



FY 2016-17

Spalding Community Services District Budget

SPALDING COMMUNITY SERVICE DISTRICT HISTORY

FY 2016 – 2017 BUDGET

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 May 10, 1991, the Regional Water Quality Control Board, Lahontan Region, adopted approximately 600 cease and desist orders, for residents of the Spalding Tract, and required property owners to dispose of their sewage by other than use of a septic system. Therefore, the primary function of the District was to create and maintain a Wastewater System for residents of Spalding. On September 1, 1992, the CSD Board changed the name of the District from Eagle Lake Community Services District to Spalding Community Services District. On January 3, 2006, at the District's Regular Board meeting, the Board accepted the Community Hall deed, from the Eagle Lake Community Association, with the condition that the hall be called the Eagle Lake Community Center and that it be open to the public for a reasonable fee. The deed was recorded on 12/22/2005 by the Lassen County Clerk.

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 Wastewater, Fire, Recreation 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, and bookkeeping 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. Three of the five Board members were elected in November 2014. The next regular election will be held in November 2016 to fill two 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 \$30,000 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, maintain 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 MISSION STATEMENT

In order to have a functional and valued budget, the District must have a clear Mission to follow. Spalding CSD's mission is to;

Provide fire, emergency medical service, sewer, and recreational facilities to the community in an environmentally, ethically and fiscally responsible manner.

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. In 2014, we installed a 66 panel solar array to help offset the cost of supplying electricity to the Community Center, Fire and Maintenance Buildings. The Admin Fund will pay the Sewer Capital Improvement Trust Fund \$4,800 each year for the next eight years to pay for the solar system. We expect the system will pay for itself in eight years and allow us free electrical service for 17+ years.

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 fifth year for the format of this budget and does contain minor changes from last year.

Of the four main budget categories (Fire, Wastewater, Administration), 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, BBQ's, Quilt Raffle, Neighborhood Watch events, Bingo and other community organized activities that promote donations are highly encouraged.

The Wastewater fund needs to focus on building its Capital Reserve. Over the past few years, we have been putting away \$50,000 per year for capital improvements. This is not enough! There is a need to raise fees to handle the increase in the Capital Reserve Account. Since 2009, we

have only raised the quarterly fee once by \$3 (4%). A 2% increase (\$2/quarter) would help increase our Capital Reserve by \$5,000 each year. Since 2009, inflation has increased approximately 12%. The pond liners will last approximately 15 more years and will cost \$1,000,000 or more. There will also be a need to replace other pieces of the wastewater system in the future as well. In years to come, we will need approximately \$100,000 per year designated for replacement to maintain the system for 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 150 owners paying for O&M by the year at the \$300 rate and have produced over \$20,000 in credits. We have also significantly decreased the budget over the years to help save for the future. This year the Board ordered a further cut in the budget and it has been cut by another 12+%, which included cuts in staff.

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.

306-0071-7603405 Spalding Sewer Capital Replacement Fund (*Formerly the Spalding Bond Improvement Fund*) – This fund were initially used to receive amounts deposited from the Original Money Portion of the Bonds that was used to pay the costs of the Project and a portion of the costs of issuance of the Bonds. The moneys in this account were applied for the purpose of paying the cost of the improvements, including payment of the incidental expenses in connection with improvements. In 2015-2016, the Admin Fund (222) will begin to pay back the Bond Improvement Fund for the purchase of the Solar System that began operation January 12, 2015, at \$4,800 per year until the 2023-2024 FY. In December 2015, the USDA approved these funds to be used for physical repairs and upgrades to the Spalding Wastewater System. Remaining lift stations on individual parcels will be paid for by the District. It now also contains the Reserves for future Sewer repairs and replacments.

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 2015 – 2016

1. **Repair the water district cistern and complete fire suppression plan.**

Ongoing

2. **Closure of one of the wastewater evaporation ponds to conserve water.**

In process

3. **Cleanup and Maintenance on the Marina.**

We were able to extend the South Marina launch ramp and have kept the ramp areas maintained and ready for when the water levels return.

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.

