



**FY 2011-12**



**Spalding Community Services District Budget**

**“Providing a Safe and Wholesome  
Recreational Experience for Visitors and  
Residents Since 1985”**

# SPALDING COMMUNITY SERVICE DISTRICT HISTORY

## FY 2011 – 2012 BUDGET

### **“Providing a Safe and Wholesome Recreational Experience for Visitors and Residents Since 1985”**

On June 11, 1985, the Lassen County Board of Supervisors adopted Resolution 84/85-86 ordering the formation of the Eagle Lake Community Services District (CSD) without election and designated the initial Board of Directors. On September 1, 1992, the CSD Board changed the name of the District from Eagle Lake Community Services District to Spalding Community Services District.

The District is comprised of approximately 360 Acres and serves a population of between 1000 – 2000 (summer visitors) people. There are approximately 368 Single Family Dwellings, 12 Multi Family Dwellings, 80 Mobile Homes and a variety of seasonal vacation sites.

There are three major functional areas that the district manages. These are Recreation, Wastewater and Fire. The District currently employs one full time (Wastewater Operator) and three part time (General Manager, Bookkeeper and Clerk) employees. SCSD also utilizes contract personnel for engineering, legal and wastewater services. Occasional part time workers are employed to assist with special projects. The Fire Department currently has 18 volunteers.

The District has a five person Board with the Board electing a Chairperson each year. Each Board member serves a four-year term with no term limit. All five of our Board members were elected in December 2010. The next election will be held in November 2012 to fill two positions. Board Members must be registered voters of Lassen County and live in the area served by the District.

The major funding for the District comes from taxes or payment for services. Due to the Proposition 218 legislation, property related taxes cannot be raised without the approval of the voters within the district. It is important that the District collect the taxes and fees in order to facilitate its operations. Currently, there are several thousand dollars of uncollected revenue in the Sewer O& M fees, as well as unpaid taxes for the Sewer Bond. It has also been noted that not all parcels within the District have been paying Fire taxes since the County Tax Collector does not send a bill for parcels that would not normally pay property tax. The District will be working on correcting this situation and billing those parcels with the O & M billings. New revenue sources need to be explored so the District can upgrade and/or purchase equipment, or provide for new programs in the future. Grants should be a priority especially for the replacement of Fire Department equipment.

## SCSD's GENERAL MANAGER's MESSAGE

Since joining the District in December 2009, the staff and I have learned much about the operations of the Fire, Wastewater and Marina. The overall management of the operation has taken on a new personality, and much of the unfinished work has been completed. The remodel is complete and the community should see an entirely new District operation.

Having a professional budget document is key so that the community can trust in the work of those involved in the District. There has been much research into the various aspects of the operations and finance of the various departments. What has been discovered has been documented so that those who come in the future will understand and appreciate what the small staff and Board members do for this community. This is the second year for the format of this budget and does contain minor changes from last year.

Of the three Spalding functions (Fire, Wastewater and Marina), the most worrisome is the Fire Department. Funding comes strictly from a fire assessment tax that has not been changed since its inception. Much of the equipment is aging and will in the near future need to be replaced. Grants will be aggressively looked into, and the \$21,800 is for such a grant in this year's budget, however many of the Federal grants that were common in the past are no longer available. Many of these grants require a percentage of **matching funds, as does the current one incorporated into this budget, a 50% match**. The District needs to explore other avenues of funding to support our fire agency! Boot campaigns and other activities that promote donations are highly encouraged.

The Marina operation is dependent upon receipts from parking and the boat dock facilities. The fees have remained unchanged over the past three seasons. This past year, we did focus on collecting unpaid parking citations and establishing a system for us to collect on them in the future. There are less than 20 outstanding citations remaining for the 2009 and 2010 seasons. We realized approximately \$1,300 through the collections from those cites. There is a need to establish a capital improvement fund for recreation.

The Wastewater fund seems to be sufficiently funded at this time. One concern is that there is only a single maintenance person to take care of all the issues that may arise in the District. Also, when that person is gone on vacation or other approved leave, there is not a backup person to do necessary work. Another part time person needs to be hired that could be trained to back up the Wastewater Operator and do maintenance in other departments as necessary. Staff has worked diligently on the collection of outstanding Operation and Maintenance fees and has collected a number of those accounts.

