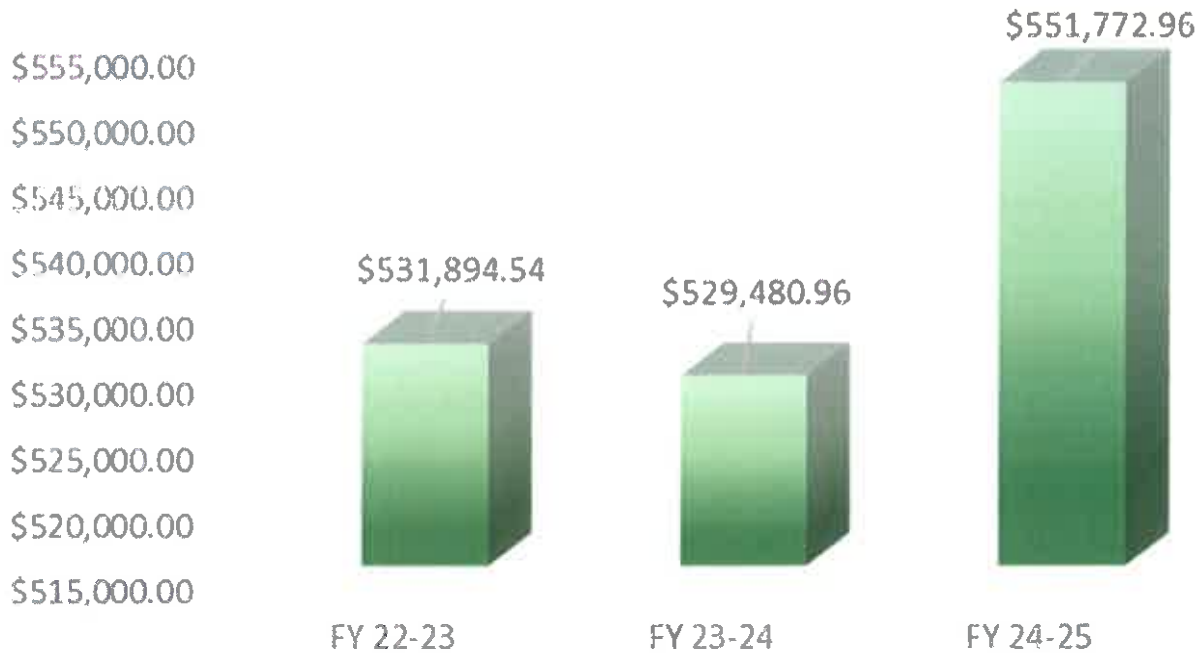
Contracted maintenance services

Maintenance Worker I - .48 FTE

PT Rec Lead - .38 FTE

# Park & Recreation Fund Revenue

## Parks & Recreation



## Revenue v Expense



Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Fund: 05 - Parks & Recreation Revenue

<u>05-430000-00-0</u>	Recreation Program Fees	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	
<u>05-430001-00-0</u>	Flag Football League Fee	3,000.00	12,780.06	3,000.00	12,780.06	3,000.00	4,722.50	6,400.00

Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Registration Fees	80.00	-80.00	-6,400.00

05-430001-00-7

Flag Football Sponsorship	0.00	1,810.00	0.00	1,810.00	0.00	0.00	
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05-430002-00-0

Basketball League Program Fee	8,400.00	9,570.00	8,400.00	9,570.00	8,400.00	10,670.00	9,600.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Basketball: \$70 each	120.00	-80.00	-9,600.00

05-430003-00-0

Youth Soccer	10,500.00	16,603.28	10,500.00	16,603.28	10,500.00	19,895.00	12,000.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Soccer: \$75 each	150.00	-80.00	-12,000.00

05-430004-00-0

Farmers Market Revenue	5,000.00	7,138.63	5,000.00	7,138.63	2,500.00	3,888.92	
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05-430004-00-8

Farmers Market EBT	5,000.00	6,108.00	5,000.00	6,108.00	2,500.00	585.00	
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05-430007-00-0

Volleyball League	0.00	28.06	0.00	28.06	0.00	0.00	
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05-430008-00-0

Adult Softball	1,500.00	1,445.00	1,500.00	1,445.00	1,500.00	1,015.00	1,500.00
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05-430009-00-0

Cornhole League	200.00	165.00	200.00	165.00	200.00	160.00	
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05-430011-00-0

Adult Basketball	0.00	250.00	0.00	250.00	0.00	40.00	
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05-430020-00-0

Sr Nutrition Program	0.00	8,400.00	0.00	8,400.00	8,400.00	7,700.00	8,400.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Monthly use	12.00	-700.00	-8,400.00

