

## Willow Creek Community Services District (WCCSD)

### Annual Budget 2019 / 2020

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date: June 21, 2019

WATER Department	Actual 2017/2018	Projected 2018 / 2019	Projected 2019 / 2020
<u>Ordinary Operating Revenue</u>			
4010 Water Sales	\$ 707,910.95	\$ 710,000.00	\$ 710,000.00
Miscellaneous Income (hydrant, fire)		\$ -	\$ -
4110 Reconnect Fees			
4200 Water Adjustments	\$ (4,667.43)		
Total Operating Revenue (Gross Profit)	\$ 703,243.52	\$ 710,000.00	\$ 710,000.00
<u>Ordinary Operating Expense</u>			
6040 Maintenance (Water Treatment and Distribution)	\$ 28,451.15	\$ 25,000.00	\$ 35,000.00
6052 Water Treatment Utilities	\$ 102,252.01	\$ 95,000.00	\$ 110,000.00
6063 Water Treatment Operating Supplies	\$ 19,307.92	\$ 18,000.00	\$ 18,000.00
6073 Water Treatment Lab Fees	\$ 4,290.00	\$ 3,500.00	\$ 3,500.00
6074 Use Permits U.S.F.S.	\$ -	\$ 200.00	\$ 200.00
6083 Water Treatment Fees & Licenses	\$ 4,369.18	\$ 5,000.00	\$ 5,000.00
7000 Personnel Costs (Health Insurance)	\$ 87,113.72	\$ 99,800.00	\$ 89,000.00
Personnel Costs (PERS)	\$ 16,264.15	\$ 16,700.00	\$ 15,000.00
Personnel Costs (Payroll taxes) [2019-20 included in payroll]	\$ 14,408.21	\$ 25,500.00	\$ -
7010 Office Expenses	\$ 19,974.22	\$ 24,000.00	\$ 24,000.00
7020 Insurance - Liability (SDRMA)	\$ 21,573.73	\$ 24,000.00	\$ 22,000.00
Insurance - comp (note: comp. for 17/18 was paid at end of 16/17)	\$ -	\$ -	\$ 11,500.00
7030 Maintenance (Office)	\$ 6,514.70	\$ 6,000.00	\$ 6,000.00
7040 Travel & Meetings	\$ 685.52	\$ 1,000.00	\$ 1,000.00
7041 Education & Training	\$ 282.43	\$ 3,500.00	\$ 2,000.00
7045 Membership Dues	\$ 3,441.00	\$ 3,200.00	\$ 3,200.00
7050 Depreciation	\$ 88,680.00	\$ 84,000.00	\$ 88,000.00
7080 Trucks	\$ 13,871.56	\$ 16,000.00	\$ 14,000.00
7100 Professional fees (Legal, Engineers)	\$ 700.00	\$ 2,000.00	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 532.90	\$ 5,000.00	\$ 5,000.00
7120 Audit Fees	\$ 9,260.00	\$ 6,200.00	\$ 7,600.00
7125 Uniforms	\$ 1,271.81	\$ 1,200.00	\$ 1,000.00
7130 Miscellaneous Expenses	\$ -	\$ 1,000.00	\$ 1,000.00
Payroll Expenses - CalPERS Unfunded	\$ 22,552.09	\$ 27,500.00	\$ 33,500.00
Payroll Expenses - Payroll	\$ 258,138.94	\$ 233,500.00	\$ 269,000.00
Total Ordinary Operating Expense	\$ 723,935.24	\$ 726,800.00	\$ 766,500.00
Ordinary Operating Income (Loss)	\$ (20,691.72)	\$ (16,800.00)	\$ (56,500.00)
Total Payroll, Taxes & Health Insurance (items 7000+7130)	\$ 375,925.02	\$ 375,500.00	\$ 373,000.00

