

# Willow Creek Community Services District (WCCSD)

## Annual Budget 2018 / 2019

Page: 1 of 5

date: May 16, 2018

WATER Department	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
<u>Ordinary Operating Revenue</u>			
4010 Water Sales	\$ 700,000.00	\$ 710,000.00	\$ 710,000.00
Miscellaneous Income (hydrant, fire)	\$ 500.00	\$ 500.00	\$ -
4110 Reconnect Fees	\$ -	\$ 500.00	
4200 Water Adjustments	\$ -	\$ -	
Total Operating Revenue (Gross Profit)	\$ 700,500.00	\$ 711,000.00	\$ 710,000.00
<u>Ordinary Operating Expense</u>			
6040 Maintenance (Water Treatment and Distribution)	\$ 30,000.00	\$ 30,000.00	\$ 25,000.00
6052 Water Treatment Utilities	\$ 90,000.00	\$ 90,000.00	\$ 95,000.00
6063 Water Treatment Operating Supplies	\$ 16,000.00	\$ 18,000.00	\$ 18,000.00
6073 Water Treatment Lab Fees	\$ 4,000.00	\$ 3,000.00	\$ 3,500.00
6074 Use Permits U.S.F.S.	\$ 200.00	\$ 200.00	\$ 200.00
6083 Water Treatment Fees & Licenses	\$ 1,000.00	\$ 8,500.00	\$ 5,000.00
7000 Personnel Costs (Payroll taxes, Health Insurance, PERS)	\$ -	\$ 132,000.00	\$ 142,000.00
7010 Office Expenses	\$ 20,000.00	\$ 24,000.00	\$ 24,000.00
7020 Insurance (Liab, comp, SDRMA)	\$ 22,000.00	\$ 22,000.00	\$ 24,000.00
7030 Maintenance (Office)	\$ -	\$ 6,000.00	\$ 6,000.00
7040 Travel & Meetings	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00
7041 Education & Training	\$ 1,500.00	\$ 3,500.00	\$ 3,500.00
7045 Membership Dues	\$ 1,000.00	\$ 3,000.00	\$ 3,200.00
7050 Depreciation	\$ 90,000.00	\$ 84,000.00	\$ 84,000.00
7080 Trucks	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
7100 Professional fees (Legal, Engineers)	\$ 7,000.00	\$ 5,000.00	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00
7120 Audit Fees	\$ 6,100.00	\$ 6,200.00	\$ 6,200.00
7125 Uniforms	\$ -	\$ 1,200.00	\$ 1,200.00
7130 Miscellaneous Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Payroll Expenses (Payroll, CalPERS Unfunded)	\$ 390,000.00	\$ 243,000.00	\$ 261,000.00
Total Ordinary Operating Expense	\$ 699,800.00	\$ 700,100.00	\$ 726,800.00
Ordinary Operating Income (Loss)	\$ 700.00	\$ 10,900.00	\$ (16,800.00)
Total Payroll, Calpers, Taxes & Health Insurance (items 7000+7130)	\$ 390,000.00	\$ 375,000.00	\$ 403,000.00