05-460000-00-3

Water Shop Lease Income	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	7,200.00	9,600.00
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Budget Detail

Budget Code	Description	Units	Price	Amount
Preliminary	Water Shop	12.00	-800.00	-9,600.00

05-461000-C1-3

Community Center Unit C Rent	7,974.96	7,868.62	7,974.96	7,868.62	7,974.96	7,310.38	7,974.96
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Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Budget Detail	Description	Units	Price	Amount
<u>Budget Code</u>				
Preliminary	Church Rental (Saturday)	52.00	-37.98	-1,974.96
Preliminary	Church Rental Sunday	12.00	-500.00	-6,000.00

<u>05-461000-P0-2</u>	Park Field Rental	5,000.00	5,000.00	5,000.00	5,263.95	5,000.00
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Budget Detail	Description	Units	Price	Amount
<u>Budget Code</u>				
Preliminary	Field Rental for HSD	1.00	-5,000.00	-5,000.00
Preliminary	Football/Soccer/Softball			

<u>05-461000-R0-3</u>	Community Center Rental - C &	1,500.00	1,525.07	1,500.00	680.00	500.00
<u>05-700000-00-0</u>	Property Taxes - Street Lights	21,600.00	20,677.34	23,000.00	17,581.36	23,000.00
<u>05-712001-00-0</u>	PY Income/(Expense)	0.00	33,567.75	0.00	0.00	
<u>05-712200-00-0</u>	Other Income	0.00	2,242.70	0.00	0.00	
<u>05-713200-00-0</u>	Park Development Impact Fees	3,440.00	24,080.00	6,880.00	18,920.00	10,320.00

Budget Detail	Description	Units	Price	Amount
<u>Budget Code</u>				
Preliminary	Park Development Impact Fees	6.00	-1,720.00	-10,320.00

<u>05-714375-00-0</u>	Miscellaneous Reimbursement	0.00	851.44	0.00	0.00	
<u>05-730002-00-0</u>	Donations & Sponsorship	0.00	23,321.19	0.00	25,039.57	
<u>05-999700-00-0</u>	Board Discretionary Revenue	445,766.00	448,151.92	459,818.00	404,148.50	445,382.00

Budget Detail	Description	Units	Price	Amount
<u>Budget Code</u>				
Preliminary	Board Discretionary Revenue	1.00	-434,382.00	-434,382.00
Preliminary	Recycling Center Net	1.00	-11,000.00	-11,000.00

<b>Revenue Total:</b>					<b>529,480.96</b>	<b>641,184.06</b>	<b>641,184.06</b>	<b>551,772.96</b>	<b>534,820.18</b>	<b>539,676.96</b>
<b>Fund: 05 - Parks &amp; Recreation Total:</b>					<b>529,480.96</b>	<b>641,184.06</b>	<b>641,184.06</b>	<b>551,772.96</b>	<b>534,820.18</b>	<b>539,676.96</b>

Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Fund: 05 - Parks & Recreation

Expense

<u>05-500001-00-0</u>	Salaries - Full Time	80,180.00	31,583.52	80,180.00	31,583.52	1,695.40	
<u>05-500002-00-0</u>	Salaries - Overtime	1,000.00	0.00	1,000.00	0.00	0.00	
<u>05-500004-00-0</u>	Salaries - PT	3,175.00	35,033.54	3,175.00	35,033.54	23,845.67	38,246.00

Budget Detail

Budget Code	Description	Units	Price	Amount	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	Defined Budgets FY 2025-2026 Preliminary
Preliminary	MW / Part Time	1.00	23,300.00	23,300.00					
Preliminary	Rec Leads - 2	1.00	14,946.00	14,946.00					
<u>05-510000-00-0</u>	PERS Retirement	0.00	0.00	0.00	16.74	0.00	0.00	0.00	
<u>05-510001-00-0</u>	Benefit Plan	20,400.00	3,484.18	3,484.18	3,484.18	0.00	0.00	0.00	
<u>05-510002-00-0</u>	Workers Compensation	3,528.00	3,247.84	3,247.84	3,247.84	0.00	0.00	0.00	
<u>05-510003-00-0</u>	Payroll Taxes - FICA/Medicare	1,171.15	3,229.83	3,229.83	3,229.83	2,460.00	2,460.00	1,843.98	2,925.00
<u>05-510005-00-0</u>	Vision / Dental Expense	0.00	0.00	0.00	370.61	0.00	0.00	0.00	
<u>05-510007-00-0</u>	Retirement Expense 457	0.00	0.00	0.00	7,026.52	0.00	0.00	0.00	
<u>05-510009-00-0</u>	PEPRA Retirement	6,306.00	722.95	722.95	722.95	0.00	0.00	0.00	
<u>05-510100-00-0</u>	Actuarial Pension Expense Adj	0.00	0.00	0.00	973.00	0.00	0.00	0.00	
<u>05-521500-00-0</u>	Contractual Services	22,732.00	11,223.91	11,223.91	11,223.91	98,775.00	98,775.00	84,085.76	102,960.00

