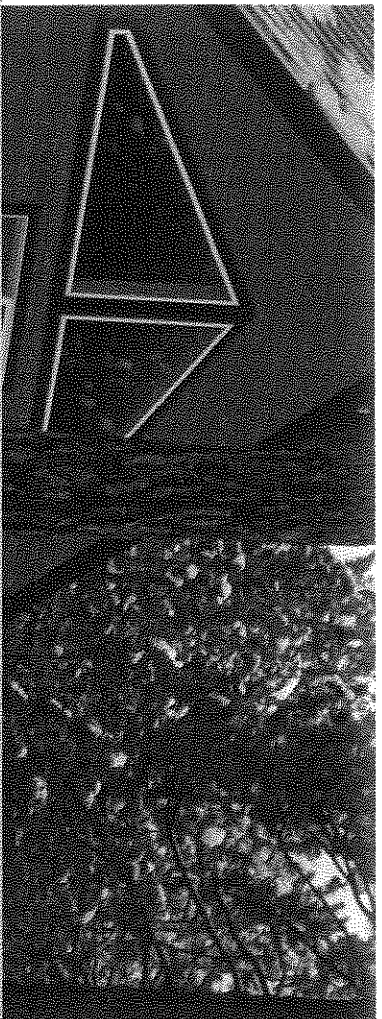


FY 2013-14



# Spalding Community Services District Budget



*"Providing a Safe and Wholesome  
Recreational Experience for Visitors and  
Residents Since 1935"*

## SPALDING COMMUNITY SERVICE DISTRICT HISTORY

### FY 2013 – 2014 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 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 three, less than full time (General Manager, Bookkeeper and Clerk) employees year round. A part time recreation employee assists during the fishing season. The Fire Department currently has 10 volunteers. SCSD also utilizes contract personnel for engineering, legal 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. A special mail election will be held on August 27, 2013 to fill one vacant Board position. The next regular election will be held in June 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 61<sup>st</sup> day through the 90<sup>th</sup> 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. We have applied for one small grant from Cal Fire for the Fire Department for \$12,000.

## 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.

The Recreation operation is dependent upon receipts from the marina parking and the boat dock facilities. The fees have remained unchanged over the past four seasons. This past year, the lake level was extremely low and the income for the Marina was down by two-thirds. We had planned on sealing the North half of the parking lot in 2013, however with the poor parking collection from the last fiscal year, this project will have to be delayed. This will be the second year that we are budgeting the 25% collected in Marina Fees and placing them into the 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. 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.

Last year, we began to put away funds for the replacement of capital items in each of the four departments. We need to continue such a reserve fund that could be utilized for unforeseen issues that may arise and capital replacements. 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 Manager 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 (\$21,733 as of 5/30/2013)** – 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. Special donations are also place in this account.

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

### Completed February 2013

2. *Improve the mailboxes within the district by providing PO Boxes in the District lobby and Neighborhood boxes in strategic locations within the District.*

### Completed February 2013

3. *Create a plan for a trail system within Spalding, apply for grant funding, and partner with local, state and federal agencies to provide additional non-motorized recreational opportunities in the Spalding area.*

### HCF Grant funding was denied

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.

### 2013 – 2014 GOALS

1. **Create improvements in the fire equipment, operations and funding**
2. **Establish an Emergency Evacuation Plan for the Community**
3. **Continue to work towards beautification of the Spalding Tract**