Finally, it does not appear that money that has been left over in prior years (called Carry Over) has been addressed in previous budget documents. You will find it outlined here, with the suggestion that a substantial percentage of it be placed in the department's capital improvement fund. As was said earlier, equipment and facilities will age and there is a need to put away funds for the replacement of items in the future. We should also have a reserve fund that could be utilized for unforeseen issues that may arise (like a federal requirement to provide health insurance). With these changes, the District should function and stay solvent well into the future. I want to thank all the staff that worked long and hard to help create this budget document. This staff is very dedicated!

## CSD - COUNTY FUND SUMMARY

(Nov. 16, 2007)

Spalding CSD maintains four (4) budgetary funds and five(5) agency funds in the County Treasury. The budgetary funds are the operating funds of the district. Three (3) of the agency funds (often referred to as trust accounts) are for management of the Spalding CSD Limited Obligation Improvement Bonds secured for the construction of the wastewater treatment facility. Management of all funds is the responsibility of the CSD. The county provides very limited oversight and in most cases, if not all, proper accounting tools must be used by the CSD.

Budgetary funds require the adoption of an annual budget. Oversight is the responsibility of the District Board and the General Manager. Expenditures of the district are paid through the County Auditor's Office only after review and approval of the General Manger and then the CSD Board.

**Fund 225 Spalding CSD – Fire** – This fund is used for fire protection operations. Its primary revenue comes from a special tax approved by the district voters in a special election in February 1998. An agency fund **306-0061-7603383 – Spalding CSD Fire Improvement Fee Trust** – was established by Resolution 09-005. The fire capital improvement fees collected shall be used to finance only the public facilities described or identified in a Fire Capital Facilities Improvement Plan of the district.

**Fund 227 Spalding CSD – Sewer** – This is a capital improvement fund created for the Spalding Sewer Project. The fund was created sometime prior to 1995 and at one time received revenue from a parcel assessment designated to assist in the creation of the wastewater facility. All construction fiscal activity has been managed through this fund. Program Names were assigned during project construction to assist in tracking activity by revenue source. Now that construction is complete, the district board should give consideration to creating a new fund for wastewater treatment operations.

**Fund 231 Spalding CSD – Recreation** – This fund is used exclusively for recreation facility operations. Its revenue comes primarily comes from parking and dock permits. An agency fund, **306-0061-07603302 – Spalding CSD Recreation Trust** – was established in 1997 to assist in tracking recreation activity. It has more recently been used as a capital improvement fund for the marina construction.

**\*Fund 222 Spalding CSD – Administrative** – This fund was established to fund the Administrative overhead involved in the Operations of the District. The revenue to support this fund comes from rental of the building, any interest in the fund, SB90 claims and Administrative Allocations from the other three departments.

Agency Funds have been created for the administration of the Spalding CSD Limited Obligation Improvement Bonds Series 2007A and 2007B. A better description of the funds allowable uses can be found in the bond documents. The 3 Sewer agency funds are:

**307-0071-7603374 Spalding Bond Redemption Fund** – Per the Tax Certificate document dated September 28, 2007, the Redemption Fund will be used primarily to achieve a proper matching of revenues and debt service within each Bond Year. The source of revenue will be annual parcel assessment collected on the secured property tax roll and direct bill assessments.

**307-0071-7603375 Spalding Bond Improvement Fund** – This fund will receive amounts deposited from the New Money Portion of the Bonds and will be used to pay the costs of the Project and a portion of the costs of issuance of the Bonds.

**307-0071-7603376 Spalding Bond Debt Service Reserve** – This fund will be used to hold the minimum reserve amount described in the bond documents.

In summary, Spalding CSD maintains nine (9) funds within the Lassen County Treasury. With the exception to pooled investments, the County offers only limited oversight in the management of these funds. It is the CSD's responsibility to maintain and manage appropriate accounting records.

## GOALS FOR FY 2011 – 2012

### 2010-2011 GOALS

1. Obtain a Fire Insurance Service Office (ISO) rating of 8B by the end of the Fiscal Year.

*In progress*

2. Complete the Remodel and Maintenance Building Project.

*Completed 10/10*

3. Generate additional Recreation revenue through increased enforcement of the Marina parking regulations.

*Completed 3/11 – Have links to California and Nevada DMV to obtain registered owner info for violators.*

The following are the top three goals as set by the Spalding Community Services District Board for the fiscal year. Staff will be directed as to how to proceed with each goal by the General Manager and the progress of each will be tracked. Each goal has taken into consideration the fund and time limitations that may be associated with each one. A report of Goal Accomplishments will be incorporated into the next fiscal year's budget document.

