

Spalding Community Services District Budget



2021-2022 FY

Proudly Serving
The Spalding Community
Since 1985

Message from the General Manager

Spalding Community,

Having a detailed and professional budget document is essential to ensure the community their tax and fee dollars are being spent wisely and in the best interest of the residents within the District.

The district staff continues to look for ways to streamline our processes and keep the cost of doing business to a minimum. This past fiscal year, we were able to accomplish a few exciting tasks for the district.

The Fire Department completed a grant they received from the FEMA Assistance to Firefighter Grant Program for the purchase of a new vehicle and handheld radios and pagers.

The Sewer Department was able to replace its non-operational Supervisory Control and Data Acquisition (SCADA) system. The SCADA system is a local server-based system that allows the district to monitor and be remotely notified of issues related to the sewer systems ponds, lift stations, and generators. We were also able to upgrade the district's computer networking system and WIFI connectivity.

The district office was able to get a new fueling system installed.

Changes for this fiscal Year

For this upcoming fiscal year, we are still working to close one sewer pond and update the weather station at the sewer ponds. Both of these projects will be funded with grant funds.

When the sewer system was built, it was overbuilt for the community and the closure of one sewer pond will save the district money in the future.

Thank you for your support for the Spalding CSD.

Spalding Board of Directors

Spalding Community Services District History

District History

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 the election and designated the initial Board of Directors.

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 other than the use of a septic system. Therefore, one of the functions of the district was to create and maintain a Wastewater System for the residents of Spalding.

September 1, 1992: The Districts Board changed the name of the District from Eagle Lake Community Services District to Spalding Community Services District (SCSD).

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 would be called the Eagle Lake Community Center and it would be open to the public for a reasonable fee.

Service Area

The district is comprised of approximately 360 Acres and serves a permanent population of approximately 150 residents and a seasonal population of approximately 1000 summer residents and visitors.

District Departments

There are three distinct functional areas (hereafter referred to as “departments”) managed by the District Board, including wastewater, fire protection, and recreation.

Wastewater Department

Funding for the wastewater system is collected through a user fee. The Wastewater system also consists of approximately 830 users, four pumping stations, and 20 acres of ponds (3 ponds total). The system is rated to handle 25.8 million gallons of wastewater annually. Our average annual inflow since 2010 is 3.98 million gallons annually.

Fire Department

Funding for the fire department comes from the voter-approved Fire Suppression Assessment Fee, Lassen County Board of Supervisors approved Development Impact Fees (Fire Capital Impact Fee), and donations from the community.

The fire department is an all-volunteer fire department and is led by volunteer Chief Cliff Spediacci and consists of thirteen active volunteer firefighters that respond to approximately 50 requests for service each year. The fire department staffs a water tender, three fire engines, and a rescue. The Spalding Community is designated as a Fire Wise Community.

Recreation Department

Funding for recreation comes from the fees charged for parking, day use, and boat launching at the Spalding boat launch facility. The boat launch facility was replaced in 2001 with the help of a Boating and Waterways grant. The facility provides two launch ramps, plenty of parking, restrooms, picnic tables, a fish cleaning station, and docks for your boat.

Employees

The district currently employs six part-time employees consisting of a General Manager, two Receptionists, a Wastewater Manager, a Maintenance Worker, and a Recreation Maintenance Worker. The district also utilizes contract personnel for legal advice and bookkeeping services.

Board of Directors

The district has a five-person Board with the Board electing a chairperson each calendar year. Each Board member serves a four-year term with no term limit. Board Members must be a registered voter of Lassen County and live in the area served by the district (Government Code 25041 & 61040 (b)).

District Funding

The majority of the district's funding comes from taxes and fees for services. The district must collect the fees to maintain operations within the district. Currently, there are still substantial dollars of uncollected revenue in the Sewer Operating and Maintenance fees, as well as unpaid taxes for the Sewer Bond. New revenue sources must be explored so the district can upgrade, maintain and/or purchase equipment, or provide new programs within the district. Grants are a priority especially for the replacement of the Fire Departments' mobile equipment.

Spalding Community Services District Funds Summary

The Spalding Community Services District maintains three (3) budgetary funds and six (6) agency funds in the Lassen County Treasury. The budgetary funds are the operating funds of the district. Four (4) of the agency funds (often referred to as trust accounts) are for management of the Districts Limited Obligation Improvement Bonds secured for the construction of the wastewater treatment facility. Management of all funds is the responsibility of the district.

