

FY 2014-15



Spalding Community Services District Budget

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

DISTRICT HISTORY

“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 permanent population of 178 and seasonal population of between 1000 – 2000 (summer visitors) people. Of the 665 housing units, there are 94 permanent households with an average size of 1.89 persons. According to the 2010 census, the racial makeup of Spalding is 94.4% White, 1.7% Native American, .6% Asian, and 3.3% other.

There are four major functional areas that the district manages. These are Recreation, Wastewater, Fire and Mail Service. The District currently employs one full time (Wastewater Operator) and two less than full time (General Manager and Clerk) employees year round. The Fire Department currently has 9 volunteers. SCSD also utilizes contract personnel for engineering, legal, bookkeeping and wastewater services.

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 November 2012. The next regular election will be held in November 2014 to fill three positions. Board Members must be registered voters of Lassen County and live in the area served by the District (Government Code 25041 & 61040 (b)). Any openings on the Board must be filled by the Board within 60 days of the vacancy. The Board of Supervisors may appoint a Board Member from the 61st day through the 90th day. If no appointment is made, a special election must be held to fill a vacancy.

The major funding for the District comes from taxes or payment for services. Due to the Proposition 218 & 26 legislation, 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 is about \$20,000 dollars of uncollected revenue in the Sewer O& M fees, as well as unpaid taxes for the Sewer Bond. 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. In the summer of 2012, we began the Mail Service. The overall management of the operation has taken on a new personality, and much of the unfinished work has been completed. A remodel of the District Offices was completed in 2010 and a Wastewater maintenance building was added.

Having a professional budget document is essential 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 is now 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 fourth year for the format of this budget and does contain minor changes from last year.

Of the four main budget categories (Fire, Wastewater, Administration and Recreation), 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; however 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.

Beginning this year, the Recreation budget will be combined with the Admin budget to create a General Fund budget. Part of the Marina parking lot will be closed this season and we are looking for other events that can be continued into the future for the closed portion of the parking area. If no fees are collected this season, there will be no need to put away 25% of the fees for capital improvements.

The Wastewater fund seems to be sufficiently funded at this time. Over the past few years, we have been putting away \$50,000 per year for capital improvements. So far, we have been able to do this without raising fees. The pond liners will last approximately 20 years and each liner will cost \$1,000,000 or more. There will be a need to begin putting \$100,000 per year away in the future to have sufficient funding to replace the liners and any other systems in years to come. Staff has worked diligently on the collection of outstanding Operation and Maintenance fees and has collected a number of those accounts. We now have over 100 owners paying for O&M by the year at the \$300 rate.

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 (\$24,783 as of 5/31/2014)**– 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 fund was created for the Spalding Sewer Project. It 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 had 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, this fund is used 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. ***Our 20 year contract (2001 – 2021) with State Boating and Waterways number 01-101-303 requires that we place 25% of the total annual boat launching fees (parking or day use fees) annually into this fund to be used for major maintenance and capital improvement. The contract also states that we may not charge more than \$13 for day use fee without permission of the agency. Fees may be increased annually by the CPI without permission.***

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. The Treasurer shall use the money in the Redemption Fund to pay the debt service on the bonds.

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. The moneys in this account shall be applied for the purpose of paying the cost of the improvements, including payment of the incidental expenses in connection with improvements.

307-0071-7603376 Spalding Bond Debt Service Reserve – This fund will be used to hold the minimum reserve amount equal to one-tenth of average annual debt service on the bonds.

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 2013 – 2014

1. *Create improvements in the fire equipment, operations and funding.*

Ongoing, fire equipment and operations improved

2. *Establish an Emergency Evacuation Plan for the Community.*

In 2013 we became part of the Fires Safe Council and they are working on the overall plan for our District

3. *Continue to work towards the beautification of the Spalding Tract.*

A number of properties were cleaned up, street signs were added and the community center interior (kitchen & dais) improved.

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.