### 2011-2012 GOALS

1. *Obtain a Fire Insurance Service Office (ISO) rating of 8B or lower by the end of the Fiscal Year.*
2. *Find a source of revenue to fund capital purchases for the Fire Department's aging equipment.*
3. *Create a plan for the Marina Parking Lot maintenance project.*

## BUDGET SUMMARY FOR FISCAL YEAR 2011 - 2012

The Fiscal Year 2011 – 2012 budget total is \$462,292 with revenues of \$392,247. The shortfall will be made up through the use of funds that have been carried over from previous years (indicated in red). The breakdown is as follows;

BUDGET SUMMARY	Admin	Fire	Sewer	Recreation	TOTAL
TOTAL REVENUE & TRANSFERS IN	\$120,797	\$47,450	\$186,000	\$38,000	\$392,247
TOTAL EXPENDITURES AND TRANSFERS OUT	\$120,797	\$68,797	\$233,686	\$38,569	\$462,292
TOTAL CASH FUND BALANCE REQUIRED	0	(\$21,790)	(\$47,686)	(\$569)	(\$70,045)
CASH BALANCE AVAILABLE 6/30/10	\$33,637	\$35,038	\$311,679	\$41,342	\$424,696
CASH BALANCE AVAILABLE 4/30/11	\$22,267	\$3,305	\$205,803	\$40,986	\$272,361
PROJECTED CASH BALANCE 6/30/12	\$22,267	(\$2,485)	\$205,803	\$40,417	\$266,002

It is projected that the District will have a cash balance of approximately \$266,002 by June 30, 2012. The Sewer Fund has a need to take some of the cash balance and begin to establish a capital fund to provide for replacement and future needs of the sewer infrastructure. No capital projects exist or are left over from the prior FY in the 2011 – 2012 Fiscal Year.

The District is financially stable for this budget period. Fiscal Year 2012 – 2013 will not fare well. **The Fire Department's cash balance will be very low or depleted.** It would be fiscally prudent to review the fire assessment fees and begin to educate the public about the costs of running the fire department and make suggestions for increasing and/or restructuring the annual assessment. There is a definite need to establish a vehicle replacement fund given the current condition of our Engines and Tenders.

We are uncertain about the reimbursement of the SB90 funds since we have not yet received funding requested last fiscal year.

Below is a summary of the actual expenses for FY 2009 – 2010 as recorded by Lassen County.

ACTUAL

Spalding CSD		233 Building	225 Fire	227 Sewer	231 Recreation	FY 09-10 TOTAL
6/30/2010	REVENUE	\$29,855	\$42,060	\$354,518	\$313,646	\$740,079
GRAND TOTAL		\$15,720	\$52,129	\$345,603	\$300,918	\$714,369
Total Fund Balance		\$33,637	\$35,038	\$311,679	\$41,342	\$421,696