Budgetary funds require the adoption of an annual budget. Oversight is the responsibility of the District Board and is delegated to the General Manager. Expenditures of the District are paid through the Lassen County Auditor's Office only after review and approval by the General Manager.

Fire Department - Fund 225

Funding for the fire department is generated in three ways.

Fire Suppression Assessment Fee – The Fire Suppression Assessment Fee is collected by the Lassen County Tax Collector when residents pay their property taxes. The Fire Suppression Assessment Fee is considered restricted use funds for obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, or for paying the salaries and benefits of firefighting personnel, or both. The fee was approved by Spalding residents in February 1998 and the specific uses for the funds are covered in Government Code Section 50078 through 50078.20.

Fire Capital Impact Fee - The Fire Capital Impact Fee is collected by the Lassen County Building Department when residents pay for building construction or improvement permits within the Spalding District. The Fire Capital Impact Fee is considered restricted use funds for the acquisition of land, easements for fire facilities, design and construction of fire facilities, and/or fire capital expenditures identified in the Districts Fire Capital Facilities Improvement Plan. The Fire Capital Impact Fee was approved by the Lassen County Board of Supervisors by resolution #09-005, on February 24, 2009, and the specific uses for the funds are covered in Lassen County Code Chapter 12.60, Fire Capital Impact Fees. An agency fund (**306-0061-7603383 Spalding CSD Fire Improvement Fee Trust**) was established to capture these funds.

General Purpose Revenue Funds – The Miscellaneous Funds account is considered unrestricted use funds and consists of community donations, funds raised at pancake breakfast, boot campaigns, BBQs, quilt raffle, bingo, and other community organized activities that promote donations to the fire department. We occasionally get revenue generated by the rental of the fire department's fire apparatus to the state or federal

government for use on wildland fires. The Miscellaneous Funds are used to purchase equipment, apparatus, and pay for miscellaneous items the above-restricted funds can't be spent on.

Sewer Department – Fund 227

The sewer fund was created for the Spalding Sewer Project. It was created sometime before 1995 and at one time received revenue from a parcel assessment designated to assist in the creation of the wastewater facility.

All construction of the sewer project was 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 the operations and maintenance of the wastewater treatment operations. The district has had one 3% increase in sewer fees since the system was installed while maintaining a system designed for build-out.

Recreation Department - Fund 231

This fund is used exclusively for recreation facility operations. Its revenue 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 the district's recreational activities. It has more recently been used as a capital improvement fund for the marina construction. We have a 20-year contract (2001 through 2021) with State Boating and Waterways (#01-101-303) that requires us to 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.

Agency Funds have been created for the administration of the Districts Limited Obligation Improvement Bonds. A better description of the fund's allowable uses can be found in the bond documents. The three Sewer agency funds are:

307-0071-7603374 Spalding Bond Redemption Fund

The Redemption Fund is used primarily to achieve a proper matching of revenues and debt service within each Bond Year. The source of revenue is an annual parcel assessment collected on the secured property tax roll.

306-0071-7603405 Spalding Sewer Capital Replacement Fund

(Formerly the Spalding Bond Improvement Fund) – This fund was initially used to receive amounts deposited from the original money portion of the bonds that were used to pay the costs of the project and a portion of the costs of issuance of the bonds. The purpose of the

money in this account is for paying the cost of renewal and replacement of sewer capital assets, equipment, and improvements, including payment of the incidental expenses associated with the operation of the sewer system sewer.

In the 2015-2016 FY, the Admin Fund (222) began paying back the Bond Improvement Fund for the purchase of the Solar System that began operation on 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. The remaining lift stations on individual parcels will be paid for by the district. The funds now contain the reserves for future sewer repairs and replacements.

249138005 Bond Renew and Replace Fund

This assessment, although combined with all other sewer bond assessments on your Property Tax Statement, is a separate assessment of \$49.00 per EDU, per year. It is to fund the renewal and necessary replacement of sewer system components. The amount and frequency of this assessment were developed in the Engineers Report and Reassessment Report dated July 2017. It is the responsibility of the district to maintain the sewer system in its original condition.

307-0071-7603376 Spalding Bond Debt Service Reserve

This fund will be used to hold the amount equal to one annual bond debt service payment, as required by bond documents. In summary, the district maintains nine funds within the Lassen County Treasury. Except for pooled investments, the County offers only limited oversight in the management of these funds. It is the district's responsibility to maintain and manage appropriate accounting records and to be good stewards of the taxpayer's dollar.