## BUDGET SUMMARY FOR FISCAL YEAR 2013 - 2014

The Fiscal Year 2013 – 2014 budget total is \$397,380 with revenues of \$375,618. 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		Recreation		TOTAL	
TOTAL REVENUE & TRANSFERS IN	\$115,746					\$44,457		\$205,000		\$10,415		\$375,618	
TOTAL EXPENDITURES AND TRANSFERS OUT	\$116,290					\$58,405		\$207,734		\$14,952		\$397,380	
TOTAL CASH FUND BALANCE REQUIRED	(\$544)					(\$13,948)		(\$2,734)		(\$4,537)		(\$21,763)	
CASH BALANCE AVAILABLE 6/30/12	\$21,801					20,937		\$292,259		\$41,730		\$376,586	
Capital Reserves	\$13,530					\$6,448		\$179,226		\$9,173		\$208,377	
PROJECTED CASH BALANCE 6/30/14	\$23,752					\$8,581		\$88,363		(\$5,594)		\$115,102	

It is projected that the District will have a cash balance of approximately \$161,288 by June 30, 2014. 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. Between last year's and this year's contributions, there will be nearly \$180,000 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. We will also run **very low or deplete the cash in the Recreation area as well**. Due to the low water levels over the past season, which will continue this upcoming season, we did not realize \$30,000 in revenue that we anticipated. We did not complete the sealing project on the North end of the Marina parking area because of lack of funding.



# Spalding CSD

222 225 227 231 BUDGET FY 13-14  
Admin Fire Sewer Recreation TOTAL

## REVENUE

2012200 Operating Transfer IN

Total Revenue & Transfer

\$3,896 \$44,457 \$205,000 \$10,415 \$375,618  
\$11,850 \$44,457 \$205,000 \$10,415 \$375,618  
\$115,746