Budget Detail

Budget Code	Description	Units	Price	Amount	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	Defined Budgets FY 2025-2026 Preliminary
Preliminary	Apple Valley Communications	12.00	130.00	1,560.00					
Preliminary	Climate Control- A/C & Heater / Swamps	1.00	2,000.00	2,000.00					
Preliminary	Fire Crews	26.00	400.00	10,400.00					
Preliminary	Miscellaneous	1.00	5,000.00	5,000.00					
Preliminary	Park & Facility Maintenance Contract	1.00	84,000.00	84,000.00					
<u>05-521600-00-0</u>	Software Support - Park	589.88	114.00	114.00	114.00	589.88	589.88	228.00	350.00
<u>05-523000-00-0</u>	Permits and Inspection Fees	2,333.00	1,652.00	1,652.00	1,652.00	1,733.00	1,733.00	1,701.00	1,733.00

Budget Detail

Budget Code	Description	Units	Price	Amount	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	Defined Budgets FY 2025-2026 Preliminary
Preliminary	County EHS Well Permit	1.00	1,200.00	1,200.00					
Preliminary	Farmers Market - Food Permit SB County	1.00	533.00	533.00					
<u>05-524000-00-0</u>	Equipment Rental	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
<u>05-524500-00-0</u>	Education and Training	3,500.00	590.81	590.81	590.81	1,500.00	1,500.00	465.00	3,000.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

Budget Code	Description	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<u>05-525000-00-0</u>	Insurance	2,698.74	2,149.00	2,698.74	1,948.00	2,300.00
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary						
Preliminary						
Preliminary						
<u>05-526600-00-0</u>	Public Relations	200.00	0.00	0.00	0.00	
<u>05-531000-00-0</u>	Utilities - Electric	240.00	3,785.46	240.00	3,785.46	0.00
<u>05-531000-00-3</u>	Utilities - Electric - Community	10,500.00	9,683.27	10,500.00	9,683.27	11,250.00
<u>05-531001-00-3</u>	Utilities - Gas - Community Cen	5,000.00	6,950.75	5,000.00	6,950.75	6,000.00
<u>05-531002-00-0</u>	Utilities-Water- Park Internal	17,250.00	25,382.25	17,250.00	25,382.25	25,237.50
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary						
Preliminary						
Preliminary						
Preliminary						
<u>05-531003-00-0</u>	Utilities - Street Lighting Electri	21,600.00	20,677.34	21,600.00	19,380.74	23,000.00
<u>05-531004-00-0</u>	Utilities-Sewer-Park Internal	500.00	1,136.08	500.00	1,136.08	1,400.00
<u>05-531008-00-3</u>	Utilities - Electric Comm Ctr Un	1,800.00	1,509.46	1,800.00	1,509.46	1,800.00
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary						
<u>05-532500-00-0</u>	Telephone	1,800.00	2,517.00	1,800.00	1,970.87	1,800.00
<b>Budget Detail</b>						
<b>Budget Code</b>						
Preliminary						
Preliminary						
Preliminary						
<u>05-541000-00-0</u>	O & M - Park	5,000.00	11,531.36	5,000.00	11,531.36	6,000.00
<u>05-541000-00-3</u>	O & M - Community Center	10,000.00	31,032.13	10,000.00	31,032.13	13,419.32

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024 - 2025 Total Budget FY 2024 - 2025 YTD Activity FY 2025-2026 Preliminary

<a href="#">05-545000-00-0</a>	Vehicle Equipment / Maintena	3,000.00	9,935.74	3,000.00	9,935.74	3,000.00	401.87	3,000.00
<a href="#">05-545001-00-0</a>	Vehicle Fuel	2,000.00	3,957.58	2,000.00	3,957.58	2,000.00	2,436.21	2,000.00
<a href="#">05-550001-00-0</a>	Flag Football	3,090.00	13,949.71	3,090.00	13,949.71	5,890.00	4,306.51	5,000.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Balls / Equipment	1.00	200.00	200.00
Preliminary	Referees	10.00	200.00	2,000.00
Preliminary	Uniforms	80.00	35.00	2,800.00

[05-550002-00-0](#)