# Spalding CSD

222  
Admin

225  
Fire

227  
Sewer

231  
Recreation

BUDGET FY 11-12  
TOTAL

	222 Admin	225 Fire	227 Sewer	231 Recreation	TOTAL
<b>REVENUE</b>	<b>\$5,850</b>	<b>\$47,450</b>	<b>\$186,000</b>	<b>\$38,000</b>	<b>\$277,300</b>
2012200 <b>Operating Transfer IN</b>	<b>\$114,947</b>				
<b>Total Revenue &amp; Transfer</b>	<b>\$120,797</b>	<b>\$47,450</b>	<b>\$186,000</b>	<b>\$38,000</b>	<b>\$392,247</b>
3000100 <b>SALARIES AND WAGES</b>	<b>\$42,884</b>	<b>\$0</b>	<b>\$35,804</b>	<b>\$5,000</b>	<b>\$83,689</b>
3000211 <b>SPECIAL DISTRICTS BENEFITS</b>	<b>\$24,960</b>	<b>\$0</b>	<b>\$14,593</b>	<b>\$865</b>	<b>\$40,418</b>
<b>Total Salaries &amp; Benefits</b>	<b>\$67,845</b>	<b>\$0</b>	<b>\$50,397</b>	<b>\$5,865</b>	<b>\$124,106</b>
<b>MATERIALS AND SERVICES</b>					
3001100 <b>CLOTHING &amp; PERSONAL</b>	\$100	\$750	\$250	\$800	\$1,900
3001200 <b>COMMUNICATIONS</b>	\$5,220	\$2,600	\$5,500	\$0	\$13,320
3001300 <b>FOOD</b>	\$400	\$2,500	\$200	\$250	\$3,350
3001400 <b>HOUSEHOLD EXP</b>	\$500	\$100	\$200	\$1,250	\$2,050
3001500 <b>WORKERS COMP &amp; LIAB. INSURANCE</b>	\$4,332	\$12,500	\$10,000	\$1,000	\$27,832
3001700 <b>MAINTENANCE EQUIP</b>	\$200	\$200	\$2,500	\$100	\$3,000
3001701 <b>VEH MAINT/FUEL</b>	\$200	\$4,000	\$3,500	\$1,000	\$8,700
3001800 <b>MAINTENANCE BUILD &amp; IMPROV</b>	\$5,000	\$0	\$0	\$0	\$5,000
3001900 <b>MEDICAL SUPPLIES</b>	\$100	\$750	\$100	\$100	\$1,050
3002000 <b>MEMBERSHIPS</b>	\$500	\$200	\$700	\$100	\$1,500
3002200 <b>OFFICE EXPENSE</b>	\$1,000	\$500	\$2,000	\$1,903	\$5,403
3002201 <b>POSTAGE</b>	\$200	\$100	\$1,100	\$50	\$1,450
3002300 <b>PROF/SPECIALIZED SERVICES</b>	\$20,000	\$1,000	\$10,000	\$2,000	\$33,000
3002400 <b>PUB/LEGAL NOTICE</b>	\$1,000	\$150	\$100	\$50	\$1,300
3002500 <b>RENTS &amp; LEASES EQUIP</b>	\$0	\$300	\$1,750	\$450	\$2,500
3002700 <b>SMALL TOOLS &amp; INSTRUMTS</b>	\$200	\$1,269	\$3,900	\$1,650	\$7,019
3002800 <b>SPECIAL DEPT EXPENSE</b>	\$1,500	\$250	\$7,100	\$3,000	\$11,850
3002900 <b>TRANSPORTATION &amp; TRAVEL</b>	\$2,500	\$250	\$610	\$500	\$3,860
3002901 <b>CONFERENCES AND TRAINING</b>	\$1,500	\$750	\$1,000	\$250	\$3,500
3003000 <b>UTILITIES</b>	\$8,500	\$3,500	\$5,000	\$1,100	\$18,100
307000 <b>Administrative Allocation - TRSF Out</b>		<b>\$15,771</b>	<b>\$82,780</b>	<b>\$16,396</b>	<b>\$114,947</b>
<b>TOTAL MATERIALS and SERVICES</b>	<b>\$52,952</b>	<b>\$47,440</b>	<b>\$138,290</b>	<b>\$31,949</b>	<b>\$270,631</b>
<b>TOTAL SALARIES &amp; SERVICES</b>	<b>\$120,797</b>	<b>\$47,440</b>	<b>\$188,686</b>	<b>\$37,814</b>	<b>394,737</b>
<b>CAPITAL IMPROVEMENT</b>					
3006100 <b>BUILDING FUND</b>	\$0	\$0	\$0	\$0	\$0
3006200 <b>EQUIPMENT FUND</b>	\$0	\$21,800	\$45,000	\$755	\$67,555
<b>GRAND TOTAL</b>	<b>\$120,797</b>	<b>\$69,240</b>	<b>\$233,686</b>	<b>\$38,569</b>	<b>\$462,292</b>