2014 – 2015 GOALS

1. **Repair the water district cistern and complete fire suppression plan.**
2. **Replace the failing roof on the community center.**
3. **Install a solar panel system for power to the administrative building.**
4. **Closure of one of the wastewater evaporation ponds to conserve water.**

BUDGET SUMMARY FOR FISCAL YEAR 2014 - 2015

The Fiscal Year 2014– 2015 budget total is \$487,950 with revenues of \$485,624. The shortfall will be made up through the use of cash funds that have been carried over from previous years (indicated in red). The breakdown is as follows;

BUDGET SUMMARY	Admin	Fire	Sewer	TOTAL
TOTAL REVENUE & TRANSFERS IN	\$112,179	\$44,445	\$330,000	\$377,341
TOTAL EXPENDITURES AND TRANSFERS OUT	\$142,729	\$50,006	\$295,215	\$485,624
TOTAL CASH FUND BALANCE REQUIRED	(\$30,550)	(\$6,561)	0	(\$37,111)
CASH BALANCE AVAILABLE 4/30/14	\$52,791	\$41,981	\$306,964	\$401,736
Capital Reserves (2014-2015)	\$20,987	\$12,739	\$258,443	\$292,169
PROJECTED CASH AVAILABLE 6/30/15	\$1,254	\$22,681	(\$6,908)	\$17,126

It is projected that the District will have a cash balance of approximately \$17,126 by June 30, 2015 excluding our capital reserve. We are going to place \$50,000 from the Sewer cash balance and place it into a **Capital Replacement Reserve** in the budget for future needs of the sewer infrastructure. After several years of contributions, there will be over \$250,000 in Sewer capital reserve! We will also be placing 10% in a cash encumbrance reserve for all departments (See page 15). No capital projects are left over from the prior FY in the 2013 – 2014 Fiscal Year.

Once again, **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. There will be no Recreation budget this year and any expenditure will come out of the Admin budget.

Spalding CSD		222	225	Total	227	BUDGET FY 14-15
		Admin	Fire	General Fund	Sewer	TOTAL
REVENUE		\$3,896	\$43,445	\$47,341	\$330,000	\$377,341
2012200	Operating Transfer IN	\$108,283				
Total Revenue & Transfer		\$112,179	\$43,445	\$155,624	\$330,000	\$485,624
3000100	SALARIES AND WAGES	\$38,623	\$0	\$38,623	\$47,478	\$86,101
3000211	SPECIAL DISTRICTS BENEFITS	\$11,296	\$0	\$11,296	\$9,970	\$21,266
Total Salaries & Benefits		\$49,919	\$0	\$49,919	\$57,448	\$107,367
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$100	\$250	\$350	\$325	\$675
3001200	COMMUNICATIONS	\$5,520	\$1,300	\$6,820	\$6,300	\$13,120
3001300	FOOD	\$100	\$1,200	\$1,300	\$50	\$1,350
3001400	HOUSEHOLD EXP	\$330	\$150	\$480	\$250	\$730
3001500	WORKERS COMP & LIAB. INSURANCE	\$5,680	\$8,250	\$13,930	\$5,500	\$19,430
3001700	MAINTENANCE EQUIP	\$600	\$1,700	\$2,300	\$5,000	\$7,300
3001701	VEH MAINT/FUEL	\$100	\$4,400	\$4,500	\$3,500	\$8,000
3001800	MAINTENANCE BUILD & IMPROV	\$1,550	\$100	\$1,650	\$450	\$2,100
3001900	MEDICAL SUPPLIES	\$50	\$1,000	\$1,050	\$50	\$1,100
3002000	MEMBERSHIPS	\$1,280	\$150	\$1,430	\$650	\$2,080
3002200	OFFICE EXPENSE	\$1,150	\$150	\$1,300	\$1,350	\$2,650
3002201	POSTAGE	\$100	\$50	\$150	\$750	\$900
3002300	PROF/SPECIALIZED SERVICES	\$24,500	\$500	\$25,000	\$10,000	\$35,000
3002400	PUB/LEGAL NOTICE	\$750	\$100	\$850	\$50	\$900
3002500	RENTS & LEASES EQUIP	\$2,000	\$0	\$2,000	\$1,000	\$3,000
3002700	SMALL TOOLS & INSTRUMTS	\$250	\$150	\$400	\$3,000	\$3,400
3002800	SPECIAL DEPT EXPENSE	\$3,360	\$250	\$3,610	\$7,500	\$11,110
3002900	TRANSPORTATION & TRAVEL	\$2,450	\$250	\$2,700	\$300	\$3,000
3002901	CONFERENCES AND TRAINING	\$2,650	\$500	\$3,150	\$625	\$3,775
3003000	UTILITIES	\$10,290	\$2,640	\$12,930	\$6,500	\$19,430
3007000	Administrative Allocation - TRSF Out		\$16,916	\$16,916	\$91,366	\$108,283
TOTAL MATERIALS and SERVICES		\$62,810	\$40,006	\$102,816	\$144,516	\$247,333
TOTAL SALARIES & SERVICES		\$112,729	\$40,006	\$152,735	\$201,965	354,700
CAPITAL IMPROVEMENT						
3006100	BUILDING FUND	\$25,000	\$0	\$25,000	\$75,000	\$100,000
3006200	EQUIPMENT FUND	\$5,000	\$10,000	\$15,000	\$18,250	\$33,250
GRAND TOTAL		\$142,729	\$50,006	\$192,735	\$295,215	\$487,950

