

**Willow Creek Community Services District (WCCSD)**  
 ~ DRAFT ~ Annual Budget 2020 / 2021

WATER Department	Actual 2018 / 2019	Actual (estimated) 2019 / 2020	Projected 2020 / 2021
<u>Ordinary Operating Revenue</u>			
4010 Water Sales	\$ 680,504.10	\$ 678,000.00	\$ 700,000.00
Miscellaneous Income (hydrant, fire)		\$ -	\$ -
4110 Reconnect Fees	\$ 3,090.00		
4200 Water Adjustments	\$ (7,903.70)	\$ (2,707.00)	
Total Operating Revenue (Gross Profit)	\$ 675,690.40	\$ 675,293.00	\$ 700,000.00
<u>Ordinary Operating Expense</u>			
6040 Maintenance (Water Treatment and Distribution)	\$ 42,048.23	\$ 29,600.00	\$ 35,000.00
Leak Detection Services			\$ 5,000.00
6052 Water Treatment Utilities	\$ 105,636.70	\$ 110,400.00	\$ 115,000.00
6063 Water Treatment Operating Supplies	\$ 19,417.93	\$ 27,900.00	\$ 28,000.00
6073 Water Treatment Lab Fees	\$ 2,998.00	\$ 3,570.00	\$ 3,600.00
6074 Use Permits U.S.F.S.	\$ 656.91	\$ -	\$ 650.00
6083 Water Treatment Fees & Licenses	\$ 3,855.28	\$ 5,950.00	\$ 6,000.00
7000 Personnel Costs (Health Insurance)	\$ 95,192.12	\$ 93,600.00	\$ 93,600.00
Personnel Costs (District share of CalPERS)	\$ 13,303.51	\$ 14,400.00	\$ 17,400.00
7010 Office Expenses	\$ 22,545.17	\$ 26,600.00	\$ 25,000.00
7020 Insurance - Liability (SDRMA)	\$ 21,254.41	\$ 22,473.95	\$ 28,700.00
Insurance - comp (note: comp. for 17/18 was paid at end of 16/17)	\$ 11,295.09	\$ 6,071.86	\$ 7,000.00
7030 Maintenance (Office)	\$ 5,971.01	\$ 10,000.00	\$ 10,000.00
7040 Travel & Meetings	\$ 1,136.32	\$ 111.00	\$ 1,000.00
7041 Education & Training	\$ 1,240.00	\$ 1,555.00	\$ 2,000.00
7045 Membership Dues	\$ 2,966.00	\$ 4,685.00	\$ 5,000.00
7050 Depreciation	\$ 87,146.22	\$ 88,680.00	\$ 87,000.00
7080 Trucks	\$ 12,504.18	\$ 14,067.00	\$ 14,000.00
7100 Professional fees (Legal, Engineers)	\$ 890.14	\$ -	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 819.91	\$ 107.70	\$ 1,000.00
7120 Audit Fees	\$ 9,385.00	\$ 16,226.87	\$ 10,000.00
7125 Uniforms	\$ 1,173.99	\$ 1,905.43	\$ 1,000.00
7130 Miscellaneous Expenses	\$ 7,022.75	\$ -	\$ 1,000.00
Payroll Expenses - CalPERS Unfunded	\$ 27,547.08	\$ 32,750.00	\$ 33,500.00
Payroll Expenses - Payroll	\$ 230,608.26	\$ 265,000.00	\$ 269,000.00
Total Ordinary Operating Expense	\$ 728,397.41	\$ 775,653.81	\$ 801,450.00
Ordinary Operating Income (Loss)	\$ (52,707.01)	\$ (100,360.81)	\$ (101,450.00)
Total Payroll, Taxes & Health Insurance (items 7000+7130)	\$ 339,103.89	\$ 373,000.00	\$ 380,000.00