3000100 SALARIES AND WAGES

\$34,628 \$0 \$36,612 \$3,800 \$75,039

3000211 SPECIAL DISTRICTS BENEFITS

\$26,063 \$0 \$17,753 \$960 \$44,776

Total Salaries & Benefits

\$60,690 \$0 \$54,365 \$4,760 \$119,815

-9.6%

## MATERIALS AND SERVICES

3001100 CLOTHING & PERSONAL

\$100 \$150 \$325 \$0 \$575

3001200 COMMUNICATIONS

\$5,520 \$100 \$6,300 \$0 \$11,920

3001300 FOOD

\$100 \$2,500 \$50 \$0 \$2,650

3001400 HOUSEHOLD EXP

\$230 \$100 \$250 \$600 \$1,180

3001500 WORKERS COMP & LIAB. INSURANCE

\$4,180 \$11,891 \$8,500 \$1,900 \$26,471

3001700 MAINTENANCE EQUIP

\$550 \$1,700 \$5,000 \$150 \$7,400

3001701 VEH MAINT/FUEL

\$50 \$4,300 \$2,500 \$350 \$7,200

3001800 MAINTENANCE BUILD & IMPROV

\$5,000 \$100 \$450 \$250 \$5,800

3001900 MEDICAL SUPPLIES

\$50 \$1,750 \$50 \$0 \$1,850

3002000 MEMBERSHIPS

\$1,280 \$150 \$650 \$100 \$2,180

3002200 OFFICE EXPENSE

\$1,150 \$150 \$1,350 \$250 \$2,900

3002201 POSTAGE

\$100 \$0 \$750 \$100 \$950

3002300 PROF/SPECIALIZED SERVICES

\$16,350 \$500 \$10,000 \$700 \$27,550

3002400 PUB/LEGAL NOTICE

\$750 \$100 \$50 \$0 \$900

3002500 RENTS & LEASES EQUIP

\$2,000 \$0 \$1,000 \$0 \$3,000

3002700 SMALL TOOLS & INSTRUMENTS

\$150 \$150 \$3,000 \$100 \$3,400

3002800 SPECIAL DEPT EXPENSE

\$2,860 \$250 \$6,175 \$700 \$9,985

3002900 TRANSPORTATION & TRAVEL

\$2,450 \$250 \$300 \$0 \$3,000

3002901 CONFERENCES AND TRAINING

\$2,650 \$500 \$625 \$0 \$3,775

3003000 UTILITIES

\$10,080 \$2,000 \$6,500 \$450 \$19,030

3007000 Administrative Allocation - TRSF Out

\$16,764 \$16,764 \$90,544 \$4,541 \$111,850

TOTAL MATERIALS AND SERVICES

\$55,600 \$43,405 \$144,369 \$10,191 \$253,566

TOTAL SALARIES & SERVICES

\$116,290 \$43,405 \$198,734 \$14,952 \$373,380

-10.3%

## CAPITAL IMPROVEMENT

3006100 BUILDING FUND

\$0 \$0 \$0 \$0 \$0

3006200 EQUIPMENT FUND

\$0 \$15,000 \$9,000 \$0 \$24,000

GRAND TOTAL

\$116,290 \$58,405 \$207,734 \$14,952 \$397,380

7/3/2013



# Spalding CSD

BUDGET FY 12-13

	222	225	227	231	TOTAL
Admin	\$1,275	\$41,910	\$205,000	\$45,150	\$293,335
Fire	\$0	\$0	\$0	\$0	\$0
Sewer	\$0	\$0	\$0	\$0	\$0
Recreation	\$0	\$0	\$0	\$0	\$0

2012200 Operating Transfer IN	\$122,473	\$0	\$0	\$0	\$122,473
Total Revenue & Transfer	\$123,748	\$41,910	\$205,000	\$45,150	\$415,808

3000100 SALARIES AND WAGES	\$42,870	\$0	\$36,189	\$5,850	\$84,909
3000211 SPECIAL DISTRICTS BENEFITS	\$28,807	\$0	\$17,593	\$1,212	\$47,612
Total Salaries & Benefits	\$71,677	\$0	\$53,782	\$7,062	\$132,521

## MATERIALS AND SERVICES

3001100 CLOTHING & PERSONAL	\$200	\$150	\$325	\$0	\$675
3001200 COMMUNICATIONS	\$4,720	\$2,600	\$7,000	\$0	\$14,320
3001300 FOOD	\$200	\$2,500	\$100	\$0	\$2,800
3001400 HOUSEHOLD EXP	\$500	\$0	\$250	\$775	\$1,525
3001500 WORKERS COMP & LAB. INSURANCE	\$3,000	\$13,167	\$11,500	\$0	\$27,667
3001700 MAINTENANCE EQUIP	\$300	\$500	\$1,000	\$0	\$1,800
3001701 VEH MAINT/FUEL	\$150	\$2,800	\$2,000	\$100	\$5,050
3001800 MAINTENANCE BUILD & IMPROV	\$2,500	\$100	\$300	\$100	\$3,000
3001900 MEDICAL SUPPLIES	\$100	\$1,750	\$100	\$0	\$1,950
3002000 MEMBERSHIPS	\$1,500	\$150	\$700	\$100	\$2,450
3002200 OFFICE EXPENSE	\$1,150	\$150	\$1,600	\$1,650	\$4,550
3002201 POSTAGE	\$300	\$0	\$1,300	\$100	\$1,700
3002300 PROF/SPECIALIZED SERVICES	\$20,900	\$500	\$14,200	\$11,000	\$46,600
3002400 PUB/LEGAL MAILINGS/POSTAGE	\$750	\$100	\$100	\$0	\$950
3002500 RENTS & LEASES EQUIP	\$0	\$100	\$2,200	\$250	\$2,550
3002700 SMALL TOOLS & INSTRUMTS	\$400	\$150	\$3,900	\$500	\$4,950
3002800 SPECIAL DEPT EXPENSE	\$1,500	\$700	\$8,000	\$3,100	\$13,300
3002900 TRANSPORTATION & TRAVEL	\$1,500	\$250	\$400	\$0	\$2,150
3002901 CONFERENCES AND TRAINING	\$1,500	\$500	\$650	\$0	\$2,650
3003000 UTILITIES	\$10,900	\$1,500	\$6,500	\$1,500	\$20,400
307000 Administrative Allocation - TRSF Out	0	\$13,847	\$89,119	\$19,507	\$122,472
TOTAL MATERIALS AND SERVICES	\$52,070	\$41,514	\$151,244	\$38,682	\$283,510
TOTAL SALARIES & SERVICES	\$123,747	\$41,514	\$205,026	\$45,744	\$416,031

