

Willow Creek Community Services District (WCCSD)

Annual Budget 2021 / 2022

WATER Department	Actual	Budgeted	Budgeted
Ordinary Operating Revenue	2019 / 2020	2020 / 2021	2021 / 2022
4010 Water Sales	\$ 681,869.37	\$ 700,000.00	\$ 700,000.00
Miscellaneous Income (hydrant, fire)	\$ -	\$ -	\$ -
4110 Reconnect Fees			
4200 Water Adjustments	\$ 2,398.84		
Total Operating Revenue (Gross Profit)	\$ 684,268.21	\$ 700,000.00	\$ 700,000.00
Ordinary Operating Expense			
6040 Maintenance (Water Treatment and Distribution)	\$ 33,040.10	\$ 35,000.00	\$ 40,000.00
Leak Detection Services		\$ 5,000.00	\$ 10,000.00
6052 Water Treatment Utilities	\$ 111,327.38	\$ 115,000.00	\$ 120,000.00
6063 Water Treatment Operating Supplies	\$ 30,934.66	\$ 28,000.00	\$ 32,000.00
6073 Water Treatment Lab Fees	\$ 3,570.00	\$ 3,600.00	\$ 3,600.00
6074 Use Permits U.S.F.S.	\$ -	\$ 650.00	\$ 650.00
6083 Water Treatment Fees & Licenses	\$ 5,950.75	\$ 6,000.00	\$ 6,000.00
7000 Personnel Costs (Health Insurance)	\$ 110,015.18	\$ 93,600.00	\$ 75,000.00
Personnel Costs (District share of CalPERS)		\$ 17,400.00	\$ 16,300.00
7010 Office Expenses	\$ 27,683.80	\$ 25,000.00	\$ 28,000.00
7020 Insurance - Liability (SDRMA)	\$ 22,488.92	\$ 28,700.00	\$ 34,000.00
Insurance - Workers' Comp	\$ 6,071.86	\$ 7,000.00	\$ 8,000.00
7030 Maintenance (Office)	\$ 9,711.65	\$ 10,000.00	\$ 10,000.00
7040 Travel & Meetings	\$ 166.38	\$ 1,000.00	\$ 1,000.00
7041 Education & Training	\$ 2,175.00	\$ 2,000.00	\$ 2,000.00
7045 Membership Dues	\$ 4,685.00	\$ 5,000.00	\$ 5,000.00
7050 Depreciation	\$ 88,680.00	\$ 87,000.00	\$ 87,000.00
7080 Trucks	\$ 16,723.17	\$ 14,000.00	\$ 14,000.00
7100 Professional fees (Legal, Engineers)	\$ -	\$ 2,000.00	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 107.70	\$ 1,000.00	\$ 1,000.00
7120 Audit Fees	\$ 16,926.87	\$ 10,000.00	\$ 15,000.00
7125 Uniforms	\$ 1,905.43	\$ 1,000.00	\$ 2,000.00
7130 Miscellaneous Expenses	\$ -	\$ 1,000.00	\$ 1,000.00
Payroll Expenses - CalPERS Unfunded	\$ 30,000.00	\$ 33,500.00	\$ 33,500.00
Payroll Expenses - Payroll	\$ 267,046.07	\$ 269,000.00	\$ 265,000.00
Total Ordinary Operating Expense	\$ 789,209.92	\$ 801,450.00	\$ 812,050.00
Ordinary Operating Income (Loss)	\$ (104,941.71)	\$ (101,450.00)	\$ (112,050.00)
Total Payroll, Taxes & Health Insurance (items 7000+7130)	\$ 377,061.25	\$ 380,000.00	\$ 356,300.00