Spalding CSD		222	225	227	231	BUDGET FY 10-11
		Admin	Fire	Sewer	Recreation	TOTAL
REVENUE		\$21,527	\$69,550	\$952,653	\$42,700	\$1,086,430
2012200	Operating Transfer IN	\$97,845				
Total Revenue & Transfer		\$119,372	\$69,550	\$952,653	\$42,700	\$1,184,275
3000100	SALARIES AND WAGES	\$56,160	\$0	\$43,954	\$10,400	\$110,514
3000211	SPECIAL DISTRICTS BENEFITS	\$10,316	\$0	\$7,804	\$1,799	\$19,919
Total Salaries & Benefits		\$66,476	\$0	\$51,758	\$12,199	\$130,433
<b>MATERIALS AND SERVICES</b>						
3001100	CLOTHING & PERSONAL	\$100	\$750	\$250	\$800	\$1,900
3001200	COMMUNICATIONS	\$10,000	\$2,600	\$0	\$0	\$12,600
3001300	FOOD	\$400	\$1,700	\$200	\$250	\$2,550
3001400	HOUSEHOLD EXP	\$500	\$100	\$0	\$320	\$920
3001500	WORKERS COMP & LIAB. INSURANCE	\$4,332	\$10,284	\$9,931	\$257	\$24,804
3001700	MAINTENANCE EQUIP	\$200	\$200	\$200	\$100	\$700
3001701	VEH MAINT/FUEL	\$200	\$6,500	\$4,500	\$1,000	\$12,200
3001800	MAINTENANCE BUILD & IMPROV	\$5,000	\$0	\$0	\$0	\$5,000
3001900	MEDICAL SUPPLIES	\$100	\$500	\$100	\$100	\$800
3002000	MEMBERSHIPS	\$500	\$250	\$400	\$100	\$1,250
3002200	OFFICE EXPENSE	\$1,000	\$750	\$7,300	\$1,903	\$10,953
3002300	PROF/SPECIALIZED SERVICES	\$35,000	\$5,871	\$51,588	\$8,000	\$100,459
3002400	PUB/LEGAL MAILINGS/POSTAGE	\$1,000	\$150	\$1,000	\$150	\$2,300
3002500	RENTS & LEASES EQUIP	\$0	\$300	\$1,800	\$450	\$2,550
3002700	SMALL TOOLS & INSTRUMTS	\$200	\$1,500	\$1,500	\$1,650	\$4,850
3002800	SPECIAL DEPT EXPENSE	\$1,500	\$425	\$4,500	\$1,000	\$7,425
3002900	TRANSPORTATION & TRAVEL	\$2,500	\$300	\$1,000	\$500	\$4,300
3002901	CONFERENCES AND TRAINING	\$1,500	\$1,500	\$1,500	\$250	\$4,750
3003000	UTILITIES	\$10,000	\$0	\$0	\$0	\$10,000
307000	Administrative Allocation - TRSF Out		\$14,703	\$69,051	\$14,092	\$97,845
TOTAL MATERIALS and SERVICES		\$74,032	\$48,383	\$154,819	\$30,922	\$308,156
TOTAL SALARIES & SERVICES		\$140,508	\$48,383	\$206,578	\$43,121	438,589
<b>CAPITAL IMPROVEMENT</b>						
3006100	BUILDING FUND	\$0	\$0	\$0	\$0	\$0
3006200	EQUIPMENT FUND	\$0	\$50,000	\$0	\$5,000	\$55,000
GRAND TOTAL		\$140,508	\$98,383	\$206,578	\$48,121	\$493,589

# Spalding CSD

220  
Admin

225  
Fire

227  
Sewer

231  
Recreation

TOTAL

ANTICIPATED REVENUE FOR FY 2011-2012

	220 Admin	225 Fire	227 Sewer	231 Recreation	TOTAL
<b>2013 OTHER TAXES</b>					
2000904 Special Taxes		\$30,500			\$30,500
2000905 Special Taxes- Prior Year		\$500			\$500
<b>2020 LICENSES, PERMITS &amp; FRANCHISE</b>					
2001300 Road Privileges and Permits				\$32,800	\$32,800
2001600 Other License and Permits				\$3,500	\$3,500
<b>2030 FINES</b>					
2002100 Other Court Fines				\$1,500	\$1,500
<b>2040 REVENUE FR USE OF MONEY &amp; PROP</b>					
2003000 Interest	\$150	\$250	\$1,500	\$200	\$2,100
2003200 Rents & Consessions	\$1,000				\$1,000
<b>2050 INTERGOVT REVENUE-STATE (grant)</b>					
2006200 State-Other	\$4,500				\$4,500
<b>2051 INTERGOVT REVENUE-FEDERAL</b>					
		\$800	\$0		\$800
<b>2060 CHARGES FOR SERVICES</b>					
2008106 Fees			\$3,500		\$3,500
2010600 Other Charges for Current Services			\$180,000		\$180,000
<b>2070 MISCELLANEOUS</b>					
2011200 Miscellaneous	\$200	\$4,500	\$1,000	\$0	\$5,700
2011210 Prior Year Revenue					
<b>MAJOR OBJECT TOTAL</b>					
<b>COST CENTER TOTAL</b>					
<b>BUDGET UNIT TOTAL</b>					
<b>FUND TOTAL</b>	\$5,850	\$47,450	\$186,000	\$38,000	\$277,300