-9.2%

-4.6%

8/26/2014

Spalding CSD		222	225	Total	227	BUDGET FY 13-14
		Admin	Fire	General Fund	Sewer	TOTAL
REVENUE		\$3,896	\$44,457	\$48,353	\$205,000	\$253,353
2012200	Operating Transfer IN	\$111,850	\$0		\$0	
Total Revenue & Transfer		\$123,748	\$44,457	\$168,205	\$205,000	\$373,205
3000100	SALARIES AND WAGES	\$38,428	\$0	\$38,428	\$27,192	\$65,620
3000211	SPECIAL DISTRICTS BENEFITS	\$27,023	\$0	\$27,023	\$25,543	\$52,566
Total Salaries & Benefits		\$65,451	\$0	\$65,451	\$52,735	\$118,186
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$100	\$150	\$250	\$325	\$575
3001200	COMMUNICATIONS	\$5,520	\$100	\$5,620	\$6,300	\$11,920
3001300	FOOD	\$100	\$2,500	\$2,600	\$50	\$2,650
3001400	HOUSEHOLD EXP	\$830	\$100	\$930	\$250	\$1,180
3001500	WORKERS COMP & LIAB. INSURANCE	\$6,080	\$11,891	\$17,971	\$8,500	\$26,471
3001700	MAINTENANCE EQUIP	\$700	\$1,700	\$2,400	\$5,000	\$7,400
3001701	VEH MAINT/FUEL	\$400	\$4,300	\$4,700	\$2,500	\$7,200
3001800	MAINTENANCE BUILD & IMPROV	\$5,250	\$100	\$5,350	\$450	\$5,800
3001900	MEDICAL SUPPLIES	\$50	\$1,750	\$1,800	\$50	\$1,850
3002000	MEMBERSHIPS	\$1,380	\$150	\$1,530	\$650	\$2,180
3002200	OFFICE EXPENSE	\$1,400	\$150	\$1,550	\$1,350	\$2,900
3002201	POSTAGE	\$200	\$0	\$200	\$750	\$950
3002300	PROF/SPECIALIZED SERVICES	\$17,050	\$500	\$17,550	\$10,000	\$27,550
3002400	PUB/LEGAL MAILINGS/POSTAGE	\$750	\$100	\$850	\$50	\$900
3002500	RENTS & LEASES EQUIP	\$2,000	\$0	\$2,000	\$1,000	\$3,000
3002700	SMALL TOOLS & INSTRUMTS	\$250	\$150	\$400	\$3,000	\$3,400
3002800	SPECIAL DEPT EXPENSE	\$3,560	\$250	\$3,810	\$6,175	\$9,985
3002900	TRANSPORTATION & TRAVEL	\$2,450	\$250	\$2,700	\$300	\$3,000
3002901	CONFERENCES AND TRAINING	\$2,650	\$500	\$3,150	\$625	\$3,775
3003000	UTILITIES	\$10,530	\$2,000	\$12,530	\$6,500	\$19,030
307000	Administrative Allocation - TRSF Out	4541	\$16,764	\$21,305	\$90,544	\$111,849
TOTAL MATERIALS and SERVICES		\$65,791	\$43,405	\$109,196	\$144,369	\$253,565
TOTAL SALARIES & SERVICES		\$131,242	\$43,405	\$174,647	\$197,104	371,751
CAPITAL IMPROVEMENT						
3006100	BUILDING FUND	\$0	\$0	\$0	\$0	\$0
3006200	EQUIPMENT FUND	\$0	\$15,000	\$15,000	\$9,000	\$24,000
GRAND TOTAL		\$131,242	\$58,405	\$189,647	\$206,104	\$395,751

