

Willow Creek Community Services District (WCCSD)

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date: May 19, 2023

WATER Department	Actual	Projected	Budgeted
Ordinary Operating Revenue	2021 / 2022	2022 / 2023	2023 / 2024
4010 Water Sales	\$ 707,081.51	\$ 700,000.00	\$ 732,000.00
Miscellaneous Income (hydrant, fire)		\$ -	\$ -
4xxx Backflow fees		\$ 1,500.00	\$ 3,000.00
4110 Reconnect Fees	\$ 13,449.94	\$ 12,500.00	\$ 10,000.00
4200 Water Adjustments	\$ (13,793.84)	\$ (2,800.00)	\$ (2,500.00)
Total Operating Revenue (Gross Profit)	\$ 706,737.61	\$ 711,200.00	\$ 742,500.00
Ordinary Operating Expense			
6040 Maintenance (Water Treatment and Distribution)	\$ 39,685.71	\$ 51,200.00	\$ 45,000.00
Leak Detection Services		\$ -	
6052 Water Treatment Utilities	\$ 126,619.49	\$ 152,000.00	\$ 140,000.00
6063 Water Treatment Operating Supplies	\$ 36,739.65	\$ 45,500.00	\$ 47,000.00
6073 Water Treatment Lab Fees	\$ 2,165.00	\$ 4,850.00	\$ 5,000.00
6074 Use Permits U.S.F.S.		\$ -	\$ 700.00
6083 Water Treatment Fees & Licenses	\$ 4,898.46	\$ 4,850.00	\$ 6,000.00
7000 Personnel Costs (Health Insurance)	\$ 70,502.38	\$ 82,000.00	\$ 86,700.00
Payroll Liabilities - healthcare opt-out		\$ 12,000.00	\$ 15,500.00
Payroll Expenses - CalPERS Unfunded	\$ 41,965.21	\$ 47,500.00	\$ 44,500.00
Personnel Costs (District share of CalPERS)	\$ 18,256.22	\$ 19,600.00	\$ 22,200.00
7010 Office Expenses	\$ 28,555.64	\$ 26,000.00	\$ 26,000.00
7020 Insurance - Liability (SDRMA)	\$ 24,898.48	\$ 29,064.93	\$ 36,000.00
Insurance - Workers' Comp	\$ 6,098.02	\$ 6,000.00	\$ 6,500.00
7030 Maintenance (Office)	\$ 5,101.63	\$ 4,600.00	\$ 5,000.00
7040 Travel & Meetings	\$ 1,887.84	\$ -	\$ 1,000.00
7041 Education & Training	\$ 1,555.00	\$ 505.00	\$ 2,000.00
7045 Membership Dues	\$ 4,849.00	\$ 5,300.00	\$ 5,000.00
7050 Depreciation	\$ 88,680.00	\$ 88,600.00	\$ 87,000.00
7080 Trucks	\$ 19,120.54	\$ 13,600.00	\$ 15,000.00
7100 Professional fees (Legal, Engineers)	\$ 4,867.50	\$ 1,400.00	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 1,139.51	\$ 170.00	\$ 1,000.00
7120 Audit Fees	\$ 12,652.00	\$ 15,200.00	\$ 16,000.00
7125 Uniforms	\$ 945.56	\$ -	\$ 2,000.00
7130 Miscellaneous Expenses		\$ -	\$ 1,000.00
Payroll Expenses - Payroll	\$ 265,650.35	\$ 293,000.00	\$ 295,000.00
Total Ordinary Operating Expense	\$ 806,833.19	\$ 902,939.93	\$ 913,100.00
Ordinary Operating Income (Loss)	\$ (100,095.58)	\$ (191,739.93)	\$ (170,600.00)
Total Payroll, Taxes & Health Insurance (items 7000+7130)	\$ 354,408.95	\$ 406,600.00	\$ 419,400.00