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WATER (continued)	Actual 2019 / 2020	Budgeted 2020 / 2021	Budgeted 2021 / 2022
Other Operating Income			
8010 Interest Income	\$ 115.91	\$ -	\$ -
8020 Interest Income Restricted - From CCCU CD	\$ 1,572.32	\$ 1,800.00	\$ 1,800.00
8030 Other Income Restricted - Expansion Fees	\$ (3,500.00)		
8040 Other Income Unrestricted	\$ (465.00)		
9500 Sale surplus property			
Total Other Operating Income	\$ (2,276.77)	\$ 1,800.00	\$ 1,800.00
Other Operating Expense			
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)	\$ (18,324.81)	\$ (14,248.04)	\$ (14,248.04)
Total Operating Income	\$ 681,991.44	\$ 701,800.00	\$ 701,800.00
Total Operating Expense	\$ 805,257.96	\$ 817,498.04	\$ 828,098.04
Net Operating Income (Loss)	\$ (123,266.52)	\$ (115,698.04)	\$ (126,298.04)
Net Operating Income (Loss) without Depreciation	\$ (34,586.52)	\$ (28,698.04)	\$ (39,298.04)
Non-Operating Income			
Income from 9525 Property Tax (Davis Grunsky)	\$ 41,100.10	\$ 41,100.10	\$ 41,100.10
Income from 2500 Property Tax (audit, liability ins)	\$ 39,415.79	\$ 38,700.00	\$ 49,000.00
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	\$ 100,515.89	\$ 99,800.10	\$ 110,100.10
Non-Operating Expense			
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)	\$ 51,913.83	\$ 51,198.04	\$ 61,498.04
Total Income	\$ 782,507.33	\$ 801,600.10	\$ 811,900.10
Total Expense	\$ 853,860.02	\$ 866,100.10	\$ 876,700.10
Total Income (Loss)	\$ (71,352.69)	\$ (64,500.00)	\$ (64,800.00)
Total Income (Loss) without Depreciation	\$ 17,327.31	\$ 22,500.00	\$ 22,200.00

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RECREATION Department	Actual	Budgeted	Budgeted
Ordinary Income	2019 / 2020	2020 / 2021	2021 / 2022
4020 Rental Income - Kimtu Cookhouse	\$ 741.00	\$ 1,000.00	\$ 1,000.00
4112 Tournament Fees	\$ -	\$ -	\$ -
4114 Campground	\$ 25,392.00	\$ 13,000.00	\$ 40,000.00
4115 Kimtu Beach		\$ 11,000.00	\$ 12,000.00
4116 Veterans Park		\$ 2,000.00	\$ 1,000.00
Commons park	\$ -	\$ -	\$ -
4117 Misc Income (recycling)	\$ 301.35	\$ -	\$ -
4120 Six Rivers Rentals	\$ 10,500.00	\$ 12,500.00	\$ 9,450.00
4130 CCCU Dividends	\$ 34.07	\$ -	\$ -
4140 Creek Side Park	\$ 6,400.00	\$ 200.00	\$ 200.00
8010 Interest Income	\$ 13.18	\$ -	\$ -
Total Ordinary Income	\$ 43,381.60	\$ 39,700.00	\$ 63,650.00
Ordinary Expenses			
6020			
6021 Camp Kimtu	\$ 6,597.89	\$ 3,000.00	\$ 4,000.00
6022 Veteran's Park	\$ 915.31	\$ 2,000.00	\$ 6,000.00
6023 Kimtu Beach	\$ 640.00	\$ 1,000.00	\$ 1,000.00
6050 Power, Utilities	\$ 13,196.26	\$ 13,500.00	\$ 13,500.00
6054 Caretaker utilities	\$ 65.83	\$ 2,500.00	\$ 1,500.00
6060 Supplies	\$ 3,885.98	\$ 3,000.00	\$ 4,000.00
6070 Miscellaneous (all parks)	\$ 3,058.76	\$ 100.00	\$ 100.00
6081 Special Use Permit	\$ 803.34	\$ 800.00	\$ 2,500.00
7010 Office	\$ -	\$ 200.00	\$ 200.00
7012 Bank Fees	\$ -	\$ 50.00	\$ 50.00
7011 Trash (bill used to be split up between parks)	\$ -	\$ -	\$ 14,000.00
7050 Depreciation	\$ 8,100.00	\$ 10,500.00	\$ 8,100.00
7080 Trucks	\$ -	\$ 250.00	\$ 250.00
7081 Mileage	\$ 56.92	\$ -	\$ -
7083 Mowers	\$ 1,915.30	\$ 1,500.00	\$ 2,000.00
7100 Professional Fees	\$ 75.00	\$ 500.00	\$ 1,000.00
7130 Camp Host	\$ 1,634.25	\$ 2,700.00	\$ 2,700.00
7200 Downtown parks	\$ 3,604.67	\$ 4,000.00	\$ 4,000.00
7202 Restrooms	\$ 3,776.78	\$ 3,500.00	\$ 1,000.00
7203 Community Commons	\$ 645.97	\$ 200.00	\$ 200.00
7204 Creekside Park & Brizard Property	\$ 5,570.14	\$ 3,000.00	\$ 3,000.00
7205 Downtown misc	\$ 324.57	\$ 200.00	\$ 200.00
7300 Six Rivers Community Center	\$ 715.61	\$ 1,000.00	\$ 1,500.00
Total Ordinary Expenses	\$ 55,582.58	\$ 53,500.00	\$ 70,800.00
Operating Income (Loss)	\$ (12,200.98)	\$ (13,800.00)	\$ (7,150.00)