Spalding CSD

222
Admin

225
Fire

227
Sewer

231
Recreation

TOTAL

ANTICIPATED REVENUE FOR FY 2014-2015

	222 Admin	225 Fire	227 Sewer	231 Recreation	TOTAL
2013 OTHER TAXES					
2000904 Special Taxes		\$31,310			\$31,310
2000905 Special Taxes- Prior Year		\$3,500			\$3,500
2020 LICENSES, PERMITS & FRANCHISE					
2001300 Road Privileges and Permits				\$0	\$0
2001600 Other License and Permits				\$0	\$0
2030 FINES					
2002100 Other Court Fines				\$0	\$0
2040 REVENUE FR USE OF MONEY & PROP					
2003000 Interest	\$60	\$35	\$500	\$0	\$595
2003200 Rents & Consessions	\$1,000				\$1,000
2050 INTERGOVT REVENUE-STATE (grant)					
2006200 State-Other	\$21,000				\$21,000
2051 INTERGOVT REVENUE-FEDERAL					
		\$0	\$0		\$0
2060 CHARGES FOR SERVICES					
2008106 Fees	\$1,386		\$3,500		\$4,886
2010600 Other Charges for Current Services			\$200,000		\$200,000
2070 MISCELLANEOUS					
2011200 Miscellaneous	\$1,450	\$3,600	\$1,000	\$0	\$6,050
2011210 Prior Year Revenue					
MAJOR OBJECT TOTAL					
COST CENTER TOTAL					
BUDGET UNIT TOTAL					
FUND TOTAL	\$24,896	\$43,445	\$205,000	\$0	\$273,341

8/26/2014

Spalding CSD		222	225	227	231	10 mos FY 12-13
		Admin	Fire	Sewer	Recreation	TOTAL
4/31/2013	REVENUE	\$115,999	\$40,552	\$183,024	\$9,795	\$349,370
Actual Expenses						8/26/2014
3000100	SALARIES AND WAGES	\$30,140	\$0	\$28,703	\$3,946	\$62,789
3000211	SPECIAL DISTRICTS BENEFITS	\$19,511	\$0	\$12,811	\$1,599	\$33,921
	Total Salaries & Benefits	\$49,651	\$0	\$41,514	\$5,545	\$96,710
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$0	\$0	\$50	\$0	\$50
3001200	COMMUNICATIONS	\$4,586	\$0	\$5,202	\$0	\$9,788
3001300	FOOD	\$14	\$856	\$0	\$0	\$870
3001400	HOUSEHOLD EXP	\$82	\$0	\$258	\$990	\$1,330
3001500	INSURANCE/Workers Comp	\$4,157	\$13,091	\$8,213	\$1,900	\$27,361
3001700	MAINTENANCE EQUIP	\$319	\$1,179	\$5,363	\$241	\$7,102
3001701	VEH MAINT/GAS	\$0	\$2,712	\$5,958	\$956	\$9,626
3001800	MAINTENANCE BUILD & IMPROV	\$5,215	\$0	\$757	\$772	\$6,744
3001900	MEDICAL SUPPLIES	\$0	\$1,336	\$0	\$0	\$1,336
3002000	MEMBERSHIPS	\$695	\$0	\$650	\$100	\$1,445
3002200	OFFICE EXPENSE	\$1,079	\$0	\$1,361	\$117	\$2,557
3002201	POSTAGE	\$91	\$139	\$585	\$0	\$815
3002300	PROF/SPECIALIZED SERVICES	\$14,432	\$0	\$11,742	\$8,348	\$34,522
3002400	PUB/LEGAL MAILINGS/POSTAGE	\$683	\$0	\$0	\$0	\$683
3002500	RENTS & LEASES EQUIP	\$31	\$241	\$1,719	\$241	\$2,232
3002600	RENTS & LEASES-BLDG & IMPROV	\$0	\$0	\$0	\$0	\$0
3002700	SMALL TOOLS & INSTRUMTS	\$31	\$0	\$1,598	\$15	\$1,644
3002800	SPECIAL DEPT EXPENSE	\$3,923	\$0	\$7,964	\$3,240	\$15,127
3002900	TRANSPORTATION & TRAVEL	\$1,252	\$0	\$0	\$0	\$1,252
3002901	CONFERENCES AND TRAINING	\$904	\$442	\$0	\$0	\$1,346
3003000	UTILITIES	\$8,102	\$1,160	\$6,328	\$331	\$15,921
	TOTAL MATERIALS and SERVICES	\$45,596	\$21,156	\$57,748	\$17,251	\$141,751
	TOTAL SALARIES & SERVICES	\$95,247	\$21,156	\$99,262	\$22,796	\$238,461
3006100	CAPITAL IMPROVEMENT BUILDING FUND	\$0	\$0	\$0	\$0	\$0
3006200	EQUIPMENT FUND	\$0	\$926	\$3,754	\$0	\$4,680
3007000	Operating Transter-Out	\$0	\$6,847	\$89,119	\$19,507	\$115,473
GRAND TOTAL		\$95,247	\$28,929	\$192,135	\$42,303	\$358,614