**Willow Creek Community Services District (WCCSD)**  
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WATER (continued)	Actual 2017/2018	Projected 2018 / 2019	Projected 2019 / 2020
<u>Other Operating Income</u>			
8010 Interest Income	\$ 102.91	\$ 400.00	\$ 400.00
8020 Interest Income Restricted - From CCCU CD	\$ 479.94	\$ 200.00	\$ 200.00
8030 Other Income Restricted - Expansion Fees	\$ 8,750.00		
8040 Other Income Unrestricted	\$ 833.50		
9500 Sale surplus property	\$ -		
Total Other Operating Income	\$ 10,166.35	\$ 600.00	\$ 600.00
<u>Other Operating Expense</u>			
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)	\$ (5,881.69)	\$ (15,448.04)	\$ (15,448.04)
Total Operating Income	\$ 713,409.87	\$ 710,600.00	\$ 710,600.00
Total Operating Expense	\$ 739,983.28	\$ 742,848.04	\$ 782,548.04
Net Operating Income (Loss)	\$ (26,573.41)	\$ (32,248.04)	\$ (71,948.04)
Net Operating Income (Loss) without Depreciation	\$ 62,106.59	\$ 51,751.96	\$ 16,051.96
<u>Non-Operating Income</u>			
Income from 9525 Property Tax (Davis Grunsky)	\$ 41,100.10	\$ 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)	\$ 29,605.35	\$ 30,200.00	\$ 29,600.00
Income from 2500 Property Tax (Wastewater to water)	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 90,705.45	\$ 91,300.10	\$ 90,700.10
<u>Non-Operating Expense</u>			
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)	\$ 42,103.39	\$ 42,698.04	\$ 42,098.04
Total Income	\$ 804,115.32	\$ 801,900.10	\$ 801,300.10
Total Expense	\$ 788,585.34	\$ 791,450.10	\$ 831,150.10
<b>Total Income (Loss)</b>	<b>\$ 15,529.98</b>	<b>\$ 10,450.00</b>	<b>\$ (29,850.00)</b>
Total Income (Loss) without Depreciation	\$ 104,209.98	\$ 94,450.00	\$ 58,150.00
<u>Special Projects: (investments from savings)</u>			
Brizared Property Hazard Mitigation Grant			\$ 40,000.00

# Willow Creek Community Services District (WCCSD)

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RECREATION Department	Actual	Projected	Projected
<u>Ordinary Income</u>	2017 / 2018	2018 / 2019	2019 / 2020
4020 Rental Income - Kimtu Cookhouse	\$ 440.00	\$ 2,000.00	\$ 1,500.00
4112 Tournament Fees	\$ -	\$ -	\$ -
4114 Campground	\$ 13,987.00	\$ 21,000.00	\$ 14,000.00
4115 Kimtu Beach	\$ 6,586.00	\$ 6,000.00	\$ 9,000.00
4116 Veterans Park	\$ 2,025.00	\$ 1,500.00	\$ 2,000.00
Commons park	\$ 125.00	\$ -	\$ -
4117 Misc Income (recycling)	\$ 301.51	\$ -	\$ -
4120 Six Rivers Rentals	\$ 13,012.50	\$ 13,000.00	\$ 12,500.00
4130 CCCU Dividends	\$ 16.76	\$ -	\$ -
4140 Creek Side Park	\$ 100.00	\$ 200.00	\$ 200.00
8010 Interest Income	\$ 12.98	\$ -	\$ -
Total Ordinary Income	\$ 36,606.75	\$ 43,700.00	\$ 39,200.00
<u>Ordinary Expenses</u>			
6020 Maintenance (all parks)	\$ 8,157.41	\$ 8,000.00	\$ 5,000.00
6050 Power, Utilities, Trash	\$ 10,213.82	\$ 10,000.00	\$ 14,000.00
6054 Caretaker utilities	\$ 280.56	\$ 900.00	\$ 400.00
6060 Supplies	\$ 3,276.31	\$ 3,000.00	\$ 3,000.00
6070 Miscellaneous (all parks)	\$ -	\$ 500.00	\$ 500.00
6081 Special Use Permit	\$ 1,016.89	\$ 1,100.00	\$ 1,100.00
6091 Kimtu Outside Services	\$ -	\$ -	\$ -
7010 Office	\$ 55.03	\$ 200.00	\$ 200.00
7012 Bank Fees	\$ -	\$ 210.00	\$ 210.00
7050 Depreciation	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00
7080 Trucks	\$ 361.18	\$ 700.00	\$ 500.00
7081 Mileage	\$ -	\$ -	\$ -
7083 Mowers	\$ 809.07	\$ 1,000.00	\$ 1,000.00
7100 Professional Fees	\$ 455.00	\$ 500.00	\$ 500.00
7120 Outside Services	\$ -	\$ -	\$ -
7130 Camp Host	\$ 1,400.00	\$ 1,600.00	\$ 1,800.00
7140 Misc. Expense	\$ -	\$ -	\$ -
7200 Downtown parks	\$ 7,762.22	\$ 9,000.00	\$ 8,000.00
7202 Restrooms	\$ 2,778.96	\$ 4,000.00	\$ 3,500.00
7203 Community Commons	\$ 191.68	\$ 200.00	\$ 200.00
7204 Creek Side Park	\$ 3,439.50	\$ 5,000.00	\$ 3,000.00
7205 Downtown misc	\$ 516.25	\$ 200.00	\$ 200.00
7300 Six Rivers Community Center	\$ 828.01	\$ 1,000.00	\$ 1,000.00
Total Ordinary Expenses	\$ 49,641.89	\$ 55,210.00	\$ 52,210.00
Operating Income (Loss)	\$ (13,035.14)	\$ (11,510.00)	\$ (13,010.00)