2016– 2017 GOALS

1. **Repair the water district cistern and work on improving hydrants in the District.**
2. **Closure of two of the wastewater evaporation ponds to conserve water.**
3. **Refinance Bonds to assist in eliminating debt more quickly and at a savings to the District's property owners.**

Spalding CSD		222	225	Total	227	FY16-17
		Admin	Fire	General Fund	Sewer	TOTAL
REVENUE		\$8,989	\$46,458	\$55,447	\$935,250	\$990,697
2012200	Operating Transfer IN	\$108,364				
Total Revenue & Transfer		\$117,353	\$46,458	\$163,811	\$935,250	\$1,099,061
3000100	SALARIES AND WAGES	\$38,091	\$0	\$38,091	\$33,237	\$71,328
3000211	SPECIAL DISTRICTS BENEFITS	\$21,124	\$0	\$21,124	\$16,621	\$37,745
	Total Salaries & Benefits	\$59,214	\$0	\$59,214	\$49,858	\$109,072
						\$17,443
						19.0%
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$50	\$600	\$650	\$150	\$800
3001200	COMMUNICATIONS	\$5,100	\$2,530	\$7,630	\$8,160	\$15,790
3001300	FOOD	\$100	\$1,000	\$1,100	\$50	\$1,150
3001400	HOUSEHOLD EXP	\$1,200	\$250	\$1,450	\$750	\$2,200
3001500	WORKERS COMP & LIAB. INSURANCE	\$4,586	\$13,134	\$17,720	\$9,945	\$27,665
3001700	MAINTENANCE EQUIP	\$200	\$1,750	\$1,950	\$2,000	\$3,950
3001701	VEH MAINT/FUEL	\$50	\$3,500	\$3,550	\$3,000	\$6,550
3001800	MAINTENANCE BUILD & IMPROV	\$1,000	\$100	\$1,100	\$350	\$1,450
3001900	MEDICAL SUPPLIES	\$50	\$1,000	\$1,050	\$50	\$1,100
3002000	MEMBERSHIPS	\$1,700	\$125	\$1,825	\$750	\$2,575
3002200	OFFICE EXPENSE	\$1,150	\$100	\$1,250	\$1,350	\$2,600
3002201	POSTAGE	\$400	\$50	\$450	\$1,200	\$1,650
3002300	PROF/SPECIALIZED SERVICES	\$28,050	\$1,500	\$29,550	\$48,000	\$77,550
3002400	PUB/LEGAL NOTICE	\$250	\$250	\$500	\$450	\$950
3002500	RENTS & LEASES EQUIP	\$1,740	\$0	\$1,740	\$750	\$2,490
3002700	SMALL TOOLS & INSTRUMTS	\$250	\$13,610	\$13,860	\$500	\$14,360
3002800	SPECIAL DEPT EXPENSE	\$2,490	\$480	\$2,970	\$8,280	\$11,250
3002900	TRANSPORTATION & TRAVEL	\$1,650	\$100	\$1,750	\$150	\$1,900
3002901	CONFERENCES AND TRAINING	\$600	\$50	\$650	\$500	\$1,150
3003000	UTILITIES	\$2,000	\$1,630	\$3,630	\$6,100	\$9,730
3007000	Administrative Allocation - TRSF Out		\$17,369	\$17,369	\$90,995	\$108,364
	TOTAL MATERIALS and SERVICES	\$52,616	\$59,128	\$111,744	\$183,480	\$295,224
	TOTAL SALARIES & SERVICES	\$111,830	\$59,128	\$170,958	\$233,338	404,296
						26.7%
	BOND/Solar	\$4,800		\$4,800	\$530,000	\$534,800
3006100	CAPITAL IMPROVEMENT	\$15,000	\$0	\$15,000	\$200,000	\$215,000
	CAPITAL RESERVE	\$1,270	\$2,467	\$3,736	\$50,000	\$53,736
GRAND TOTAL		\$132,900	\$61,595	\$194,495	\$1,013,338	\$1,207,832