Spalding Community Services District Goals for Fiscal Year 21/22

1. Maintain and improve the district's infrastructure

- a. Continue the process to close one sewer pond
- b. Continue making needed repairs to the district's facilities (replace siding, make repairs, paint, etc.)
- c. Continue making needed deferred maintenance repairs to the districts sewer system

2. Improve the Districts fiscal status

- a. Seek out and apply for grants to fund the district's projects within the Sewer, Fire and Recreational components of the district
- b. Sell all property and vehicles designated as surplus (dump truck, small utility trailer, unused tractor implements)

3. Bring the community closer together and make Spalding a safe and desirable place to live, visit and recreate

- a. Rewrite and update the district's policies and ordinances to make the community a more desirable place for community members and visitors to live, visit and recreate.

Budget Line-Item Definitions

Revenue (Balances & Income)

0100000 Cash Balance

(Excess funds leftover in the account from the previous fiscal year)

2011200 Rental Income (Chairs, Tables, Building)

(Income generated from the rental of the districts community center kitchen and assembly area, tables and chairs)

2011200 Rental Income (Directory Sign)

(Income generated from the rental of advertising space on the districts community directory sign)

2011200 Miscellaneous Income (Donations & Excess District Property Sales, Other)

(Income generated from community donations, the liquidation of the district excess property, and the funds generated from the other miscellaneous fees area of the adopted fee schedule which include photocopying and faxing services and fire hydrant water)

2012400 Administrative Transfers

(A specific departments contribution towards the direct labor hours of management, accounting, and maintenance staff to process tasks for the specific department)

2000903 Fire Parcel Assessment Funds

(The fire department Fire Suppression Assessment Fee is collected by the Lassen County Tax Collector when residents pay their property taxes and were approved by Spalding residents in February 1998 for the fire department to provide fire suppression and emergency medical services)

2000903 Fire Parcel Assessment Funds Prior Year

(Same as above however, the funds were collected after the previous fiscal year has ended)

2003000 Interest

(Interest earned on revenue deposited into the various accounts)

2006200 State Grants

(State funds that are pursued from various grant sources each year, but not budgeted unless funds will be secured in the applicable Fiscal Year)

2007200 Federal Grants

(Federal funds that are pursued from various grant sources each year, but not budgeted unless funds will be secured in the applicable Fiscal Year)

2012200 Capital Improvement (Development Impact Fees)

(The fire department Fire Capital Impact Fee is collected by the Lassen County Building Department when residents pay for building construction or improvement permits within the Spalding District. The Fire Capital Impact Fee was approved by the Lassen County Board of Supervisors by resolution #09-005, on February 24, 2009)

2012200 Trust Account Transfers

(Funds transferred to the fiscal year budget from one of the five trust fund accounts, 306-0061-7603383 *Spalding CSD Fire Improvement Fee Trust*, 306-0061-07603302 *Spalding CSD Recreation Trust*, 307-0071-7603374 *Spalding Bond Redemption Fund*, 306-0071-7603405 *Spalding Sewer Capital Replacement Fund*, 307-0071-7603376 *Spalding Bond Debt Service Reserve and 249138005 Bond Renewal and Replacement Fund*).

2008106 Sewer Service Fees

(Funds generated from the sewer fees for the service area of the adopted fee schedule which include sewer connection & disconnect and wastewater assistance)

2010600 Sewer Operations & Maintenance Assessments

(Funds generated from the sewer fees for the service area of the adopted fee schedule which include annual and quarterly sewer operations and maintenance fees)

2001300 Parking Permits

(Funds generated from the recreation fees area of the adopted fee schedule which includes annual and daily parking and boat launch permits, dock applications, and boat dock slips)

2012200 Operating Transfers In

(Funds transferred into the fiscal year's budget from one of the three budgetary funds 225 Fire Department, 227 Sewer Department, 231 Recreation Department)

Expenses (Salary and Benefits)

3000100 Salaries and Wages

(Elected officials, permanent employees, extra help, overtime, vacation/sick pay)

3000100 Volunteer Firefighter Stipend

(Reimbursement for personal costs to attend training and respond to emergency incidents)

3000211 Special District Benefits
(Retirement, medicare, social security, insurance)

Expenses (Services and Supplies)

3001100 Clothing and Personal
(Badges, belts, buttons, facial tissue, gloves, helmets, raincoats, rubber boots, safety clothing, sewing supplies, shoes, uniforms, and uniform allowance)

3001200 Communications
(Telephone, radio, messenger services, fax machines, pagers, cell phone) Do not include radio repair/supplies, maintenance of equipment, rental of communications equipment rental, and lease of equipment.