<b>Spalding CSD</b>		<b>222</b>	<b>225</b>	<b>227</b>	<b>231</b>	<b>10 mos FY 10-11</b>
		<b>Admin</b>	<b>Fire</b>	<b>Sewer</b>	<b>Recreation</b>	<b>TOTAL</b>
<b>4/30/2011</b>	<b>REVENUE</b>	<b>\$147,680</b>	<b>\$28,522</b>	<b>\$605,822</b>	<b>\$117,820</b>	<b>\$899,844</b>
<b>Actual Expenses</b>						<b>6/20/2011</b>
3000100	<b>SALARIES AND WAGES</b>	\$38,602	\$0	\$24,858	\$2,988	\$66,448
3000211	<b>SPECIAL DISTRICTS BENEFITS</b>	\$23,882	\$3	\$8,222	\$1,205	\$33,312
	<b>Total Salaries &amp; Benefits</b>	<b>\$62,484</b>	<b>\$3</b>	<b>\$33,080</b>	<b>\$4,193</b>	<b>\$99,760</b>
<b>MATERIALS AND SERVICES</b>						
3001100	<b>CLOTHING &amp; PERSONAL</b>	\$0	\$0	\$0	\$126	\$126
3001200	<b>COMMUNICATIONS</b>	\$9,434	\$0	\$0	\$0	\$9,434
3001300	<b>FOOD</b>	(\$99)	\$2,090	\$31	\$0	\$2,022
3001400	<b>HOUSEHOLD EXP</b>	\$302	\$48	\$0	\$1,032	\$1,382
3001500	<b>INSURANCE/Workers Comp</b>	\$2,482	\$13,664	\$9,349	\$913	\$26,408
3001700	<b>MAINTENANCE EQUIP</b>	\$236	\$0	\$1,647	\$0	\$1,883
3001701	<b>VEH MAINT/GAS</b>	\$0	\$3,722	\$2,927	\$18	\$6,667
3001800	<b>MAINTENANCE BUILD &amp; IMPROV</b>	\$10,094	\$0	\$0	\$0	\$10,094
3001900	<b>MEDICAL SUPPLIES</b>	\$0	\$564	\$0	\$0	\$564
3002000	<b>MEMBERSHIPS</b>	\$608	\$102	\$557	\$98	\$1,365
3002200	<b>OFFICE EXPENSE</b>	\$2,075	\$352	\$2,993	\$901	\$6,321
3002300	<b>PROF/SPECIALIZED SERVICES</b>	\$33,546	\$39	\$15,220	\$1,490	\$50,295
3002400	<b>PUB/LEGAL MAILINGS/POSTAGE</b>	\$1,238	\$54	\$104	\$20	\$1,416
3002500	<b>RENTS &amp; LEASES EQUIP</b>	\$9	\$282	\$1,277	\$317	\$1,885
3002600	<b>RENTS &amp; LEASES-BLDG &amp; IMPROV</b>	\$0	\$0	\$0	\$0	\$0
3002700	<b>SMALL TOOLS &amp; INSTRUMTS</b>	\$0	\$658	\$2,113	\$934	\$3,705
3002800	<b>SPECIAL DEPT EXPENSE</b>	\$502	\$7	\$8,850	\$90,141	\$99,500
3002900	<b>TRANSPORTATION &amp; TRAVEL</b>	\$1,382	\$135	\$12	\$0	\$1,529
3002901	<b>CONFERENCES AND TRAINING</b>	\$1,443	\$0	\$250	\$0	\$1,693
3003000	<b>UTILITIES</b>	\$16,967	\$0	\$814	\$0	\$17,781
	<b>TOTAL MATERIALS and SERVICES</b>	<b>\$80,219</b>	<b>\$21,717</b>	<b>\$46,144</b>	<b>\$95,990</b>	<b>\$244,070</b>
	<b>TOTAL SALARIES &amp; SERVICES</b>	<b>\$142,703</b>	<b>\$21,720</b>	<b>\$79,224</b>	<b>\$100,183</b>	<b>\$343,830</b>
<b>CAPITAL IMPROVEMENT</b>						
3006100	<b>BUILDING FUND</b>	\$0	\$0	\$634,543	\$0	\$634,543
3006200	<b>EQUIPMENT FUND</b>	\$0	\$32,927	\$10,642	\$0	\$43,569
3007000	<b>Operating Transfer-Out</b>	\$0	\$16,226	\$76,096	\$21,555	\$113,877
<b>GRAND TOTAL</b>		<b>\$142,703</b>	<b>\$70,873</b>	<b>\$800,505</b>	<b>\$121,738</b>	<b>\$1,135,819</b>