Supplies - Basketball	8,200.00	9,257.39	8,200.00	9,257.39	8,200.00	7,809.54	7,700.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Basketballs / Equipment	1.00	500.00	500.00
Preliminary	Pictures / Awards	120.00	15.00	1,800.00
Preliminary	Referee	8.00	300.00	2,400.00
Preliminary	Uniform	120.00	25.00	3,000.00

[05-550003-00-0](#)

Youth Soccer	8,975.00	12,821.26	8,975.00	12,821.26	8,975.00	13,140.16	8,975.00
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**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Balls	50.00	7.00	350.00
Preliminary	Chalk	1.00	100.00	100.00
Preliminary	Cones	15.00	10.00	150.00
Preliminary	First Aid	5.00	15.00	75.00
Preliminary	Misc	1.00	1,000.00	1,000.00
Preliminary	Pictures	100.00	5.00	500.00
Preliminary	Refs	66.00	50.00	3,300.00
Preliminary	Trophies	100.00	5.00	500.00
Preliminary	Uniforms	1.00	3,000.00	3,000.00

[05-550005-00-0](#)

Adult Softball	900.00	932.58	900.00	932.58	900.00	169.82	500.00
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[05-550006-00-0](#)

Volleyball Expense	0.00	395.06	0.00	395.06	0.00	0.00	
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[05-550009-00-0](#)

Cornhole League	200.00	0.00	200.00	0.00	200.00	0.00	
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[05-550011-00-0](#)

Adult Basketball	0.00	800.00	0.00	800.00	0.00	0.00	
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[05-551001-00-0](#)

Grant Expense	0.00	0.00	0.00	0.00	0.00	2,744.17	
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[05-553000-00-0](#)

Operating Supplies - Park	21,000.00	18,361.81	21,000.00	18,361.81	21,000.00	15,054.18	23,000.00
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Budget Worksheet

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
<b>05-553000-00-3</b>	6,000.00	4,725.01	6,000.00	4,725.01	6,000.00	-1,246.75	5,000.00
Operating Supplies - Communit							
<b>05-553300-00-0</b>	14,000.00	16,446.40	14,000.00	16,446.40	17,000.00	12,226.33	22,800.00
Concert in the Park Expense							
<b>Budget Detail</b>							
<b>Budget Code</b>							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
Preliminary							
<b>05-553400-00-0</b>	2,000.00	569.93	2,000.00	569.93	2,000.00	964.34	1,500.00
Program Expenses							
<b>05-553402-00-0</b>	2,500.00	1,155.09	2,500.00	1,155.09	500.00	36.78	500.00
Senior Center							
<b>05-553404-00-0</b>	3,400.00	1,773.17	3,400.00	1,773.17	2,000.00	511.93	
Farmers Market Expense							
<b>05-553404-00-8</b>	5,000.00	5,800.00	5,000.00	5,800.00	2,500.00	1,000.00	
Farmers Market EBT							
<b>05-553405-00-0</b>	1,300.00	472.89	1,300.00	472.89	600.00	713.05	
National Night Out Expense							
<b>05-553600-00-0</b>	600.00	998.68	600.00	998.68	400.00	0.00	400.00
Uniforms							
<b>05-553700-00-0</b>	200.00	0.00	200.00	0.00	500.00	0.00	500.00
Printing Costs							
<b>05-554600-00-0</b>	800.00	535.89	800.00	535.89	2,500.00	0.00	1,000.00
Small Tools							
<b>05-556500-00-0</b>	555.00	185.00	555.00	185.00	0.00	0.00	
Dues & Subscriptions							
<b>05-600000-00-0</b>	0.00	89,249.90	0.00	89,249.90	0.00	0.00	
Depreciation - Park							
<b>05-600000-00-3</b>	0.00	19,010.37	0.00	19,010.37	0.00	0.00	
Depreciation - Community Ctr							
<b>05-800599-00-0</b>	0.00	-96,892.41	0.00	-96,892.41	0.00	0.00	
Capital Transfer							
<b>05-850005-00-0</b>	0.00	18,295.00	0.00	18,295.00	0.00	0.00	
Community Center Parking Lot							
<b>05-850008-00-0</b>	0.00	0.00	0.00	0.00	0.00	487.48	
Park Lighting South							
<b>05-850009-00-0</b>	0.00	0.00	0.00	0.00	0.00	16,707.44	
Park Lighting North							
<b>05-850015-00-0</b>	0.00	0.00	0.00	0.00	0.00	188,710.00	
Lighting for Baseball and sports							