6/24/2016

Spalding CSD		222	225	Total	227	FY15-16 Adjusted
		Admin	Fire	General Fund	Sewer	TOTAL
REVENUE		\$5,110	\$100,161	\$105,271	\$736,485	\$841,756
2012200	Operating Transfer IN	\$91,326				
Total Revenue & Transfer		\$96,436	\$100,161	\$196,597	\$736,485	\$933,082
3000100	SALARIES AND WAGES	\$26,221	\$0	\$26,221	\$32,849	\$59,070
3000211	SPECIAL DISTRICTS BENEFITS	\$16,102	\$0	\$16,102	\$16,457	\$32,559
Total Salaries & Benefits		\$42,324	\$0	\$42,324	\$49,305	\$91,629
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$50	\$750	\$800	\$150	\$950
3001200	COMMUNICATIONS	\$5,100	\$2,530	\$7,630	\$8,160	\$15,790
3001300	FOOD	\$100	\$1,000	\$1,100	\$50	\$1,150
3001400	HOUSEHOLD EXP	\$1,000	\$100	\$1,100	\$750	\$1,850
3001500	WORKERS COMP & LIAB. INSURANCE	\$5,010	\$13,134	\$18,144	\$9,945	\$28,089
3001700	MAINTENANCE EQUIP	\$200	\$1,750	\$1,950	\$2,000	\$3,950
3001701	VEH MAINT/FUEL	\$50	\$3,500	\$3,550	\$3,000	\$6,550
3001800	MAINTENANCE BUILD & IMPROV	\$2,500	\$100	\$2,600	\$350	\$2,950
3001900	MEDICAL SUPPLIES	\$50	\$1,000	\$1,050	\$50	\$1,100
3002000	MEMBERSHIPS	\$1,700	\$125	\$1,825	\$750	\$2,575
3002200	OFFICE EXPENSE	\$1,150	\$100	\$1,250	\$1,350	\$2,600
3002201	POSTAGE	\$425	\$50	\$475	\$1,200	\$1,675
3002300	PROF/SPECIALIZED SERVICES	\$26,450	\$1,500	\$27,950	\$4,000	\$31,950
3002400	PUB/LEGAL NOTICE	\$250	\$250	\$500	\$450	\$950
3002500	RENTS & LEASES EQUIP	\$1,740	\$0	\$1,740	\$750	\$2,490
3002700	SMALL TOOLS & INSTRUMTS	\$250	\$5,125	\$5,375	\$500	\$5,875
3002800	SPECIAL DEPT EXPENSE	\$2,490	\$480	\$2,970	\$8,280	\$11,250
3002900	TRANSPORTATION & TRAVEL	\$1,650	\$100	\$1,750	\$150	\$1,900
3002901	CONFERENCES AND TRAINING	\$600	\$50	\$650	\$500	\$1,150
3003000	UTILITIES	\$3,600	\$1,630	\$5,230	\$6,100	\$11,330
3007000	Administrative Allocation - TRSF Out		\$14,682	\$14,682	\$76,644	\$91,326
TOTAL MATERIALS and SERVICES		\$54,365	\$47,956	\$102,321	\$125,129	\$227,450
TOTAL SALARIES & SERVICES		\$96,689	\$47,956	\$144,645	\$174,434	319,079
BOND					\$531,235	\$531,235
3006100	BUILDING FUND	\$23,100	\$0	\$23,100	\$0	\$98,100
3006200	EQUIPMENT FUND	\$0	\$3,700	\$3,700	\$0	\$3,700
GRAND TOTAL		\$119,789	\$51,656	\$171,445	\$705,669	\$877,113.89

Spalding CSD

222
Admin

225
Fire

227
Sewer

231
Recreation

TOTAL

ANTICIPATED REVENUE FOR FY 2016-2017

	222 Admin	225 Fire	227 Sewer	231 Recreation	TOTAL
2013 OTHER TAXES					
2000904 Special Taxes		\$31,298			\$31,298
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	\$170	\$55	\$750	\$0	\$975
2003200 Rents & Consessions	\$120	\$1,200			\$1,320
2050 INTERGOVT REVENUE-STATE (grant)	\$5,249	\$6,805	\$200,000		\$212,054
2006200 State-Other					\$0
2051 INTERGOVT REVENUE-FEDERAL		\$0	\$0		\$0
2060 CHARGES FOR SERVICES					
2008106 Fees	\$0		\$3,500		\$3,500
2010600 Other Charges for Current Services			\$200,000		\$200,000
			\$530,000		
BOND					
2070 MISCELLANEOUS					
2011200 Miscellaneous	\$3,450	\$3,600	\$1,000	\$0	\$8,050
2011210 Prior Year Revenue					
MAJOR OBJECT TOTAL					
COST CENTER TOTAL					
BUDGET UNIT TOTAL					
FUND TOTAL	\$8,989	\$46,458	\$935,250	\$0	\$990,697