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RECREATION (continued)	Actual 2017 / 2018	Projected 2018 / 2019	Projected 2019 / 2020
Other Operating Income			
Income from 2500 Property Tax	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00
From property tax for trash cans (2017 / 2018 )	\$ 7,197.87		
Total Other Operating Income	\$ 37,197.87	\$ 25,000.00	\$ 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)	\$ 17,197.87	\$ 5,000.00	\$ 5,000.00
Total Income	\$ 73,804.62	\$ 68,700.00	\$ 64,200.00
Total Expense	\$ 69,641.89	\$ 75,210.00	\$ 72,210.00
<b>Total Income (Loss)</b>	<b>\$ 4,162.73</b>	<b>\$ (6,510.00)</b>	<b>\$ (8,010.00)</b>
Total Income (Loss) without depreciation	\$ 12,262.73	\$ 1,590.00	\$ 90.00
Special Recreation Projects: (investments from savings)			
Downtown Shade/Drainage		\$ -	\$ 20,000.00
Brizared Property Hazard Mitigation Grant			\$ 25,000.00

## Willow Creek Community Services District (WCCSD) Annual Budget 2019 / 2020

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STREET LIGHTS	Projected 2017 / 2018	Projected 2018 / 2019	Projected 2019 / 2020
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 2017 / 2018	Projected 2018 / 2019	Projected 2019 / 2020
Wastewater Income			
SWRCB Grant	\$ -	\$ 5,300,000.00	\$ 5,000,000.00
USDA Grant	\$ -	\$ 1,200,000.00	\$ 1,200,000.00
Income from 2500 Property Tax	\$ 5,000.00	\$ 15,000.00	\$ 15,000.00
Total Wastewater Income	\$ 5,000.00	\$ 6,515,000.00	\$ 6,215,000.00
Wastewater Expense:			
GHD engineering including subcontract	\$ -	\$ 1,300,000.00	\$ 1,000,000.00
Contractor for wastewater constructic	\$ -	\$ 4,840,000.00	\$ 4,840,000.00
Land purchase	\$ -	\$ 360,000.00	\$ 360,000.00
Payment to Water departmer	\$ -	\$ -	\$ -
Travel	\$ 500.00	\$ 500.00	\$ 500.00
Training for operator:	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
Total Wastewater Expense	\$ 2,500.00	\$ 6,501,500.00	\$ 6,201,500.00
Total Income (Loss)	\$ 2,500.00	\$ 13,500.00	\$ 13,500.00

### Total WCCSD Budgets

	Projected 2017 / 2018	Projected 2018 / 2019	Projected 2019 / 2020
Water Department	\$ 711,000.00	\$ 710,000.00	\$ 710,000.00
Special Projects (Water Department)	\$ 10,000.00	\$ -	\$ 40,000.00
Recreation Department	\$ 43,500.00	\$ 43,700.00	\$ 39,200.00
Special Projects (Recreation)	\$ 20,000.00	\$ -	\$ 25,000.00
Street Light:	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Wastewater Department	\$ 5,000.00	\$ 6,515,000.00	\$ 6,215,000.00
Total WCCSD Budget	\$ 793,100.00	\$ 7,272,300.00	\$ 7,032,800.00

Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 28,500.00	\$ 30,200.00	\$ 29,600.00
Recreation Department	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00
Wastewater Department	\$ 5,000.00	\$ 15,000.00	\$ 15,000.00
	\$ 63,500.00	\$ 70,200.00	\$ 69,600.00
2500 Property Tax allocations from County	\$ 73,892.73		