**Willow Creek Community Services District (WCCSD)**  
**Annual Budget 2018 / 2019**

Page: 2 of 5

WATER (continued)	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
<b>Other Operating Income</b>			
8010 Interest Income	\$ -	\$ 90.00	\$ 400.00
8020 Interest Income Restricted - From CCCU CD	\$ -	\$ 600.00	\$ 200.00
8030 Other Income Restricted - Expansion Fees	\$ -	\$ -	
8040 Other Income Unrestricted	\$ -	\$ -	
9500 Sale surplus property	\$ -	\$ -	
Total Other Operating Income	\$ -	\$ 690.00	\$ 600.00
<b>Other Operating Expense</b>			
9000 Davis Grunsky interest payment	\$ 17,800.00	\$ 16,048.04	\$ 16,048.04
Total Other Operating Expense	\$ 17,800.00	\$ 16,048.04	\$ 16,048.04
Other Operating Income (Loss)	\$ (17,800.00)	\$ (15,358.04)	\$ (15,448.04)
Total Operating Income	\$ 700,500.00	\$ 711,690.00	\$ 710,600.00
Total Operating Expense	\$ 717,600.00	\$ 716,148.04	\$ 742,848.04
Net Operating Income (Loss)	\$ (17,100.00)	\$ (4,458.04)	\$ (32,248.04)
Net Operating Income (Loss) without Depreciation	\$ 72,900.00	\$ 79,541.96	\$ 51,751.96
<b>Non-Operating Income</b>			
Income from 9525 Property Tax (Davis Grunsky)	\$ 41,104.00	\$ 41,100.10	\$ 41,100.10
Income from 2500 Property Tax (Recreation to water)	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Income from 2500 Property Tax (audit, liability ins)	\$ 28,500.00	\$ 28,500.00	\$ 30,200.00
Income from 2500 Property Tax (Wastewater to water)	\$ 5,000.00	\$ -	\$ -
Income from General Savings (Employee retirement)	\$ 21,000.00	\$ -	\$ -
Total Non-Operating Income	\$ 115,604.00	\$ 89,600.10	\$ 91,300.10
<b>Non-Operating Expense</b>			
Davis Grunsky Loan (excluding interest)	\$ 23,340.00	\$ 25,052.06	\$ 25,052.06
Treatment Plant SRF Loan	\$ 24,000.00	\$ 23,550.00	\$ 23,550.00
Total Non-Operating Expense	\$ 47,340.00	\$ 48,602.06	\$ 48,602.06
Non-Operating Income (Loss)	\$ 68,264.00	\$ 40,998.04	\$ 42,698.04
Total Income	\$ 816,104.00	\$ 801,290.10	\$ 801,900.10
Total Expense	\$ 764,940.00	\$ 764,750.10	\$ 791,450.10
<b>Total Income (Loss)</b>	<b>\$ 51,164.00</b>	<b>\$ 36,540.00</b>	<b>\$ 10,450.00</b>
Total Income (Loss) without Depreciation	\$ 141,164.00	\$ 120,540.00	\$ 94,450.00
<b>Special Projects: (investments from savings)</b>			
GIS data gathering, mapping & water CAD analysis		\$ 10,000.00	

# Willow Creek Community Services District (WCCSD)

## Annual Budget 2018 / 2019

Page: 3 of 5

date: May 16, 2018

RECREATION Department	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
<u>Ordinary Income</u>			
4020 Rental Income - Kimtu Cookhouse	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
4112 Tournament Fees	\$ 500.00	\$ -	\$ -
4114 Campground	\$ 20,000.00	\$ 21,000.00	\$ 21,000.00
4115 Kimtu Beach	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
4116 Veterans Park	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
4120 Six Rivers Rentals	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00
4140 Creek Side Park	\$ 500.00	\$ 500.00	\$ 200.00
Total Ordinary Income	\$ 41,500.00	\$ 43,500.00	\$ 43,700.00
<u>Ordinary Expenses</u>			
6020 Maintenance (all parks)	\$ 9,000.00	\$ 10,000.00	\$ 8,000.00
6050 Power, Utilities, Trash	\$ 6,800.00	\$ 8,000.00	\$ 10,000.00
6054 Caretaker utilities	\$ 3,000.00	\$ 3,000.00	\$ 900.00
6060 Supplies			\$ 3,000.00
6070 Miscellaneous (all parks)	\$ 1,000.00	\$ 1,000.00	\$ 500.00
6081 Special Use Permit	\$ 1,000.00	\$ 850.00	\$ 1,100.00
6091 Kimtu Outside Services			
7010 Office	\$ 1,000.00	\$ 750.00	\$ 200.00
7012 Bank Fees			\$ 210.00
7050 Depreciation	\$ -	\$ 18,883.00	\$ 8,100.00
7080 Trucks	\$ 750.00	\$ 300.00	\$ 700.00
7081 Mileage			
7083 Mowers	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7100 Professional Fees	\$ 500.00	\$ 500.00	\$ 500.00
7120 Outside Services			
7130 Camp Host	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
7140 Misc. Expense			
7200 Downtown parks	\$ 5,000.00	\$ 9,000.00	\$ 9,000.00
7202 Restrooms	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
7203 Community Commons	\$ 2,000.00	\$ 200.00	\$ 200.00
7204 Creek Side Park	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00
7205 Downtown misc	\$ 2,500.00	\$ 1,000.00	\$ 200.00
7300 Six Rivers Community Center		\$ 500.00	\$ 1,000.00
Total Ordinary Expenses	\$ 41,150.00	\$ 65,583.00	\$ 55,210.00
Operating Income (Loss)	\$ 350.00	\$ (22,083.00)	\$ (11,510.00)

