

Willow Creek Community Services District (WCCSD)
Annual Budget 2017 / 2018

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date: May 25, 2017

WATER Department	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
<u>Ordinary Operating Revenue</u>			
4010 Water Sales	\$ 698,000.00	\$ 700,000.00	\$ 710,000.00
Miscellaneous Income (hydrant, fire)	\$ 500.00	\$ 500.00	\$ 500.00
4110 Reconnect Fees	\$ -	\$ -	\$ 500.00
4200 Water Adjustments	\$ -	\$ -	\$ -
Total Operating Revenue (Gross Profit)	\$ 698,500.00	\$ 700,500.00	\$ 711,000.00
<u>Ordinary Operating Expense</u>			
6040 Maintenance (Water Treatment and Distribution)	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6052 Water Treatment Utilities	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
6063 Water Treatment Operating Supplies	\$ 15,000.00	\$ 16,000.00	\$ 18,000.00
6073 Water Treatment Lab Fees	\$ 4,000.00	\$ 4,000.00	\$ 3,000.00
6074 Use Permits U.S.F.S.	\$ 200.00	\$ 200.00	\$ 200.00
6083 Water Treatment Fees & Licenses	\$ 1,000.00	\$ 1,000.00	\$ 8,500.00
7010 Office Expenses	\$ 20,000.00	\$ 20,000.00	\$ 24,000.00
7020 Insurance (Liab, comp, SDRMA)	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
7030 Maintenance (Office)	\$ -	\$ -	\$ 6,000.00
7040 Travel & Meetings	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
7041 Education & Training	\$ 1,500.00	\$ 1,500.00	\$ 3,500.00
7045 Membership Dues	\$ 1,000.00	\$ 1,000.00	\$ 3,000.00
7050 Depreciation	\$ 90,000.00	\$ 90,000.00	\$ 84,000.00
7080 Trucks	\$ 17,000.00	\$ 16,000.00	\$ 16,000.00
7100 Professional fees	\$ 5,000.00	\$ 7,000.00	\$ 5,000.00
7110 Outside Services	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00
7120 Audit Fees	\$ 6,500.00	\$ 6,100.00	\$ 6,200.00
7125 Uniforms	\$ -	\$ -	\$ 1,200.00
7130 Miscellaneous Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Employee (Payroll,PERS,MED,SS,UI/med)	\$ 362,756.00	\$ 390,000.00	\$ 375,000.00
Total Ordinary Operating Expense	\$ 670,956.00	\$ 699,800.00	\$ 700,100.00
Operating Income (Loss) [Net Ordinary Income]	\$ 27,544.00	\$ 700.00	\$ 10,900.00

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WATER (continued)	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
Other Operating Income			
8010 Interest Income	\$ -	\$ -	\$ 90.00
8020 Interest Income Restricted - From CCCU CD	\$ -	\$ -	\$ 600.00
8030 Other Income Restricted - Expansion Fees	\$ -	\$ -	\$ -
8040 Other Income Unrestricted	\$ -	\$ -	\$ -
9500 Sale surplus property	\$ -	\$ -	\$ -
Total Other Operating Income	\$ -	\$ -	\$ 690.00
Other Operating Expense			
Davis Grunsky interest	\$ 17,800.00	\$ 17,800.00	\$ 16,048.04
Total Other Operating Expense	\$ 17,800.00	\$ 17,800.00	\$ 16,048.04
Other Operating Income (Loss)	\$ (17,800.00)	\$ (17,800.00)	\$ (15,358.04)
Total Operating Income	\$ 698,500.00	\$ 700,500.00	\$ 711,690.00
Total Operating Expense	\$ 688,756.00	\$ 717,600.00	\$ 716,148.04
Net Income	\$ 9,744.00	\$ (17,100.00)	\$ (4,458.04)
Non-Operating Income			
Income from 9525 Property Tax (Davis Grunsky)	\$ 41,104.00	\$ 41,104.00	\$ 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	\$ 28,500.00
Income from 2500 Property Tax (Wastewater to water)	\$ 5,000.00	\$ 5,000.00	\$ -
Income from General Savings (Employee retirement)	\$ -	\$ 21,000.00	\$ -
Total Non-Operating Income	\$ 94,604.00	\$ 115,604.00	\$ 89,600.10
Non-Operating Expense			
Davis Grunsky Loan (excluding interest)	\$ 23,304.00	\$ 23,340.00	\$ 25,052.06
Treatment Plant SRF Loan	\$ 24,000.00	\$ 24,000.00	\$ 23,550.00
Total Non-Operating Expense	\$ 47,304.00	\$ 47,340.00	\$ 48,602.06
Non-Operating Income (Loss)	\$ 47,300.00	\$ 68,264.00	\$ 40,998.04
Total Income	\$ 793,104.00	\$ 816,104.00	\$ 801,290.10
Total Expense	\$ 736,060.00	\$ 764,940.00	\$ 764,750.10
Total Income (Loss)	\$ 57,044.00	\$ 51,164.00	\$ 36,540.00
Total Income (Loss) without depreciation	\$ 147,044.00	\$ 141,164.00	\$ 120,540.00
Special Projects: (investments from savings)			
Bussel Tank Project	\$ 282,000.00		
GIS data gathering, mapping & water CAD analysis			\$ 10,000.00