6/24/2016

Spalding CSD		222	225	227	231	11 mos FY 15-16
		Admin	Fire	Sewer	Recreation	TOTAL
5/30/2016	REVENUE	\$115,999	\$40,552	\$183,024	\$0	\$339,575
Actual Expenses						6/24/2016
3000100	SALARIES AND WAGES	\$30,344	\$0	\$35,874	\$0	\$66,218
3000211	SPECIAL DISTRICTS BENEFITS	\$16,913	\$0	\$14,942	\$0	\$31,855
	Total Salaries & Benefits	\$47,257	\$0	\$50,816	\$0	\$98,073
MATERIALS AND SERVICES						
3001100	CLOTHING & PERSONAL	\$0	\$0	\$517	\$0	\$517
3001200	COMMUNICATIONS	\$4,653	\$0	\$7,268	\$0	\$11,921
3001300	FOOD	\$7	\$759	\$9	\$0	\$775
3001400	HOUSEHOLD EXP	\$993	\$79	\$535	\$0	\$1,607
3001500	INSURANCE/Workers Comp	\$5,645	\$13,015	\$8,450	\$0	\$27,110
3001700	MAINTENANCE EQUIP	\$585	\$216	\$1,256	\$0	\$2,057
3001701	VEH MAINT/GAS	\$21	\$2,004	\$3,068	\$0	\$5,093
3001800	MAINTENANCE BUILD & IMPROV	\$894	\$96	\$215	\$0	\$1,205
3001900	MEDICAL SUPPLIES	\$50	\$793	\$24	\$0	\$867
3002000	MEMBERSHIPS	\$1,125	\$84	\$1,032	\$0	\$2,241
3002200	OFFICE EXPENSE	\$1,047	\$0	\$872	\$0	\$1,919
3002201	POSTAGE	\$450	\$0	\$656	\$0	\$1,106
3002300	PROF/SPECIALIZED SERVICES	\$22,157	\$1,404	\$8,584	\$0	\$32,145
3002400	PUB/LEGAL MAILINGS/POSTAGE	\$784	\$250	\$50	\$0	\$1,084
3002500	RENTS & LEASES EQUIP	\$2,122	\$0	\$590	\$0	\$2,712
3002600	RENTS & LEASES-BLDG & IMPROV	\$0	\$0	\$0	\$0	\$0
3002700	SMALL TOOLS & INSTRUMTS	\$31	\$72	\$2,362	\$0	\$2,465
3002800	SPECIAL DEPT EXPENSE	\$6,569	\$220	\$8,196	\$0	\$14,985
3002900	TRANSPORTATION & TRAVEL	\$2,138	\$0	\$0	\$0	\$2,138
3002901	CONFERENCES AND TRAINING	\$2,245	\$0	\$306	\$0	\$2,551
3003000	UTILITIES	\$6,844	\$1,649	\$5,998	\$0	\$14,491
	TOTAL MATERIALS and SERVICES	\$58,360	\$20,641	\$49,988	\$0	\$128,989
	TOTAL SALARIES & SERVICES	\$105,617	\$20,641	\$100,804	\$0	\$227,062
CAPITAL IMPROVEMENT						
3006100	BUILDING FUND	\$0	\$0	\$0	\$0	\$0
3006200	EQUIPMENT FUND	\$6,177	\$0	\$4,525	\$0	\$10,702
300/000	Operating Transfer-Out	\$0	\$12,703	\$91,366	\$0	\$104,069
GRAND TOTAL		\$111,794	\$33,344	\$196,695	\$0	\$341,833

6/24/2016

Spalding CSD

SPALDING BOND FUND

SEWER

Formation and Bond Issue Information		Balance as of May 30, 2016
Resolution of Intention	2004-2	Improvement Fund \$0
Date of Resolution of Intention	1/20/2004	Redemption Fund \$451,298
Resolution of Issuance	2007-3	Reserve Fund \$295,069
Date of Resolution of Issuance	7/17/2007	Bond Improvement Fund: 307-0071-7603375
Date of Bond Issue (Dated Date)	9/2/2007	cost of the improvements, including payment of the incidental expenses
Final Maturity	9/2/2047	in connection with improvements, and repaying the District's bond
Authorized Debt Amount	\$9,450,000	anticipator Add \$4,800 each year to repay Solar System from
Amount of Bond Issue	\$9,427,703	Admin Fund (222)
Interest Rate Range	4.25%	Bond Redemption Fund: 307-0071-7603374
Bond Call Notice	30 days	sums received by the Treasurer from the collection of unpaid
Redemption Premium	0%	assessments, and of the interest and penalties to pay the debt service;
Foreclosure Covenants	150 Days	
Reserve Fund Requirement	\$492,699	Bond Reserve Fund: 307-0071-7603376
County Fund Number	Temp 2	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	9/2/2015	4.25%	\$122,135	\$179,829	\$301,964	
REVISED DEBT SERVICE SCHEDULE	3/2/2016			\$179,829	\$179,829	\$481,792

Revenue Collect by Taxes	Date Collected	Total Collected
Secured Collections	19-Apr-14	
	21-Dec-14	
Total Taxes Collect 2014		\$0.00