## Willow Creek Community Services District (WCCSD) Annual Budget 2018 / 2019

Page: 4 of 5

### RECREATION (continued)

Other Operating Income			
Income from 2500 Property Tax	\$ 20,000.00	\$ 30,000.00	\$ 25,000.00
Total Other Operating Income	\$ 20,000.00	\$ 30,000.00	\$ 25,000.00
Other Operating Expense			
Payment to Water department	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Total Other Operating Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Other Operating Income (Loss)	\$ -	\$ 10,000.00	\$ 5,000.00
Total Income	\$ 61,500.00	\$ 73,500.00	\$ 68,700.00
Total Expense	\$ 61,150.00	\$ 85,583.00	\$ 75,210.00
<b>Total Income (Loss)</b>	<b>\$ 350.00</b>	<b>\$ (12,083.00)</b>	<b>\$ (6,510.00)</b>
Total Income (Loss) without depreciation	\$ 350.00	\$ 6,800.00	\$ 1,590.00
Special Recreation Projects: (investments from savings)			
Playground equipment	\$ 12,000.00	\$ -	\$ -
Fence	\$ -	\$ -	\$ -
Downtown Shade/Drainage	\$ 25,000.00	\$ 15,000.00	\$ -
Camp Kimtu Cookhouse cosmetic upgrades	\$ -	\$ 5,000.00	\$ -

## Willow Creek Community Services District (WCCSD) Annual Budget 2018 / 2019

Page: 5 of 5

date: May 16, 2018

STREET LIGHTS	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
Street Lights Expense & Income			
Business payments	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Street Light Expense (PG&E)	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Total Income (Loss)	\$ -	\$ -	\$ -
WASTEWATER Department	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
Wastewater Income			
SWRCB Grant	\$ -	\$ -	\$ 5,300,000.00
USDA Grant	\$ -	\$ -	\$ 1,200,000.00
Income from 2500 Property Tax	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00
Total Wastewater Income	\$ 5,000.00	\$ 5,000.00	\$ 6,515,000.00
Wastewater Expense:			
GHD engineering including subcontract	\$ -	\$ -	\$ 1,300,000.00
Contractor for wastewater construction	\$ -	\$ -	\$ 4,840,000.00
Land purchase	\$ -	\$ -	\$ 360,000.00
Payment to Water department	\$ 5,000.00	\$ -	\$ -
Travel	\$ -	\$ 500.00	\$ 500.00
Training for operator	\$ -	\$ 2,000.00	\$ 1,000.00
Total Wastewater Expenses	\$ 5,000.00	\$ 2,500.00	\$ 6,501,500.00
Total Income (Loss)	\$ 0.00	\$ 2,500.00	\$ 13,500.00

### Total WCCSD Budgets

	Projected 2016 / 2017	Projected 2017 / 2018	Projected 2018 / 2019
Water Department	\$ 700,500.00	\$ 711,000.00	\$ 710,000.00
Special Projects (Water Department)	\$ -	\$ 10,000.00	\$ -
Recreation Department	\$ 41,500.00	\$ 43,500.00	\$ 43,700.00
Special Projects (Recreation)	\$ -	\$ 20,000.00	\$ -
Street Lights	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Wastewater Department	\$ 5,000.00	\$ 5,000.00	\$ 6,515,000.00
Total WCCSD Budget	\$ 750,600.00	\$ 793,100.00	\$ 7,272,300.00

Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 28,500.00	\$ 28,500.00	\$ 30,200.00
Recreation Department	\$ 20,000.00	\$ 30,000.00	\$ 25,000.00
Wastewater Department	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00
	\$ 53,500.00	\$ 63,500.00	\$ 70,200.00
2500 Property Tax allocations from County	\$ 73,176.48		