3001300 Food
(Candy, cereal, cocoa, coffee, eggs, poultry, fish, meat, feed for animals, milk, butter, soft drinks, tea, vegetables) Includes nutrients and beverages for human consumption or kitchen processing.

3001400 Household Expenses
(Kitchen and dining services, dishes, cutlery, glasses, napkins, tablecloth, bedding, laundry, brooms, mops, wax, cleaners, clothes lockers, curtains and rugs, disinfectants, drinking water, trash disposal, towels, toilet tissue)

3001500 Insurance
(Fire, burglary, collision, public liability, property damage, workers compensation)

3001700 Maintenance - Equipment
(Communications and radio repairs and supplies, repair parts, service contracted for maintenance) Include expenditures for keeping equipment in efficient operating condition.

3001701 Maintenance - Vehicles
(Automotive supplies, contractual repairs/overhauls, fuels) Including expenditures for keeping the mobile equipment fleet in efficient operating condition.

3001800 Maintenance – Building and Improvements
(Awnings, electrical and plumbing supplies and services, gardening expenses, heating and cooling system repairs, minor alterations, fire extinguisher services, painting supplies and services, replacement of parts that do not result in an improvement, gardening expenses, weed, and pest control) Include expenditures for maintaining the useful life of buildings and improvements. Do not include lawnmowers, edger's, ladders, small and minor equipment, water, electric or gas utility bills, road contractual services, or road supplies.

3001900 Medical, dental and Lab Equipment
(Includes all types of lab, dental and medical supplies)

3002000 Memberships
(Includes all types of memberships into clubs, organizations, etc.)

3002200 Office Expenses
(Includes expenses for office type supplies and services)

3002201 Postage
(self-explanatory)

3002005 Grant Expenditures
(Expenditures from received state and federal grants)

3002300 Professional and Specialized Services
(Includes most professional and skilled services. Appraisals, architectural services are not included)

3002400 Publications and Legal Notices
(Includes expenses for the publication of legally required notices and reports)

3002500 Rents and Leased Equipment
(self-explanatory)

3002700 Small Tools and Minor Equipment
(Carpentry, machine, general-purpose tools, drafting, engineering, surveying tools, gardening tools, fire equipment) Include minor equipment regardless of life or value to require classification as a capital asset and replacement parts of such tools and instruments.

3002800 Special Department Expense
(Includes specialized supplies and services, generally peculiar to one or a few departments for which an account has not otherwise been provided)

3002900 Transportation and Travel
(Transportation and per diem of persons and things, fuel and mileage reimbursement, rental vehicle, meals, lodging, bus, train, airfares, other travel expenses.
3002901 Conferences and Training (includes registration, fees, and tuition)

3003000 Utilities
(Power, propane, water, etc.)

3006100 Buildings and Improvements
(self-explanatory)

3006200 Equipment
(self-explanatory)

3007000 Administrative Allocation – Transfer Out'
(A specific department's contribution towards the direct labor hours of management, accounting, and maintenance staff to process tasks for the specific department.

Spalding CSD Budget Worksheet - 2021/2022 FY

Account #		225 Fire Fund		21/22 FY		231 Rec Fund		21/22 FY		227 Sewer Fund		21/22 FY	
		20/21	actual	+ / -	budget	20/21	actual	+ / -	Recreation	20/21	actual	20/21	budget
	Balances and Income												
0100000	Cash Balance		-		-			-	-			-	-
2011200	Rental Income (chairs, tables, building)				-		-	-	-			-	-
2011200	Rental Income (Directory Signs)				-		-	-	-			-	-
2011200	Fire Apparatus Rental				-				-			-	-
2011200	Misc Income (Donations, Equipment Sales, Etc.)		-	-	-		-	-	-			-	-
2012200	Trust Account Transfers				-			1,602	1,602		50,000	50,000	-
2000903	Fire Parcel Assessment Fee (225 Fund)		32,724		32,724				-			-	-
2000903	Fire Parcel Assessment Fee Prior Year		2,110		2,110				-			-	-
2003000	Interest		1,439	-	1,439		-	-	-		-	-	-
2006200	State Grants		-	-	-				-			-	-
2007200	Federal Grants		-	-	-				-			-	-
2012200	Capital Improvement (Dev Imp Fees)				-				-			-	-
2008106	Sewer Service Fees				-				-			-	-
2010600	Sewer Operations/Maintenance Assessments				-				-	201,486	201,486	201,486	-
2000600	Other Charges Current Services				-		-		-	592	592	592	-
2001300	Annual Parking Permits				-		278	(278)	-			-	-
2001300	Day Use Fees				-		-		-			-	-
2001300	Dock Permit & Slip Sales				-				-			-	-
2012200	Operating Transfer in				-				-			-	-
	Revenue, Transfers In & Cash		36,273	-	36,273		278	1,324	1,602		202,078	252,078	289,953