8/26/2014

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 April 30, 2014	
Improvement Fund	\$157,091
Redemption Fund	\$424,397
Reserve Fund	\$194,126

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	9/2/2012	4.25%	\$108,446	\$188,873	\$297,319	\$486,192
REVISED DEBT SERVICE SCHEDULE	3/2/2013			\$186,568	\$186,568	

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

DELINQUENCY SUMMARY SPALDING CSD

DUE DATE	Dollars Levied	% Delin	Dollars Delinquent	Parcels Levied	Parcels Delinquent	
2009/2010-1	\$270,345	2.09%	\$5,649.00	909	21	\$1,947.00
2009/2010-2	\$270,345	2.09%	\$5,649.00	909	21	
2010/2011-1	\$271,337	3.93%	\$10,673.00	917	33	
2010/2011-2	\$271,337	4.64%	\$12,595.00	917	42	
2011/2012-1	\$268,721	5.82%	\$15,633.00	912	55	
2011/2012-2	\$268,721	8.22%	\$22,102.00	912	79	

8/26/2014

Spalding CSD

FY 2012-13 COST ALLOCATION

<u>Non-Administrative Departments</u>	<u>Total</u>
15.5% FIRE	\$16,916.21
84.0% SEWER	\$91,366.47
0.0% RECREATION	\$0.00
99.5% Total	\$108,282.68

FY 2012-13 Budget

Administrative Department:

	<u>Gen Governmt Admin. Personnel</u>	<u>Admin Materials and Services</u>
Employee Admin Salaries	\$38,622.52	
Benefits	\$11,296.18	\$62,810.00

Total Actual cost to be allocated in the 2012-13 Budget	\$49,918.70	\$62,810.00	\$108,833
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8/26/14 4:28 PM

Spalding CSD

EMPLOYEE PAY SCALE, BOARD INFORMATION & DISTRICT FEES

POSITION (per month)	1st Six Months	1st thru 2nd Year	3rd Year	4th Year	5th Year	Hrs. per week
General Manager (Salary)	\$2,401.23	\$2,521.29	\$2,647.36	\$2,779.72	\$2,918.71	27
Wastewater Svstem Operator	\$3,427.83	\$3,599.22	\$3,779.18	\$3,968.14	\$4,166.55	40
Bookkeeper	\$720.00	\$756.00	\$793.80	\$833.49	\$875.16	9.75
Clerk	\$924.00	\$970.20	\$1,018.71	\$1,069.65	\$1,123.13	21