## CAPITAL IMPROVEMENT

3006100 BUILDING FUND	\$0	\$0	\$0	\$10,000	\$10,000
3006200 EQUIPMENT FUND	\$0	\$19,720	\$2,500	\$0	\$22,220
GRAND TOTAL	\$123,747	\$61,234	\$207,526	\$55,744	\$448,250

# Spalding CSD

222 225 227 231  
Admin Fire Sewer Recreation TOTAL

## ANTICIPATED REVENUE FOR FY 2013-2014

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				\$10,000	\$10,000
2001600 Other License and Permits				\$0	\$0
2030 FINES					
2002100 Other Court Fines				\$355	\$355
2040 REVENUE FR USE OF MONEY & PROP					
2003000 Interest	\$60	\$35	\$500	\$60	\$655
2003200 Rents & Concessions	\$1,000				\$1,000
2050 INTERGOVT REVENUE-STATE (grant)					
		\$6,012			\$6,012
2006200 State-Other					
	\$0				\$0
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					
	\$3,896	\$44,457	\$205,000	\$10,415	\$263,768

7/10/2013

# 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 7/3/2013

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

## CAPITAL IMPROVEMENT

3006100 BUILDING FUND	\$0	\$0	\$0	\$0	\$0
3006200 EQUIPMENT FUND	\$0	\$926	\$3,754	\$0	\$4,680
3007000 Operating Transfer-Out	\$0	\$6,847	\$89,119	\$19,507	\$115,473
GRAND TOTAL	\$95,247	\$28,929	\$192,135	\$42,303	\$358,614

# 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 31, 2013

Improvement Fund	\$200,423
Redemption Fund	\$240,879
Reserve Fund	\$193,977

**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
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Secured Collections	19-Apr-11	\$154,553.00
	21-Dec-10	\$333,586.00

Total Taxes Collect 2010 - 2011		\$488,139.00
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DELINQUENCY SUMMARY SPALDING CSD	Dollars Levied	% Delin	Dollars Delinquent	Parcels Levied	Parcels Delinquent	
DUE DATE						\$1,947.00
2009/2010-1	\$270,345	2.09%	\$5,649.00	909	21	
2009/2010-2	\$270,345	2.09%	\$5,649.00	909	21	
2010/2011-1	\$271,337	3.93%	\$10,673.00	917	35	
2010/2011-2	\$271,337	4.64%	\$12,595.00	917	42	
2011/2012-1	\$268,721	5.82%	\$15,633.00	912	55	7/3/2013
2011/2012-2	\$268,721	8.22%	\$22,102.00	912	79	

# Spalding CSD

## FY 2012-13 COST ALLOCATION

	<u>Non-Administrative Departments</u>		<u>Total</u>
7/3/13 11:14 AM	14.9% FIRE		\$16,763.95
	80.6% SEWER		\$90,544.10
	4.0% RECREATION		\$4,541.46
	99.5% Total		\$111,849.52
FY 2012-13 Budget			
<u>Administrative Department:</u>			
	<u>Gen Government</u>	<u>Admin Materials and Services</u>	
	<u>Admin. Personnel</u>		
Employee Admin Salaries	\$34,627.71		
Benefits	\$26,062.87	\$55,600.00	
Total Actual cost to be allocated in the 2012-13 Budget	\$60,690.58	\$55,600.00	\$112,394.58