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2023 - 2024	FY 2024-2025	FY 2024-2025	FY 2025-2026
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	
05-850019-00-0	0.00	71,016.58	0.00	71,016.58	0.00	0.00	0.00	0.00		
05-850030-00-0	0.00	7,580.83	0.00	7,580.83	0.00	0.00	0.00	0.00		
05-850031-00-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,211.10		
05-999800	0.00	-48,746.43	0.00	-48,746.43	0.00	0.00	0.00	0.00		
05-999900-00-0	42,100.00	42,099.96	42,100.00	42,099.96	71,571.00	71,571.00	71,571.00	59,642.50		71,571.00
<b>Budget Detail</b>										
<b>Budget Code</b>										
Preliminary										
Roof Replacement - Communiti										
Front Office Lobby Enclosure										
Solar Roofing Project										
Interfund Transfer In										
Interfund Transfer Out/(In)										
Description										
Interfund Loan (Wastewater)										
	<b>Units</b>	<b>Price</b>	<b>Amount</b>							
	1.00	71,571.00	71,571.00							
	<b>352,323.77</b>	<b>420,310.54</b>	<b>352,323.77</b>	<b>420,310.54</b>	<b>389,280.12</b>	<b>648,943.48</b>	<b>389,280.12</b>	<b>648,943.48</b>	<b>399,447.50</b>	<b>399,447.50</b>

**Expense Total:**

**Fund: 05 - Parks & Recreation Total:**

## Administration Fund



### Billing

Water, sewer and trash



### Human Resources

Handles personnel matters



### Payroll

Processes employee payroll



### Cashiering

Handles customer payments



### Accounting

Responsible for accounts receivable and accounts payable



### Customer Service

Assists customers with billing related questions



### Governance

Board meetings and District administration.

### How Customers Make Payments

- ⇒ Mail - 2,579
- ⇒ Bill Pay - 3,950
- ⇒ By phone - 1,223
- ⇒ CSD Website - 7,595
- ⇒ In Person - 3,297
- ⇒ Auto Pay - 7,412
- ⇒ Pay by Text - 447

### Staffing

- General Manager—1 FTE
- Administrative Services Manager—1 FTE
- Senior Accounting Technician—.5 FTE
- CSR II/Program Assistant—1 FTE
- Customer Service Lead—1 FTE
- Senior Customer Service Rep—1 FTE
- Customer Service Rep I—.48 FTE

The Administration department provides support for all functions of the District including the Board of Directors. The District's customer service staff handles water, wastewater and solid waste billing. Our customer service staff is also available to assist the public with utility inquiries and service needs.

The Administration department provides the District's human resources services which includes recruitment, payroll and employee benefits. Governmental relations and community support activities are handled within the administration department which includes public outreach, media information and Board meeting support. The District's General Manager reports directly to the Board of Directors.

Administrative costs are divided amongst the three enterprise funds. The administration fund is a pass through fund as expenses and revenues are accounted for in other funds.

**Budget Worksheet**

For Fiscal: **FY 2024-2025** Period Ending: **05/31/2025**

Defined Budgets

FY 2023 - 2024 Total Budget FY 2023 - 2024 Total Activity FY 2024-2025 Total Budget FY 2024-2025 YTD Activity FY 2025-2026 Preliminary

**Fund: 10 - Administration**

**Revenue**

<u>10-419000-00-0</u>	Fees & Charges	1,500.00	1,941.18	1,500.00	1,941.18	1,500.00	2,526.45	2,500.00
<u>10-419100-00-0</u>	Credit Card Processing Fees	25,000.00	35,580.00	25,000.00	35,580.00	27,000.00	34,959.00	30,000.00
<u>10-419500-00-0</u>	Delinquent Fees & Penalties	0.00	0.00	0.00	0.00	0.00	66.13	
<u>10-464000-00-0</u>	Site Rent - Radio Tower	182,220.02	203,411.56	182,220.02	203,411.56	198,909.23	180,892.47	188,563.00

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Tower Site - SBA	1.00	-31,563.00	-31,563.00
Preliminary	Tower Site - T-Mobile	1.00	-19,000.00	-19,000.00
Preliminary	Tower Site - Verizon	1.00	-38,000.00	-38,000.00
Preliminary	Ultimate Internet Access Inc. (UJA)	1.00	-100,000.00	-100,000.00

10-700000-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	General Tax Levy	1.00	-152,647.00	-152,647.00
Preliminary	Street Lighting Portion	1.00	16,000.00	16,000.00

10-704000-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Property Taxes - Prior	2,000.00	4,448.62	4,448.62
Preliminary	Penalties on Delinquent Taxes	500.00	758.66	758.66
Preliminary	Property Taxes - Homeowner E	500.00	808.54	808.54