Plus \$98.77/mo. for Dental - Employees not afforded Medical Benefits

BOARD MEMBERS	POSITION	TERM EXPIRES	APPOINTED	ELECTED
Dan James	Chair Person	12/3/2014	9/12/2012	
Jack Glendon	Member	12/3/2014	5/22/2013	
John Montecelli	Member	12/3/2014		11/2/2012
Larry Doss	Member	12/2/2016		11/2/2012
Ted Thomas	Member	12/2/2016	6/12/2013	

SCHEDULE OF FEES FOR SERVICE	AMOUNT	UNIT				
Sewer Connection/Disconnect*	\$200	per EDU	Fire Emerg Response	\$75	per incident	plus equipment
Sewer O&M Fee Annual	\$300		Fire Equip Charge			
Sewer O&M Fee Quarterly	\$78		Ambulance	\$23	per hour	
Wastewater Assistance	#REF!	per hour	Chief's Veh	\$23	per hour	
Annual Parking Permit	\$75	each	Engine	\$33	per hour	
Extra Vehicle Parking Permit	\$10	each	Tender	\$27	per hour	
Two Day Day Use Permit	\$15	each	Out of Spalding Resp.	\$125	per incident	plus equipment
Three Day Day Use Permit	\$22	each	Weed Abatement	\$50	per hour	
Five Day Day Use Permit	\$36	each	Chair Rental	\$2	per day	
Day Use Fee	\$8	each	Table Rental	\$5	per day	
Dock Application Fee	\$10	each	Kitchen Rental	\$10	per hour	
Boat Dock Slip Fee	\$25	each	Meeting Hall Rental	\$25	per hour	
Return Check Fee	\$35	each				
Kiosk Advertising	\$30	per year				
Conv per Page	\$0.10	each				
Fax Fee per Page	\$0.25	each				

8/26/2014

*If O&M is delinquent more than \$300, a disconnect fee will be charged when delinquency is sent to County & sewer disconnected

Spalding CSD

2014 - 2015 Budget Summary

BUDGET SUMMARY	Admin	Fire	Sewer	TOTAL	
TOTAL REVENUE & TRANSFERS IN	\$112,179	\$43,445	\$330,000	\$485,624	
TOTAL EXPENDITURES AND TRANSFERS OUT	\$142,729	\$50,006	\$295,215	\$487,950	
TOTAL DIST. CASH BALANCE REQUIRED	(\$30,550)	(\$6,561)	\$34,785	(\$37,111)	
CASH BALANCE AVAILABLE 4/30/14	\$52,791	\$41,981	\$306,964	\$401,736	
SUMMARY OF RESTRICTED FUNDS					
Current Captial Replacement Reserve Since 2013	(\$15,708)	(\$8,541)	(\$208,443)	(\$232,692)	
Encumbrance Reserve (10% of 4/30/14 cash bal.)	(\$5,279)	(\$4,198)	\$0	(\$9,477)	
Captial Replacement Reserve 2014-2015			(\$50,000.00)	(\$50,000)	
TOTAL PROJECTED CASH AVAILABLE 6/30/15	\$1,254	\$22,681	\$118,092	\$142,026	
Recreation Trust		\$6,111			
Fire Improvement Fee Total as of 4/30/2014		\$24,783			
	2013- 2014Adopted	2014 - 2015 Proposed	Change	% of Change	
DISTRICT TOTAL					
Revenue:					
Total Revenue	\$247,341	\$373,445	126,104.00	51%	
EXPENSE:					
Salaries/Benefits	\$118,186	\$107,367	(10,819.06)	-9%	
Materials & Services	\$253,565	\$247,333	(6,232.32)	-2%	
Total Expenses	\$395,751	\$487,950	92,198.62	23%	
Net Change	(\$148,410)	(\$114,505)	33,905.38	-23%	
ESTIMATED CASH FUND BALANCE (June 30, 2015)	30-Jun-13	30-Apr-14			Est. June30, 2015
Admin	\$31,512	\$52,791	\$21,279	168%	\$22,241
Fire	\$15,455	\$41,981	\$26,526	272%	\$35,420
Sewer	\$300,589	\$306,964	\$6,375	102%	\$341,749
Total	\$347,556	\$401,736	\$54,180	16%	\$399,410
FIRE	Prop 4 Limit	\$100.122	\$107.221	\$7.099	7%