Account #	Materials and Services	225 Fire Fund	Fire	231 Rec Fund	Recreation	227 Sewer Fund	Sewer	Total
3000100	Salaries and Wages	1,145	855	2,000	1,430	60,024	124,956	128,386
3000100	Volunteer Firefighter Stipend	-	-	-	-	-	-	-
3000211	Special District Benefits	185	60	245	172	2,365	14,995	15,412
3001100	Clothing and Personal	-	500	500	-	-	-	500
3001200	Communications	4,347	153	4,500	-	25,381	25,381	29,881
3001300	Food	69	431	500	-	14	65	565
3001400	Household Expenses	-	-	-	-	322	322	322
3001500	Insurance (workers Comp/auto/Liability)	14,450	-	14,450	-	14,817	14,817	29,267
3001700	Maintenance Equipment	-	-	-	-	8,456	8,456	8,456
3001701	Maintenance Vehicles & Fuel	10,000	(2,000)	8,000	-	3,446	4,446	12,446
3001800	Maintenance Building/Improvements	1,828	172	2,000	-	1,719	2,719	4,719
3001900	Medical Supplies	192	-	192	-	-	350	542
3002000	Memberships	-	-	-	-	1,970	1,970	1,970
3002200	Office Expenses	124	1	125	-	2,208	2,208	2,333
3002201	Postage	-	-	-	-	1,430	1,430	1,430
3002205	Grant Expenditures	-	-	-	-	-	-	-
3002300	Professional and Specialized Services	-	-	-	-	55,434	22,879	22,879
3002400	Publications and Legal Notices	-	-	-	-	676	676	676
3002500	Rents and Leased Equipment	-	-	-	-	3,588	3,600	3,600
3002700	Small Tools and Minor Equipment	2,174	1	2,175	-	2,840	3,000	5,175
3002800	Special Department Expense	-	-	-	-	750	750	750
3002900	Transportation and Travel	300	200	500	-	2,000	2,000	2,500
3002901	Conferences and Training	150	350	500	-	1,500	1,500	2,000
3003000	Utilities	274	26	300	-	9,758	10,758	11,058
3006100	Buildings/Improvements - Capital Improv.	-	-	-	-	-	-	-
3006200	Equipment	-	-	-	-	-	-	-
3007000	Administrative Allocation - Transfer Out	-	-	-	-	-	-	-
	Bond/Solar	-	-	-	-	4,800	4,800	4,800
	Capital Reserves %	-	-	-	-	-	-	-
Total Expenses & Input to Reserve Accounts		35,238	749	35,987	1,602	203,498	252,078	289,667
Budget Balance (Revenue Minus Total Expenses)		1,035	NEW Bal	286	-	(1,420)	-	286
TRUST ACCOUNTS		BALANCE	NEW Bal					
7603302	Recreation Trust	1,524						
7603383	Capital Improvement Fees (Fire)	17,879						
225	Fire Parcel Assessment Fees (Fire)	44,569						
GPR	General Purpose Revenue Fund (Fire)	6,475						
7603405	Capital Replacement Fund (Sewer)	300,051						
7603374	Bond Redemption Fund (Sewer)	201,911						
249138005	Renew & Replace Fund (Sewer)	71,128						
7603376	Bond Debt Service Reserve (Sewer) (US Bank)	472,454						