10-710000-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Investment Income	80,000.00	285,572.72	285,572.72
Preliminary	Unrealized Gains & Losses	0.00	12,088.21	12,088.21
Preliminary	Other Income	200.00	10,077.95	10,077.95

10-712000-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Recycling Revenue - EE Morale	0.00	0.00	0.00
Preliminary	Franchise Fees - Solid Waste	102,587.60	113,452.23	113,452.23

10-713100-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Burrtec for Commercial & billed Resi	1.00	-36,000.00	-36,000.00
Preliminary	Single Family Residential \$2.81 x 12= \$33.72	2,600.00	-33.72	-87,672.00

10-713500-00-0

**Budget Detail**

Budget Code	Description	Units	Price	Amount
Preliminary	Solid Waste Billing Fees	84,422.88	82,410.98	82,410.98
Preliminary	Admin Fee \$2.95 x 12 = \$35.4	2,600.00	-35.40	-92,040.00

**Budget Worksheet**

For Fiscal: **FY 2024-2025** Period Ending: **05/31/2025**

Defined Budgets

Budget Code	Description	FY 2023 - 2024		FY 2023 - 2024		FY 2023 - 2024		FY 2024-2025		FY 2025-2026	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Preliminary	Preliminary
<a href="#">10-780001-00-0</a>	GASB 87 - Contra Lease Revenue	0.00	-84,994.74	0.00	-84,994.74	0.00	0.00	0.00	0.00		
<a href="#">10-780002-00-0</a>	GASB 87 - Interest Revenue	0.00	25,632.46	0.00	25,632.46	0.00	0.00	0.00	0.00		
<a href="#">10-780003-00-0</a>	GASB 87 - Rent Revenue	0.00	57,647.05	0.00	57,647.05	0.00	0.00	0.00	0.00		
<a href="#">10-999700-00-0</a>	Board Discretionary Revenue	-393,207.02	-468,829.26	-393,207.02	-468,829.26	-423,817.63	-421,729.86	-434,382.00			
<b>Budget Detail</b>											
<b>Budget Code</b>											
Preliminary	Community Promotion			1.00	-8,000.00						
Preliminary	Employee Morale			1.00	-6,500.00						
Preliminary	Property Taxes			1.00	136,647.00						
Preliminary	Site Rent - Radio Tower			1.00	88,563.00						
Preliminary	Solid Waste Franchise Fee			1.00	123,672.00						
Preliminary	U/A Lease			1.00	100,000.00						
	<b>Revenue Total:</b>	<b>194,123.48</b>	<b>425,955.81</b>	<b>194,123.48</b>	<b>425,955.81</b>	<b>200,314.12</b>	<b>440,465.96</b>	<b>223,240.00</b>			
	<b>Fund: 10 - Administration Total:</b>	<b>194,123.48</b>	<b>425,955.81</b>	<b>194,123.48</b>	<b>425,955.81</b>	<b>200,314.12</b>	<b>440,465.96</b>	<b>223,240.00</b>			
	<b>Report Total:</b>	<b>7,018,931.50</b>	<b>7,569,750.51</b>	<b>7,018,931.50</b>	<b>7,569,750.51</b>	<b>6,910,472.35</b>	<b>7,131,826.49</b>	<b>7,168,626.47</b>			

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2023 - 2024 Total Budget	FY 2023 - 2024 Total Activity	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 Preliminary
Salaries - Full Time	635,857.00	679,989.21	635,857.00	679,989.21	642,866.00	576,844.61	672,547.00
Salaries - Overtime	1,500.00	423.05	1,500.00	423.05	1,500.00	49.66	2,000.00
Salaries - Part-Time	17,053.00	26,998.71	17,053.00	26,998.71	25,430.00	34,276.57	25,480.00
PERS Retirement	106,216.00	72,599.92	106,216.00	72,599.92	115,722.00	56,417.98	110,329.00
Benefit Plan	102,240.00	53,105.54	102,240.00	53,105.54	94,320.00	59,139.06	126,720.00
Workers Compensation	4,808.00	6,155.48	4,808.00	6,155.48	25,000.00	10,137.00	25,000.00
Payroll Taxes - FICA/Medicare	10,525.00	14,122.67	10,525.00	14,122.67	11,267.00	12,819.63	11,701.00
Unemployment Expense	0.00	1,477.19	0.00	1,477.19	0.00	0.00	
Vision / Dental Expense	0.00	3,351.63	0.00	3,351.63	0.00	2,321.59	
PERS Unfunded Accrued Liabili	39,395.00	38,120.00	39,395.00	38,120.00	56,589.00	54,758.00	74,704.00