**Willow Creek Community Services District (WCCSD)**  
 ~ DRAFT ~ Annual Budget 2020 / 2021

Page: 2 of 5

WATER (continued)	Actual 2018 / 2019	Actual (estimated) 2019 / 2020	Projected 2020 / 2021
<b>Other Operating Income</b>			
8010 Interest Income		\$ 93.68	\$ -
8020 Interest Income Restricted - From CCCU CD	\$ 1,807.51	\$ 1,570.00	\$ 1,800.00
8030 Other Income Restricted - Expansion Fees	\$ 14,000.00	\$ (3,500.00)	
8040 Other Income Unrestricted		\$ (517.00)	
9500 Sale surplus property			
Total Other Operating Income	\$ 15,807.51	\$ (2,353.32)	\$ 1,800.00
<b>Other Operating Expense</b>			
9000 Davis Grunsky interest payment	\$ 16,048.04	\$ 16,048.04	\$ 16,048.04
Total Other Operating Expense	\$ 16,048.04	\$ 16,048.04	\$ 16,048.04
Other Operating Income (Loss)	\$ (240.53)	\$ (18,401.36)	\$ (14,248.04)
Total Operating Income	\$ 691,497.91	\$ 672,939.68	\$ 701,800.00
Total Operating Expense	\$ 744,445.45	\$ 791,701.85	\$ 817,498.04
Net Operating Income (Loss)	\$ (52,947.54)	\$ (118,762.17)	\$ (115,698.04)
Net Operating Income (Loss) without Depreciation	\$ 34,198.68	\$ (30,082.17)	\$ (28,698.04)
<b>Non-Operating Income</b>			
Income from 9525 Property Tax (Davis Grunsky)	\$ 41,100.10	\$ 41,100.10	\$ 41,100.10
Income from 2500 Property Tax (audit, liability ins)	\$ 28,623.95	\$ 38,700.82	\$ 38,700.00
Income from 2500 Property Tax (Recreation to water)	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Income from 2500 Property Tax (Wastewater to water)	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 89,724.05	\$ 99,800.92	\$ 99,800.10
<b>Non-Operating Expense</b>			
Davis Grunsky Loan (excluding interest)	\$ 25,052.06	\$ 25,052.06	\$ 25,052.06
Treatment Plant SRF Loan	\$ 23,550.00	\$ 23,550.00	\$ 23,550.00
Total Non-Operating Expense	\$ 48,602.06	\$ 48,602.06	\$ 48,602.06
Non-Operating Income (Loss)	\$ 41,121.99	\$ 51,198.86	\$ 51,198.04
Total Income	\$ 781,221.96	\$ 772,740.60	\$ 801,600.10
Total Expense	\$ 793,047.51	\$ 840,303.91	\$ 866,100.10
<b>Total Income (Loss)</b>	<b>\$ (11,825.55)</b>	<b>\$ (67,563.31)</b>	<b>\$ (64,500.00)</b>
Total Income (Loss) without Depreciation	\$ 75,320.67	\$ 21,116.69	\$ 22,500.00

**Willow Creek Community Services District (WCCSD)**  
 ~ DRAFT ~ Annual Budget 2020 / 2021

Page: 3 of 5

date: June 19, 2020

RECREATION Department	Actual 2018 / 2019	Actual (estimated) 2019 / 2020	Projected 2020 / 2021
<u>Ordinary Income</u>			
4020 Rental Income - Kimtu Cookhouse	\$ 1,506.00	\$ 741.00	\$ 1,000.00
4112 Tournament Fees	\$ -	\$ -	\$ -
4114 Campground	\$ 11,427.45	\$ 13,000.00	\$ 13,000.00
4115 Kimtu Beach	\$ 10,603.50	\$ 9,000.00	\$ 11,000.00
4116 Veterans Park	\$ 1,755.00	\$ 2,000.00	\$ 2,000.00
Commons park		\$ -	\$ -
4117 Misc Income (recycling)	\$ 610.20	\$ 169.35	\$ -
4120 Six Rivers Rentals	\$ 12,045.00	\$ 9,950.00	\$ 12,500.00
4130 CCCU Dividends	\$ 24.53	\$ 31.07	\$ -
4140 Creek Side Park	\$ 200.00	\$ 6,400.00	\$ 200.00
8010 Interest Income	\$ 6.52	\$ 9.90	\$ -
Total Ordinary Income	\$ 38,178.20	\$ 41,301.32	\$ 39,700.00
<u>Ordinary Expenses</u>			
6020 Maintenance (all parks)	\$ 8,436.02	\$ 8,032.19	\$ 6,000.00
6050 Power, Utilities, Trash	\$ 13,955.72	\$ 13,511.21	\$ 13,500.00
6054 Caretaker utilities	\$ 321.43	\$ 29.91	\$ 2,500.00
6060 Supplies	\$ 3,155.21	\$ 2,961.00	\$ 3,000.00
6070 Miscellaneous (all parks)	\$ 85.66	\$ 3,005.00	\$ 100.00
6081 Special Use Permit	\$ -	\$ 803.00	\$ 800.00
7010 Office	\$ -	\$ 200.00	\$ 200.00
7012 Bank Fees	\$ 18.00	\$ 20.00	\$ 50.00
7050 Depreciation	\$ 10,495.94	\$ 8,100.00	\$ 10,500.00
7080 Trucks	\$ 228.12	\$ 500.00	\$ 250.00
7083 Mowers	\$ 695.45	\$ 1,915.00	\$ 1,500.00
7100 Professional Fees	\$ -	\$ 75.00	\$ 500.00
7130 Camp Host	\$ 1,600.00	\$ 1,575.00	\$ 2,700.00
7200 Downtown parks	\$ 4,763.26	\$ 3,300.00	\$ 4,000.00
7202 Restrooms	\$ 3,642.95	\$ 3,540.00	\$ 3,500.00
7203 Community Commons	\$ 87.97	\$ 650.00	\$ 200.00
7204 Creek Side Park	\$ 5,304.35	\$ 5,250.00	\$ 3,000.00
7205 Downtown misc	\$ 225.21	\$ 300.00	\$ 200.00
7300 Six Rivers Community Center	\$ 841.55	\$ 715.00	\$ 1,000.00
Total Ordinary Expenses	\$ 53,856.84	\$ 54,482.31	\$ 53,500.00
Operating Income (Loss)	\$ (15,678.64)	\$ (13,180.99)	\$ (13,800.00)