# 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)*	\$2,500.00	\$2,685.00	\$2,819.25	\$2,960.21	\$3,108.22	27
Wastewater System Operator *	\$3,000.00	\$3,167.00	\$3,325.35	\$4,026.62	\$4,202.95	40
Bookkeeper	\$702.41	\$739.38	\$776.34	\$815.16	\$855.92	9.75
Clerk *	\$1,300.73	\$1,369.19	\$1,441.25	\$1,517.11	\$1,592.96	21
Seasonal Park Ranger	\$900.00	\$945.00	\$992.25	\$1,041.86	\$1,093.96	0

\* includes salary and Health Benefit Paid by Employer

BOARD MEMBERS	POSITION	TERM EXPIRES	APPOINTED	ELECTED
John Montecelli	Chair Person	12/3/2014		11/2/2012
Jack Glendon	Member	12/3/2014	5/22/2013	
Dan James	Member	12/3/2014	9/12/2012	
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	\$30	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				
Day Use Fee	\$8	each				
Dock Application Fee	\$10	each				
Boat Dock Slip Fee	\$25	each				
Meeting Hall Rental	\$25	per hour				
Return Check Fee	\$35	each				
Kiosk Advertising	\$30	per year				
Copy and Fax Fee per Page	\$0.10	each				

7/3/2013

# Spalding CSD

## 2013 - 2014 Budget Summary

BUDGET SUMMARY		Admin	Fire	Sewer	Recreation	TOTAL	
TOTAL REVENUE & TRANSFERS IN		\$115,746	\$44,457	\$205,000	\$10,415	\$375,618	
TOTAL EXPENDITURES AND TRANSFERS OUT		\$116,290	\$58,405	\$207,734	\$14,952	\$397,380	
TOTAL DIST. CASH BALANCE REQUIRED		(\$544)	(\$13,948)	(\$2,734)	(\$4,537)	(\$21,763)	
CASH BALANCE AVAILABLE 6/30/12		\$21,783	\$20,926	\$292,171	\$41,706	\$376,586	
SUMMARY OF RESTRICTED FUNDS		Unrealized Income					
Capital Replacement Reserve Started 2013		(\$13,530)	(\$6,448)	(\$129,226)	(\$6,673)	(\$155,877)	
Encumbrance Reserve (10% of 6/30/12 cash balance		(\$2,178)	(\$2,093)	(\$29,217)	(\$1,671)	(\$35,159)	
Capital Replacement Reserve 2014				(\$50,000.00)	(\$2,500)	(\$52,500)	
TOTAL PROJECTED CASH BALANCE 6/30/14		\$23,752	\$8,581	\$88,363	(\$5,594)	\$115,102	
20% Cash balance recommended for 6/30/13		\$23,258	\$11,681	\$41,547	\$2,990	\$79,476	
Fire Improvement Fee Total as of 5/30/2013			\$21,733				
2012- 2013Adopted		2013 - 2014 Proposed		Change	% of Change		
DISTRICT TOTAL							
Revenue:							
Total Revenue		\$283,475	\$262,382	(21,093.00)	-7%		
EXPENSE:							
Salaries/Benefits		\$132,521	\$119,815	(12,706.39)	-10%		
Materials & Services		\$283,510	\$253,566	(29,944.48)	-11%		
Total Expenses		\$448,250	\$397,380	(50,869.79)	-11%		
Net Change		(\$164,775)	(\$134,998)	29,776.79	-18%		
ESTIMATED CASH FUND BALANCE (July 1, 2014)		30-Jun-12	30-May-13			Est. June30, 2014	
Admin		\$21,783	\$40,004	\$18,221	184%	\$39,460	
Fire		\$20,926	\$31,070	\$10,144	148%	\$17,122	
Sewer		\$292,171	\$302,274	\$10,103	103%	\$299,540	
Recreation		\$41,706	\$9,786	(\$31,920)	-77%	\$5,249	
Total		\$376,586	\$383,134	\$6,548	2%	\$361,371	
FIRE		Prop 4 Limit	\$100,122	\$107,221	\$7,099	7%	7/3/2013