DELINQUENCY SUMMARY SPALDING CSD							(\$481,792.00)
DUE DATE	Dollars Levied	% Delin	Dollars Delinquent	Parcels Levied	Parcels Delinquent		
2012/2013-2	\$269,348	3.99%	\$10,746.00	911	39		
2013/2014-1	\$269,771	4.39%	\$11,850.00	908	44		
2013/2014-2	\$269,771	5.91%	\$15,948.00	908	59		
2012/2013-2	\$269,348	7.37%	\$19,673.00	901	72		
2013/2014-1	\$269,771	8.50%	\$22,688.00	901	83		
2013/2014-2	\$269,771	8.96%	\$23,804.00	900	89		

6/24/2016

Spalding CSD

FY 2016-17 COST ALLOCATION

<u>Non-Administrative Departments</u>	<u>Total</u>
15.9% FIRE	\$17,368.88
83.5% SEWER	\$90,994.66
0.0% RECREATION	\$0.00
99.5% Total	\$108,363.54

FY 2012-13 Budget

Administrative Department:

Employee Admin Salaries
Benefits

Gen Governmt
Admin. Personnel

\$38,090.71
\$21,123.77

Admin Materials and Services

\$58,685.60

Total Actual cost to be allocated in the 2015-16 Budget	\$59,214.47	\$58,685.60	\$108,911
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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	\$1,983.80	\$2,082.99	\$2,187.14	\$2,296.50	\$2,411.32	21
Wastewater Svstem Operator	\$3,120.00	\$3,276.00	\$3,439.80	\$3,611.79	\$3,792.38	36
Bookkeeper	\$908.96	\$954.41	\$1,002.13	\$1,052.23	\$1,104.85	12
Clerk	\$798.72	\$838.66	\$880.59	\$924.62	\$970.85	18

Plus \$101/mo. for Dental - Employees not afforded Medical Benefits

BOARD MEMBERS	POSITION	TERM EXPIRES	APPOINTED	ELECTED	COMP	ETHICS
Mike Arnold	Chairperson	12/5/2018		12/5/2014	NONE	1/18/2015
Jerry McMillen	Member	12/5/2018		12/5/2014	NONE	4/12/2015
John Montecelli	Vice Chair	12/5/2018		12/5/2014	NONE	3/4/2015
Larry Doss	Member	12/5/2016		11/2/2012	NONE	4/14/2015
Ted Thomas	Member	12/5/2016		6/12/2013	NONE	3/11/2016

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	\$35	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				
Copy per Page	\$0.10	each				
Fax Fee per Page	\$0.25	each				

6/24/2016

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

Spalding CSD

2016 - 2017 Budget Summary

BUDGET SUMMARY	Admin	Fire	Sewer	TOTAL	
TOTAL REVENUE & TRANSFERS IN	\$117,353	\$46,458	\$935,250	\$1,099,061	
TOTAL EXPENDITURES AND TRANSFERS OUT	\$132,900	\$61,595	\$1,013,338	\$1,207,832	
TOTAL DIST. CASH BALANCE REQUIRED	(\$15,548)	(\$15,137)	(\$78,088)	(\$30,684)	
CASH BALANCE AVAILABLE 5/30/16	\$12,696	\$24,667	\$45,347	\$82,710	
SUMMARY OF RESTRICTED FUNDS					
Current Capital Replacement Reserve Since 2013	(\$3,510)	(\$15,994)		(\$19,504)	
Encumbrance Reserve (10% of 4/30/16 cash bal.)	(\$1,270)	(\$2,467)	(\$4,535)	(\$8,271)	
Capital Replacement Reserve 2016-2017			(\$50,000.00)	(\$50,000)	
Total Capital Replacement Reserve with FY16-17	(\$4,780)	(\$18,461)	(\$54,535)	(\$77,775)	
Sewer Capital Replacement Fund: 306-7603405	(\$4,800)				
TOTAL PROJECTED CASH AVAILABLE 6/30/17	\$3,116	\$6,206	(\$9,188)	\$135	
Recreation Trust 5-30-2016				\$6,158	
Fire Improvement Fee Total as of 5/30/2016		\$104,428			
Sewer Capital Replacement Fund Total as of 5/30/2016			\$443,931		
	2015- 2016Adopted	2015 - 2016 Proposed	Change	% of Change	
DISTRICT TOTAL	Total Revenue	\$841,756	\$990,697	148,941.00	18%
	EXPENSE:				
	Salaries/Benefits	\$91,629	\$109,072	17,443.49	19%
	Materials & Services	\$227,450	\$295,224	67,773.54	30%
	Total Expenses	\$877,114	\$1,207,832	330,718.34	38%
	Net Change	(\$35,358)	(\$217,135)	(181,777.34)	514%
FIRE	Prop 4 Limit	\$103.886	\$108.603	\$4.717	5%