**Willow Creek Community Services District (WCCSD)**  
 ~ DRAFT ~ Annual Budget 2020 / 2021

Page: 4 of 5

RECREATION (continued)	Actual 2018 / 2019	Actual (estimated) 2019 / 2020	Projected 2020 / 2021
Other Operating Income			
Income from 2500 Property Tax	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
From property tax for other	\$ 8,890.63	\$ 5,000.00	
Total Other Operating Income	\$ 33,890.63	\$ 30,000.00	\$ 25,000.00
Other Operating Expense			
Payment to Water Department for labor	\$ 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)	\$ 13,890.63	\$ 10,000.00	\$ 5,000.00
Total Income	\$ 72,068.83	\$ 71,301.32	\$ 64,700.00
Total Expense	\$ 73,856.84	\$ 74,482.31	\$ 73,500.00
<b>Total Income (Loss)</b>	<b>\$ (1,788.01)</b>	<b>\$ (3,180.99)</b>	<b>\$ (8,800.00)</b>
Total Income (Loss) without depreciation	\$ 8,707.93	\$ 4,919.01	\$ 1,700.00

**Willow Creek Community Services District (WCCSD)**  
 ~ DRAFT ~ Annual Budget 2020 / 2021

Page: 5 of 5

date: June 19, 2020

STREET LIGHTS	Projected 2018 / 2019	Projected 2019 / 2020	Projected 2020 / 2021
Street Lights Expense & Income			
Business payment:	\$ 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 Departmen	Projected 2018 / 2019	Projected 2019 / 2020	Projected 2020 / 2021
Wastewater Income:			
SWRCB Grant	\$ 5,300,000.00	\$ 5,000,000.00	\$ 4,540,000.00
USDA Grant	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00
Income from 2500 Property Tax	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total Wastewater Income	\$ 6,515,000.00	\$ 6,215,000.00	\$ 5,755,000.00
Wastewater Expense:			
GHD engineering including subcontract	\$ 1,300,000.00	\$ 1,000,000.00	\$ 600,000.00
Contractor for wastewater construction	\$ 4,840,000.00	\$ 4,840,000.00	\$ 4,840,000.00
Land purchase	\$ 360,000.00	\$ 360,000.00	\$ 300,000.00
Payment to Water department	\$ -	\$ -	\$ -
Travel	\$ 500.00	\$ 500.00	\$ 500.00
Utilities	\$ -	\$ -	\$ 144.00
Training for operator:	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Wastewater Expenses	\$ 6,501,500.00	\$ 6,201,500.00	\$ 5,741,644.00
Total Income (Loss)	\$ 13,500.00	\$ 13,500.00	\$ 13,356.00

**Total WCCSD Budgets**

	Projected 2018 / 2019	Projected 2019 / 2020	Projected 2020 / 2021
Water Department	\$ 710,000.00	\$ 710,000.00	\$ 700,000.00
Special Projects (Water Department)	\$ -	\$ 40,000.00	\$ -
Recreation Department	\$ 43,700.00	\$ 39,200.00	\$ 39,700.00
Special Projects (Recreation)	\$ -	\$ 25,000.00	\$ -
Street Light:	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Wastewater Department	\$ 6,515,000.00	\$ 6,215,000.00	\$ 5,755,000.00
Total WCCSD Budget	\$ 7,272,300.00	\$ 7,032,800.00	\$ 6,498,300.00

	Actual 2018 / 2019	Actual 2019 / 2020	Projected 2020 / 2021
Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 28,623.95	\$ 38,700.82	\$ 38,700.00
Recreation Department	\$ 33,890.63	\$ 30,000.00	\$ 25,000.00
Wastewater Department	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	\$ 77,514.58	\$ 83,700.82	\$ 78,700.00
county fee:	\$ 6.00	\$ 3,155.97	
	\$ 77,520.58	\$ 86,856.79	
2500 Property Tax allocations from County	\$ 77,882.56	\$ 82,965.30	
2500 Property Tax balance at start of fiscal year	\$ 181,985.69	\$ 186,350.87	