**Fund: 10 - Administration**

**Expense**

10-500001-00-0

10-500002-00-0

10-500004-00-0

10-510000-00-0

10-510001-00-0

10-510002-00-0

10-510003-00-0

10-510004-00-0

10-510005-00-0

10-510006-00-0

**Budget Detail**

**Budget Code**

Preliminary

Preliminary

10-510007-00-0

10-510008-00-0

10-510009-00-0

10-510100-00-0

10-521500-00-0

**Budget Detail**

**Budget Code**

Preliminary

Preliminary

Preliminary

Preliminary

Preliminary

Preliminary

Preliminary

Preliminary

10-521600-00-0

**Description**

Classic

PEPRA

Retirement Expense 457

PERS EPMC

PEPRA Retirement

Actuarial Pension Expense Adj

Contractual Services

**Description**

Customer Billing - Infosend

Customer Billing - Infosend Postage

District Answering Service

Misc

Office Cleaning

PERS Medical Admin Fee

Printer Maintenance

Shred Services

Software Support

**Units**

1.00

1.00

2,733.00

37,952.00

47,242.00

**Price**

72,035.00

2,669.00

0.00

0.00

0.00

**Amount**

72,035.00

2,669.00

28,838.73

43,448.25

6,351.32

37,952.00

53,857.67

**Amount**

1,740.00

24,000.00

960.00

10,300.00

7,800.00

840.00

4,800.00

1,200.00

79,836.00

70,879.76

70,879.76

76,964.12

51,640.00

**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget    FY 2023 - 2024 Total Activity    FY 2024-2025 Total Budget    FY 2024-2025 YTD Activity    FY 2025-2026 Preliminary

Budget Detail	Description	Units	Price	Amount
<b>Budget Code</b>				
Preliminary	Adobe Publisher	2.00	500.00	1,000.00
Preliminary	GIS Hosting	1.00	5,750.00	5,750.00
Preliminary	HCSD Website Support	1.00	1,500.00	1,500.00
Preliminary	IT Support	12.00	2,500.00	30,000.00
Preliminary	Tyler Software	1.00	33,000.00	33,000.00
Preliminary	Virtual Meeting Interface	1.00	150.00	150.00

<u>10-522000-00-0</u>	Legal Services	50,000.00	79,970.50	60,000.00	42,112.83	80,000.00
<u>10-522001-00-0</u>	Auditing & Accounting Services	80,405.00	102,353.31	89,890.00	76,197.21	78,500.00

Budget Detail	Description	Units	Price	Amount
<b>Budget Code</b>				
Preliminary	Accounting Support	1.00	50,000.00	50,000.00
Preliminary	Audit & State Controllers Report	1.00	28,500.00	28,500.00

<u>10-522500-00-0</u>	Director's Fees	60,000.00	27,257.14	40,000.00	19,950.00	30,000.00
<u>10-522505-00-0</u>	Directors' Training/Seminars/	10,000.00	6,749.17	7,500.00	1,222.16	7,500.00
<u>10-522510-00-0</u>	Board & Exec Meetings	3,500.00	2,022.58	3,500.00	2,464.55	3,500.00
<u>10-523000-00-0</u>	Permits and Fees	10,000.00	13,500.00	10,000.00	10,000.00	10,000.00

Budget Detail	Description	Units	Price	Amount
<b>Budget Code</b>				
Preliminary	LAFCO fee	1.00	10,000.00	10,000.00

<u>10-523500-00-0</u>	San Bernardino County Fees	4,600.00	5,688.19	4,850.00	475.94	1,000.00
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Budget Detail	Description	Units	Price	Amount
<b>Budget Code</b>				
Preliminary	Property Tax Fee	1.00	400.00	400.00
Preliminary	Recording Fee	12.00	50.00	600.00

<u>10-523900-00-0</u>	Election Expense	0.00	0.00	3,500.00	5,567.00	
<u>10-524300-00-0</u>	Employment Expense	1,200.00	1,336.00	1,200.00	996.94	500.00
<u>10-524500-00-0</u>	Education and Training	3,700.00	6,128.72	1,700.00	3,913.83	1,700.00

Budget Detail	Description	Units	Price	Amount
<b>Budget Code</b>				
Preliminary	Conference Travel/Meals	1.00	200.00	200.00
Preliminary	Misc	1.00	1,500.00	1,500.00

<u>10-525000-00-0</u>	Insurance	103,834.00	109,253.00	120,862.00	123,987.25	153,079.00
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**Budget Worksheet**

For Fiscal: FY 2024-2025 Period Ending: 05/31/2025

Defined Budgets

FY 2023 - 2024 Total Budget    FY 2023 - 2024 Total Activity    FY 2024-2025 Total Budget    FY 2024-2025 YTD Activity    FY 2025-2026 Preliminary