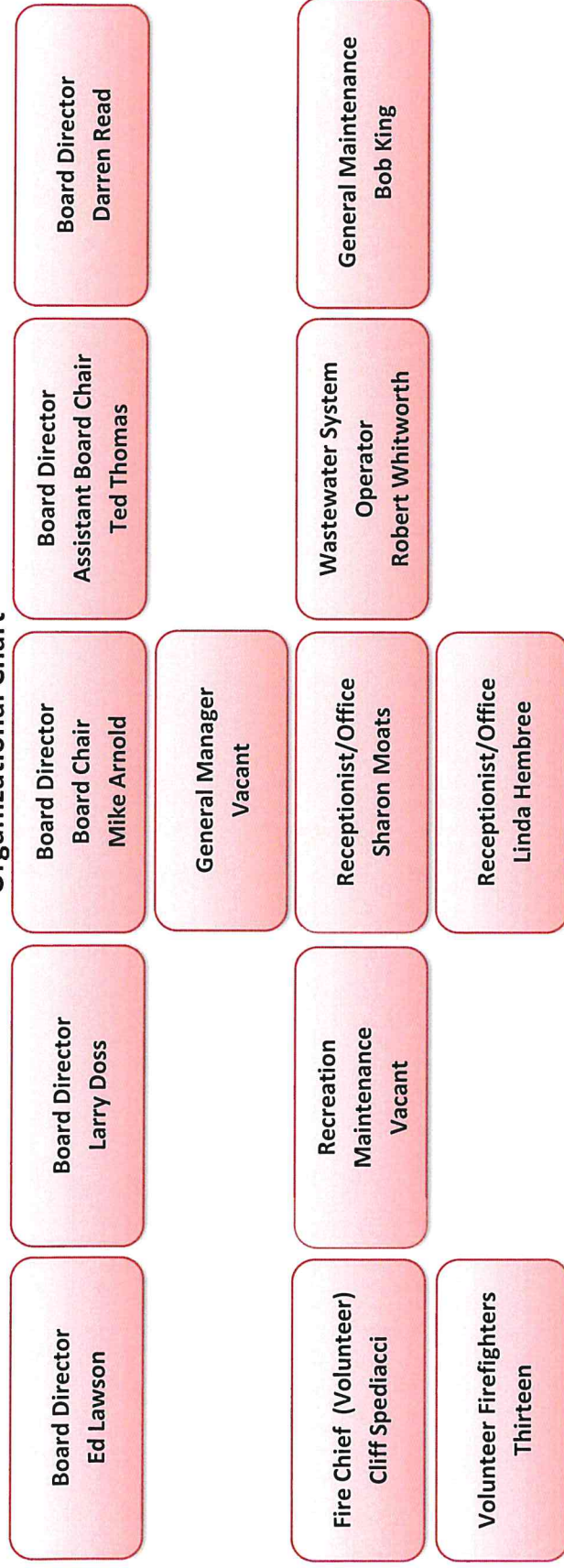
Spalding CSD Final Budget - 2021/2022 FY

		21/22 FY	21/22 FY	21/22 FY	21/22 FY	21/22 FY
Account #	Balances and Income	Fire budget	Recreation budget	Sewer budget	TOTAL BUDGET	
0100000	Cash Balance	-	-	-	-	-
2011200	Rental Income (chairs, tables, building)	-	-	-	-	-
2011200	Rental Income (Directory Signs)	-	-	-	-	-
2011200	Fire Apparatus Rental	-	-	-	-	-
2011200	Misc Income (Donations/Excess Property Sales)	-	-	-	-	-
2012200	Trust Account Transfers	-	1,602	50,000	51,602	
2000903	Fire Parcel Assessment Fee (225 Fund)	32,724	-	-	32,724	
2000903	Fire Parcel Assessment Fee Prior Year	2,110	-	-	2,110	
2003000	Interest	1,439	-	-	1,439	
2006200	State Grants	-	-	-	-	-
2007200	Federal Grants	-	-	-	-	-
2012200	Capital Improvement (Development Impact Fees)	-	-	-	-	-
2008106	Sewer Service Fees	-	-	-	-	-
2010600	Sewer Operations & Maintenance Assessments	-	-	201,486	201,486	
2000600	Other Charges Current Service	-	-	592	592	
2001300	Parking Permits	-	-	-	-	-
2001300	Day Use Fees	-	-	-	-	-
2001300	Dock Permit & Slip Sales	-	-	-	-	-
2012200	Operating Transfer In	-	-	-	-	-
	Revenue, Transfers In & Cash	36,273	1,602	252,078	289,953	