# Spalding CSD

## SPALDING BOND FUND

## SEWER

Formation and Bond Issue Information	
Resolution of Intention	2004-2
Date of Resolution of Intention	1/20/2004
Resolution of Issuance	2007-3
Date of Resolution of Issuance	7/17/2007
Date of Bond Issue (Dated Date)	9/2/2007
Final Maturity	9/2/2047
Authorized Debt Amount	\$9,450,000
Amount of Bond Issue	\$9,427,703
Interest Rate Range	4.25%
Bond Call Notice	30 days
Redemption Premium	0%
Foreclosure Covenants	150 Days
Reserve Fund Requirement	\$492,699
County Fund Number	Temp 2

Balance as of March 30, 2011	
Improvement Fund	\$391,351
Redemption Fund	\$239,620
Reserve Fund	\$148,695

**Bond Improvement Fund: 307-0071-7603375**  
 cost of the improvements, including payment of the incidental expenses in connection with improvements, and repaying the District's bond anticipation notes;

**Bond Redemption Fund: 307-0071-7603374**  
 sums received by the Treasurer from the collection of unpaid assessments, and of the interest and penalties to pay the debt service;

**Bond Reserve Fund: 307-0071-7603376**  
 generate annual revenues equal to one-tenth of average annual debt service on the bond;

Spalding CSD	Payment Due	Interest	Principal Due	Interest Due	Semi Annual Payment	Total Annual
Assessment District No. 2004-1 Series A & B	9/2/2010	4.25%	\$101,625	\$195,111	\$296,736	\$491,847
REVISED DEBT SERVICE SCHEDULE	3/2/2011			\$192,952	\$192,952	

Revenue Collect by Taxes	Date Collected	Total Collected
Secured Collections	19-Apr-11	\$154,553.00
	21-Dec-10	\$333,586.00
<b>Total Taxes Collect 2010 - 2011</b>		<b>\$488,139.00</b>

DELINQUENCY SUMMARY SPALDING CSD							(\$3,708.49)
DUE DATE	Dollars Levied	% Delin	Dollars Delinquent	Parcels Levied	Parcels Delinquent		
2008/2009-1	271,360.59	2.68%	\$7,264.00	911	27		
2008/2009-2	271,360.59	5.95%	\$16,144.00	911	36		
2009/2010-1	270,345.00	14.73%	\$39,813.00	909	83		
2009/2010-2	270,345.00	19.70%	\$53,264.00	909	112		
2010/2011-1	271,337.00	16.26%	\$44,115.00	917	82		
2010/2011-2	271,337.00	0.00%	\$0.00	917	0		

# Spalding CSD

## FY 2011-12 COST ALLOCATION

	<u>Non-Administrative Departments</u>		<u>Total</u>
6/20/11 10:24 AM	13.7% FIRE		\$15,770.64
	72.0% SEWER		\$82,779.70
	14.3% RECREATION		\$16,396.29
	100.0% Total		\$114,946.64
FY 2011-12 Budget			
<u>Administrative Department:</u>	<u>Gen Governmt</u>	<u>Admin Materials and Services</u>	
	<u>Admin. Personnel</u>		
Employee Admin Salaries	\$42,884.46		
Benefits	\$24,960.18	\$52,952.00	
<b>Total Actual cost to be allocated in the 2011-12 Budget</b>	<b>\$67,844.64</b>	<b>\$52,952.00</b>	<b>\$114,946.64</b>

	ACTUAL	County Trial Balance				(\$235,975)
Spalding CSD		222	225	227	231	FY 09-10
		Admin	Fire	Sewer	Recreation	TOTAL
6/30/2010	REVENUE	\$29,855	\$42,060	\$354,518	\$313,646	\$740,079
GRAND TOTAL		\$15,720	\$52,129	\$345,602	\$300,918	\$714,369
Total Fund Balance		\$33,637	\$35,038	\$311,679	\$41,342	\$421,696
						\$25,710