**Budget Detail**

Description	Units	Price	Amount
Board Insurance	1.00	250.00	250.00
Property & General Liability	1.00	128,751.00	128,751.00
Workers Comp Insurance	1.00	24,078.00	24,078.00
Public Notices	1,500.00	1,120.52	1,500.00
Community Promotion	6,000.00	5,993.49	8,000.00
Bank Charges	21,320.00	35,439.56	57,320.00

**Budget Detail**

Description	Units	Price	Amount
CBB Bank Analysis Charge	1.00	3,700.00	3,700.00
PaymentTech	1.00	25,600.00	25,600.00
Web Pay	1.00	7,500.00	7,500.00
Utilities - Electric	9,000.00	9,686.64	10,500.00
Telephone	12,240.00	11,578.45	11,640.00

**Budget Detail**

Description	Units	Price	Amount
UIA-VOIP	12.00	820.00	9,840.00
Verizon Wireless - 3 Admin	12.00	210.00	2,520.00
Operation and Maintenance -	500.00	0.00	500.00
Vehicle Maintenance	1,500.00	471.01	750.00
Vehicle Fuel	1,500.00	1,939.68	3,000.00
Mileage and Travel Reimburse	200.00	129.65	200.00
Operating Supplies - Office	10,000.00	17,043.27	12,000.00
Postage & Delivery	1,000.00	2,509.05	2,000.00
Uniforms	200.00	48.05	700.00
Equipment Maintenance & Sup	0.00	4,754.03	0.00
Dues & Subscriptions	12,348.00	10,791.00	12,540.00

**Budget Detail**

Description	Units	Price	Amount
Amazon Prime	1.00	200.00	200.00
ASBCSD	1.00	300.00	300.00
AWWA	1.00	500.00	500.00
CA Special District	1.00	8,900.00	8,900.00

Defined Budgets

FY 2023 - 2024 FY 2023 - 2024 FY 2023 - 2024 FY 2024-2025 FY 2024-2025 FY 2025-2026  
 Total Budget Total Activity Total Budget Total Budget YTD Activity Preliminary

Preliminary											
Daily Press Newspaper			1.00	180.00	180.00						
National Notary			1.00	0.00	0.00						
Silver Lake HOA			12.00	235.00	2,820.00						
Employee Benefit & Morale	6,500.00	3,346.17	6,500.00	3,346.17	6,500.00	8,752.40	6,500.00		6,500.00		
Depreciation	0.00	10,427.98	0.00	10,427.98	0.00	0.00	0.00		0.00		
<b>Description</b>			<b>Units</b>	<b>Price</b>	<b>Amount</b>						
Depreciation - 7200			1.00	0.00	0.00						
Other Expense	0.00	1,329.26	0.00	1,329.26	0.00	0.00	0.00		0.00		
Capital Expenditure	0.00	71,016.58	0.00	71,016.58	0.00	0.00	0.00		0.00		
New Server	0.00	4,754.03	0.00	4,754.03	0.00	0.00	0.00		0.00		
New Service Truck	0.00	65,003.56	0.00	65,003.56	0.00	0.00	0.00		0.00		
Capital Transfer	0.00	-140,774.17	0.00	-140,774.17	0.00	0.00	0.00		0.00		
Admin Allocation	-1,255,372.28	-1,348,224.74	-1,255,372.28	-1,348,224.74	-1,368,196.00	-1,140,163.30	-1,504,432.00		-1,504,432.00		

Budget Detail

Budget Code  
 Preliminary  
 Preliminary  
 Preliminary

Description	Units	Price	Amount
1% of Admin Allocation to Solid Waste	0.01	1,504,432.00	-15,044.32
49% of Admin Allocation to Sewer	0.49	1,504,432.00	-737,171.68
50% of Admin Allocation to Water	0.50	1,504,432.00	-752,216.00

<b>Expense Total:</b>	<b>194,123.48</b>	<b>269,269.05</b>	<b>269,269.05</b>	<b>200,314.76</b>	<b>253,162.13</b>	<b>143,240.00</b>
<b>Fund: 10 - Administration Total:</b>	<b>194,123.48</b>	<b>269,269.05</b>	<b>269,269.05</b>	<b>200,314.76</b>	<b>253,162.13</b>	<b>143,240.00</b>
<b>Report Total:</b>	<b>5,499,107.22</b>	<b>5,770,836.15</b>	<b>5,499,107.22</b>	<b>5,662,451.19</b>	<b>5,543,018.23</b>	<b>6,055,720.75</b>