Account #	Materials and Services	Fire	Recreation	Sewer	Total
3000100	Salaries and Wages	2,000	1,430	124,956	128,386
3000100	Volunteer Firefighter Stipend	-	-	-	-
3000211	Special District Benefits	245	172	14,995	15,412
3001100	Clothing and Personal	500	-	-	500
3001200	Communications	4,500	-	25,381	29,881
3001300	Food	500	-	65	565
3001400	Household Expenses	-	-	322	322
3001500	Insurance (workers Comp/auto/Liability)	14,450	-	14,817	29,267
3001700	Maintenance Equipment	-	-	8,456	8,456
3001701	Maintenance Vehicles & Fuel	8,000	-	4,446	12,446
3001800	Maintenance Building/Improvements	2,000	-	2,719	4,719
3001900	Medical Supplies	192	-	350	542
3002000	Memberships	-	-	1,970	1,970
3002200	Office Expenses	125	-	2,208	2,333
3002201	Postage	-	-	1,430	1,430
3002205	Grant Expenditures	-	-	-	-
3002300	Professional and Specialized Services	-	-	22,879	22,879
3002400	Publications and Legal Notices	-	-	676	676
3002500	Rents and Leased Equipment	-	-	3,600	3,600
3002700	Small Tools and Minor Equipment	2,175	-	3,000	5,175
3002800	Special Department Expense	-	-	750	750
3002900	Transportation and Travel	500	-	2,000	2,500
3002901	Conferences and Training	500	-	1,500	2,000
3003000	Utilities	300	-	10,758	11,058
3006100	Capital Improvement	-	-	-	-
3006200	Equipment	-	-	-	-
3007000	Administrative Allocation - TRF Out	-	-	-	-
	Bond/Solar	-	-	4,800	4,800
Total Expenses & Input to Reserve Accounts		35,987	1,602	252,078	289,667
Budget Balance (Revenue Minus Total Expenses)		286	-	-	286
	Trust Accounts	Account Balances	Adjusted Balances		
7603302	Recreation Trust	\$ 1,523.77	\$ -		
7603383	Capital Improvement Fees (Fire)	\$ 17,879.00	\$ -		
225	Fire Parcel Assessment Fees (Fire)	\$ 44,569.00	\$ -		
GPR	General Purpose Revenue Fund (Fire)	\$ 6,475.00	\$ -		
7603405	Capital Replacement Fund (Sewer)	\$ 300,050.85	\$ -		
7603374	Bond Redemption Fund (Sewer)	\$ 201,910.88	\$ -		
249138005	Renew & Replace Fund (Sewer)	\$ 71,127.64	\$ -		
7603376	Bond Debt Service Reserve (Sewer)	\$ 472,454.00	\$ -		

Spalding CSD Employee compensation, Board Info, & District Fees					
Positions	Hourly	Weekly	Annually	Hourly/Salary	Weekly Hours
Sewer Department			Annual	Total	\$124,956.00
General Manager	\$36.00	\$864.00	\$44,928.00	Salary	24
Receptionist & Office Staff Manager	\$16.00	\$384.00	\$19,968.00	Hourly	24
Receptionist & Office Staff	\$15.00	\$360.00	\$18,720.00	Hourly	24
Wastewater System Operator	\$25.00	\$600.00	\$31,200.00	Hourly	24
General Maintenance	\$13.00	\$195.00	\$10,140.00	Hourly	15
Recreation Department			Annual	Total	\$1,430.00
Recreation Maintenance	\$13.00	\$65.00	\$1,430.00	Hourly	5
Board Members		Position	Term Expires	Start Date	Form 700 Ethics
Mike Arnold	Chair	12/5/2023	12/5/2014	3/31/2021	9/15/2020
Ted Thomas	Vice Chair	12/5/2024	6/12/2013	3/31/2021	3/20/2020
Larry Doss	Member	12/5/2024	11/2/2012	3/31/2021	6/15/2020
Ed Lawson	Member	12/5/2023	4/11/2018	3/31/2021	9/11/2020
Darren Read	Member	12/5/2023	5/11/2018	3/31/2021	8/13/2021
Sewer Fees for Service			Amount	Unit	Proposed
Sewer Connection			200.00	Per EDU	\$ 1,500
Sewer Operations and Maintenance Fee, Annual			300.00	Annually	\$ 312
Sewer Operations and Maintenance Fee, Quarterly			78.00	Quarterly	
Wastewater Assistance			35.00	Per Hour	\$ 55
Recreation Fees					
Parking permit for Boat Launch, Annual Non-Resident			75.00	Annually	
Day use parking permit, 1 day			8.00	1 Day	
Day use parking permit, 2 day			15.00	2 Day	
Day use parking permit, 3 day			22.00	3 Day	
Day use parking permit, 4 days			29.00	4 Day	
Day use parking permit, 5 days			36.00	5 Day	
Dock application			10.00	Each	
Boat dock slip			25.00	Daily	
Other - Miscellaneous Fees					
Kiosk Advertising			30.00	Annually	
Photo Copy per Page			0.25	Each Page	
Fax per Page			0.25	Each Page	
Chair Rental (requires \$100 refundable cleaning deposit)			4.00	Ea. Per Day	
Table Rental (requires \$100 refundable cleaning deposit)			10.00	Ea. Per Day	
Kitchen Rental (\$200 refundable cleaning deposit/4 hour min rental)			35.00	Per Hour	
Kitchen Rental, Daily Rate (8 hours) (Requires \$200 refundable cleaning deposit)			300.00	Daily	
Community Center Rental (Requires \$200 refundable cleaning deposit/4 hour min rental)			45.00	Per Hour	\$ 35
Community Center Rental, Daily Rate (8 hours) (Requires \$200 refundable cleaning deposit)			300.00	Daily	
Hydrant Water			0.03	Per Gallon	
Fire Department Fire Apparatus Rental (See current Assistance by Hire agreement)					