# Spalding CSD

## EMPLOYEE PAY SCALE, BOARD INFORMATION & DISTRICT FEES

POSITION (per hour)	1st Six Months	1st thru 2nd Year	3rd Year	4th Year	5th Year	Hrs. per week
General Manager	\$20.00	\$21.00	\$22.05	\$23.15	\$24.31	25
Wastewater Svstem Operator	\$17.36	\$18.27	\$19.18	\$20.14	\$21.15	40
Bookkeeper	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59	25
Clerk	\$9.50	\$9.98	\$10.47	\$11.00	\$11.55	25
Seasonal Park Ranger	\$10.00	\$10.50	\$11.03	\$11.58	\$12.16	20

BOARD MEMBERS	POSITION	TERM EXPIRES	APPOINTED	ELECTED	RESIGNED
John Montecelli	Chair Person	12/3/2014	4/21/2009	11/2/2011	
William Keller	Member	12/3/2014		11/2/2011	
Trina Marquis	Member	12/3/2014	12/17/2009	11/2/2011	05/18/11
Larry Doss	Member	12/7/2012	3/28/2009	11/2/2011	
Randall Aubrey	Member	12/7/2012	6/1/2010	11/2/2011	

SCHEDULE OF FEES FOR SERVICE	AMOUNT	UNIT
Sewer Connection	\$150.00	per EDU
Wastewater Assistance	\$26.20	per hour
Annual Parking Permit	\$75.00	each
Extra Vehicle Parking Permit	\$10.00	each
Two Day Parking Permit	\$15.00	each
Three Day Parking Permit	\$20.00	each
Five Day Parking Permit	\$35.00	each
Daily Parking	\$8.00	each
Commercial Dock Permit	\$300.00	each
Private Dock Permit	\$200.00	each
Dock Application Fee	\$10.00	each
Commercial Slip Fee	\$20.00	each
Private Slip Fee	\$5.00	each
Meeting Hall Rental	\$20.00	per hour
Return Check Fee	\$25.00	each
Copy and Fax Fee per Page	\$0.10	each

# Spalding CSD

## 2011 - 2012 Budget Summary

BUDGET SUMMARY		Admin	Fire	Sewer	Recreation	TOTAL
TOTAL REVENUE & TRANSFERS IN		\$120,797	\$47,450	\$186,000	\$38,000	\$392,247
TOTAL EXPENDITURES AND TRANSFERS OUT		\$120,797	\$69,240	\$233,686	\$38,569	\$462,292
TOTAL DIST. CASH BALANCE REQUIRED		\$0	(\$21,790)	(\$47,686)	(\$569)	(\$70,045)
CASH BALANCE AVAILABLE 4/30/11		\$22,267	\$3,305	\$205,803	\$40,986	\$272,361
PROJECTED CASH BALANCE 6/30/12		\$22,267	(\$2,485)	\$205,803	\$40,417	\$266,002
		<b>2010 - 2011 Adopted</b>	<b>2011 - 2012 Proposed</b>	<b>Change</b>	<b>% of Change</b>	
<b>DISTRICT TOTAL</b>						
<b>Revenue:</b>						
Total Revenue		\$307,477	\$266,400	(41,077.00)	-13%	
<b>EXPENSE:</b>						
Salaries/Benefits		\$130,433	\$124,106	(6,326.66)	-5%	
Materials & Services		\$308,156	\$270,631	(37,525.64)	-12%	
Total Expenses		\$372,114	\$326,892	(45,221.26)	-12%	
<b>Net Change</b>				4,144.26	-6%	
<b>ESTIMATED CASH FUND BALANCE (July 1, 2011)</b>		30-Jun-10	30-Apr-11			Est. June30, 2011
Admin		\$33,637	\$22,267	(\$11,370)	-34%	\$22,000
Fire		\$35,038	\$3,305	(\$31,733)	-91%	\$17,000
Sewer		\$311,679	\$205,803	(\$105,876)	-34%	\$210,000
Recreation		\$41,342	\$40,986	(\$356)	-1%	\$42,000
<b>Total</b>		\$421,696	\$272,361	(\$149,335)	-35%	\$291,000
<b>FIRE</b>	<b>Prop 4 Limit</b>	\$95,553	\$98,400	\$2,847	3%	6/20/2011