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RECREATION (continued)	Actual 2019 / 2020	Budgeted 2020 / 2021	Budgeted 2021 / 2022
Other Operating Income			
Income from 2500 Property Tax	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
From property tax for other	\$ 5,000.00		
Total Other Operating Income	\$ 30,000.00	\$ 25,000.00	\$ 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)	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
Total Income	\$ 73,381.60	\$ 64,700.00	\$ 88,650.00
Total Expense	\$ 75,582.58	\$ 73,500.00	\$ 90,800.00
Total Income (Loss)	\$ (2,200.98)	\$ (8,800.00)	\$ (2,150.00)
Total Income (Loss) without depreciation	\$ 5,899.02	\$ 1,700.00	\$ 5,950.00

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STREET LIGHTS	Projected 2019 / 2020	Projected 2020 / 2021	Budgeted 2021 / 2022
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 2019 / 2020	Projected 2020 / 2021	Projected 2021 / 2022
Wastewater Income			
SWRCB Grant	\$ 5,000,000.00	\$ 4,540,000.00	\$ 7,000,000.00
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	\$ 6,215,000.00	\$ 5,755,000.00	\$ 8,215,000.00
Wastewater Expense:			
GHD engineering including subcontract	\$ 1,000,000.00	\$ 600,000.00	\$ 200,000.00
Contractor for wastewater construction	\$ 4,840,000.00	\$ 4,840,000.00	\$ 8,000,000.00
Land purchase	\$ 360,000.00	\$ 300,000.00	\$ -
Payment to Water department	\$ -	\$ -	\$ -
Travel	\$ 500.00	\$ 500.00	\$ 500.00
Utilities	\$ -	\$ 144.00	\$ 144.00
Training for operator	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Wastewater Expenses	\$ 6,201,500.00	\$ 5,741,644.00	\$ 8,201,644.00
Total Income (Loss)	\$ 13,500.00	\$ 13,356.00	\$ 13,356.00

Total WCCSD Budgets

	Projected 2019 / 2020	Projected 2020 / 2021	Projected 2021 / 2022
Water Department	\$ 710,000.00	\$ 700,000.00	\$ 700,000.00
Special Projects (Water Department)	\$ 40,000.00	\$ -	\$ -
Recreation Department	\$ 39,200.00	\$ 39,700.00	\$ 63,650.00
Special Projects (Recreation)	\$ 25,000.00	\$ -	\$ -
Street Lights	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Wastewater Department	\$ 6,215,000.00	\$ 5,755,000.00	\$ 8,215,000.00
Total WCCSD Budget	\$ 7,032,800.00	\$ 6,498,300.00	\$ 8,982,250.00

	Actual 2019 / 2020	Projected 2020 / 2021	Projected 2021 / 2022
Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 38,700.82	\$ 38,700.00	\$ 49,000.00
Recreation Department	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00
Wastewater Department	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	\$ 83,700.82	\$ 78,700.00	\$ 89,000.00
county fees	\$ 3,155.97	\$ 3,000.00	\$ 3,000.00
	\$ 86,856.79	\$ 81,700.00	\$ 92,000.00
2500 Property Tax allocations from County	\$ 83,120.39		
2500 Property Tax balance at start of fiscal year	\$ 191,355.51		