Spalding CSD
Organizational Chart





Sewer- Recreation & Fire Protection

Spalding Community Services District

<https://www.spaldingcsd.org>

502-907 Mahogany Way Susanville, CA 96130 • (530) 825-3258

August 15, 2021

TO: Board of Directors

FROM: Darren Read & Mike Arnold, Board Director's

SUBJECT: Recommended Budget for Fiscal Year 2021-22

We are submitting for your consideration, the Fiscal Year 21-22 Recommended Budget. The Recommended Budget is as accurate of a spending plan for the upcoming year as I can provide based on the numbers provided by Lassen County.

The District continues to face several future uncertainties. Some of the uncertainties include:

- Costs are increasing and revenue is not
- Collected revenue is not sufficient to plan for future capital replacement fund contingencies
- Tight budgets do not support the recruitment and retention of long term employees

Some notable budget changes for the 21-22 FY:

Miscellaneous

- All trust accounts are approximate and are subject to change. We are working with Lassen County on current correct figures, but as of today, the county has not completed processing last fiscal year's district expenditures.

Fire

- The Fire Department's annual budget is based on revenue generated through the Fire Department's parcel assessment fee
- The Fire Department has \$2,245 set aside for salary, wages, and special district benefits. This is the Fire Department's contribution towards the direct labor hours of the office and maintenance staff to process tasks for the Fire Department. When staff performs work for the fire department, they can code their work hours to the Fire Department.
- The Fire Department's budget is not sufficient to fund the total annual needs of the Fire Department and future capital asset purchases. If it weren't for community donations and the occasional rental of the department's fire apparatus to state and federal fire departments on wildland fires, the fire department budget would be in the red. The only guaranteed annual Fire Department funding source is the parcel assessment fee for fire protection paid by the district's property owners.

Recommendations to increase the department's revenue

- Increase the annual parcel assessment for the Fire Department

MEMBERS OF THE BOARD

Mike Arnold • Ted Thomas • Larry Doss • Ed Lawson • Darren Read



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Recreation

- The Recreation Department's budget is generated from collected parking and boat launch permit fees
- This fiscal year we anticipate generating no funds for the recreation budget due to Eagle Lakes' low water level. However, there will still be a need for minimal maintenance to be performed in the recreation area. Recreation will take out a loan from the Sewer Department for \$1,602 to pay staff to complete the required maintenance tasks.

Sewer

- The Sewer Department's budget is generated from collected annual and quarterly operations and maintenance fees from sewer system users
- Once our wastewater sewer operator obtains his Wastewater Sewer Operator Grade 1 certification, the pay for that position will increase
- The Sewer Departments' budget is not sufficient to fund the total annual needs of the Sewer Department. Specifically, future capital asset purchases, annual maintenance for buildings, sewer systems, or system improvements
- The Sewer Department now has an annual renewal and replacement budget. This Fund was established as part of the refinance of the Sewer Bond in 2016. The authorization of this assessment was done as part of the original Engineer's Report dated April 6, 2006, and the Reassessment Report dated July 2017. These funds are available for the Renewal and Replacement of Sewer System components. This Fund is restricted to maintain Sewer System components only and may not be used for other District expenses. These funds are available as long as the Bond Debt Service Reserve Fund (BDSRF) is fully funded, which it is at present. If the BDSRF falls below minimum requirements, this assessment is used to bring the BDSRF back to the required levels. It is very important to limit delinquencies and defaults of the Sewer Bond Assessment to continue to allow the District access to this fund to maintain the Sewer System in its original condition.

Recommendation to save funds or create revenue

- Complete the rate study and adjust the annual assessment accordingly
- Aggressively pursue collection of delinquent O & M fees and Bond Assessment defaults

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