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RECREATION Department	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
<u>Ordinary Income</u>			
4020 Rental Income - Kimtu Cookhouse	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
4112 Tournament Fees	\$ 500.00	\$ 500.00	\$ -
4114 Campground	\$ 18,000.00	\$ 20,000.00	\$ 21,000.00
4115 Kimtu Beach	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
4116 Veterans Park	\$ 500.00	\$ 1,000.00	\$ 1,500.00
4120 Six Rivers Rentals	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00
4140 Creek Side Park	\$ 250.00	\$ 500.00	\$ 500.00
Total Ordinary Income	\$ 38,750.00	\$ 41,500.00	\$ 43,500.00
<u>Ordinary Expenses</u>			
6020 Maintenance (all parks)	\$ 9,000.00	\$ 9,000.00	\$ 10,000.00
6050 Power, Utilities, Trash	\$ 6,800.00	\$ 6,800.00	\$ 8,000.00
6054 Caretaker utilities, supplies	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
6070 Miscellaneous (all parks)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
6081 Special Use Permit	\$ 1,000.00	\$ 1,000.00	\$ 850.00
7010 Office	\$ 1,000.00	\$ 1,000.00	\$ 750.00
7050 Depreciation	\$ -	\$ -	\$ 18,883.00
7080 Trucks	\$ 750.00	\$ 750.00	\$ 300.00
7083 Mowers	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7100 Professional Fees	\$ 500.00	\$ 500.00	\$ 500.00
7130 Camp Host Gas Money	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
7200 Downtown (mowing, cleanup)	\$ 2,500.00	\$ 5,000.00	\$ 9,000.00
7202 Restrooms	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
7203 Community Commons	\$ 1,500.00	\$ 2,000.00	\$ 200.00
7204 Creek Side Park	\$ 1,750.00	\$ 2,000.00	\$ 5,000.00
7205 Downtown	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00
7300 Six Rivers Community Center	\$ -	\$ -	\$ 500.00
Total Ordinary Expenses	\$ 36,900.00	\$ 41,150.00	\$ 65,583.00
Operating Income (Loss)	\$ 1,850.00	\$ 350.00	\$ (22,083.00)

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RECREATION (continued)

Other Operating Income			
Income from 2500 Property Tax	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
Total Other Operating Income	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
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
Total Income	\$ 58,750.00	\$ 61,500.00	\$ 73,500.00
Total Expense	\$ 56,900.00	\$ 61,150.00	\$ 85,583.00
Total Income (Loss)	\$ 1,850.00	\$ 350.00	\$ (12,083.00)
Total Income (Loss) without depreciation	\$ 1,850.00	\$ 350.00	\$ 6,800.00
Special Recreation Projects: (investments from savings)			
Playground equipment	\$ 12,000.00	\$ 12,000.00	\$ -
Fence	\$ 4,000.00	\$ -	\$ -
Downtown Shade/Drainage	\$ -	\$ 25,000.00	\$ 15,000.00
Camp Kimto Cookhouse cosmetic upgrades	\$ -	\$ -	\$ 5,000.00

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STREET LIGHTS	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
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	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
Wastewater Income:			
SWRCB Grant	\$ 200,000.00	\$ -	\$ -
Income from 2500 Property Tax:	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Wastewater Income	\$ 205,000.00	\$ 5,000.00	\$ 5,000.00
Wastewater Expense:			
GHD engineering	\$ 200,000.00	\$ -	\$ -
Payment to Water department	\$ 5,000.00	\$ 5,000.00	\$ -
Travel	\$ -	\$ -	\$ 500.00
Training for operator:	\$ -	\$ -	\$ 2,000.00
Total Wastewater Expense	\$ 205,000.00	\$ 5,000.00	\$ 2,500.00
Total Income (Loss)	\$ 0.00	\$ 0.00	\$ 2,500.00

Total WCCSD Budgets

	Projected 2015 / 2016	Projected 2016 / 2017	Projected 2017 / 2018
Water Department	\$ 698,500.00	\$ 700,500.00	\$ 711,000.00
Special Projects (Water Department)	\$ 282,000.00	\$ -	\$ 10,000.00
Recreation Department	\$ 38,750.00	\$ 41,500.00	\$ 43,500.00
Special Projects (Recreation)	\$ -	\$ -	\$ 20,000.00
Street Lights	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Wastewater	\$ 205,000.00	\$ 5,000.00	\$ 5,000.00
Total WCCSD Budget:	\$ 1,227,850.00	\$ 750,600.00	\$ 793,100.00

Total allocation of 2500 Property Tax

Water Department - Audit & Liability Insurance	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00
Recreation Department	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
Wastewater Department	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	\$ 53,500.00	\$ 53,500.00	\$ 63,500.00

2500 Property Tax allocations from County: \$ 70,938.90