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WATER (continued)	Actual 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
<u>Other Operating Income</u>			
8010 Interest Income	\$ 95.71	\$ -	\$ -
8020 Interest Income Restricted - From CCCU CD	\$ 1,688.15	\$ 1,800.00	\$ 5,000.00
8030 Other Income Restricted - Expansion Fees			\$ -
8040 Other Income Unrestricted	\$ (12,672.17)		\$ -
9500 Sale surplus property			\$ -
Total Other Operating Income	\$ (10,888.31)	\$ 1,800.00	\$ 5,000.00
<u>Other Operating Expense</u>			
9000 Davis Grunsky interest payment	\$ 13,447.32	\$ 16,048.04	\$ 16,048.04
Total Other Operating Expense	\$ 13,447.32	\$ 16,048.04	\$ 16,048.04
Other Operating Income (Loss)	\$ (24,335.63)	\$ (14,248.04)	\$ (11,048.04)
Total Operating Income	\$ 695,849.30	\$ 713,000.00	\$ 747,500.00
Total Operating Expense	\$ 820,280.51	\$ 918,987.97	\$ 929,148.04
Net Operating Income (Loss)	\$ (124,431.21)	\$ (205,987.97)	\$ (181,648.04)
Net Operating Income (Loss) without Depreciation	\$ (35,751.21)	\$ (117,387.97)	\$ (94,648.04)
<u>Non-Operating Income</u>			
Income from 9525 Property Tax (Davis Grunsky)	\$ 38,499.38	\$ 41,100.10	\$ 41,100.10
Income from 2500 Property Tax (audit, liability ins)	\$ 24,803.48	\$ 44,264.93	\$ 52,000.00
Recreation to Water for labor	\$ 25,000.00	\$ 50,000.00	\$ 40,000.00
Recreation Per Capita grant - labor from water department	\$ -	\$ 3,200.00	\$ 5,000.00
Total Non-Operating Income	\$ 88,302.86	\$ 138,565.03	\$ 138,100.10
<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)	\$ 39,700.80	\$ 89,962.97	\$ 89,498.04
Total Income	\$ 784,152.16	\$ 851,565.03	\$ 885,600.10
Total Expense	\$ 868,882.57	\$ 967,590.03	\$ 977,750.10
Total Income (Loss)	\$ (84,730.41)	\$ (116,025.00)	\$ (92,150.00)
Total Income (Loss) without Depreciation	\$ 3,949.59	\$ (27,425.00)	\$ (5,150.00)

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RECREATION Department	Actual	Projected	Budgeted
Ordinary Income	2021 / 2022	2022 / 2023	2023 / 2024
4020 Rental Income - Kimtu Cookhouse	\$ 3,205.00	\$ 395.00	\$ 500.00
4025 Fire Camp Money	\$ 52,521.09	\$ 52,591.39	\$ -
4110 Recreation Fees	\$ 1,105.00	\$ 2,155.00	\$ 2,000.00
4112 Tournament Fees		\$ -	\$ -
4114 Campground (includes beach in 2020/2021)	\$ 48,092.00	\$ 22,400.00	\$ 30,000.00
4115 Kimtu Beach	\$ 8,750.00	\$ 9,300.00	\$ 12,000.00
4117 Misc Income (recycling)	\$ 285.00	\$ -	\$ -
4120 Six Rivers Rentals	\$ 9,450.00	\$ 8,100.00	\$ 8,100.00
4130 CCCU Dividends	\$ 44.35	\$ 120.00	\$ 120.00
4140 Creek Side Park	\$ 75.00	\$ 125.00	\$ 100.00
8010 Interest Income	\$ 3.32	\$ 1.10	\$ -
Total Ordinary Income	\$ 123,530.76	\$ 95,187.49	\$ 52,820.00
Ordinary Expenses			
6020		\$ 405.63	
6021 Camp Kimtu	\$ 3,519.21	\$ 985.46	\$ 1,000.00
6022 Veteran's Park	\$ 6,104.22	\$ 3,704.98	\$ 2,000.00
6022.1 Bike Pump track	\$ 14,809.89	\$ 937.42	\$ -
6022.2 Ball field	\$ 36,127.88	\$ -	\$ -
6023 Kimtu Beach	\$ 1,636.41	\$ 712.92	\$ 1,000.00
6050 Propane	\$ 4,950.56	\$ 335.87	\$ -
6055 Power PG&E	\$ 5,745.36	\$ 5,856.16	\$ 6,000.00
6056 Trash (bill used to be split up between parks)	\$ 12,288.85	\$ 12,473.53	\$ 13,000.00
6060 Supplies	\$ 7,852.56	\$ 5,406.70	\$ 5,500.00
6070 Miscellaneous (all parks)	\$ 405.46	\$ 2,266.99	\$ 100.00
6081 Special Use Permit	\$ 2,244.58	\$ 368.60	\$ 1,500.00
7010 Office	\$ -	\$ 240.53	\$ 200.00
7012 Bank Fees	\$ 5.46	\$ -	\$ 50.00
7050 Depreciation	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00
7080 Trucks	\$ 2,294.85	\$ 11,258.66	\$ 11,000.00
7083 Rec Equipment Maintenance	\$ 2,092.21	\$ 8,000.00	\$ 3,000.00
7100 Professional Fees - Rural Rec & Tourism grant	\$ 242.00	\$ 480.00	\$ 200,000.00
7120 Outside Services	\$ 8,155.00	\$ 30,961.32	\$ -
7130 Camp Host	\$ 2,000.00	\$ 2,880.00	\$ 2,880.00
7200 Downtown parks	\$ 3,018.68	\$ 3,436.38	\$ 4,000.00
7202 Restrooms	\$ -	\$ -	\$ 1,000.00
7203 Community Commons	\$ -	\$ -	\$ 200.00
7204 Creekside Park & Brizard Property	\$ 1,759.41	\$ 10,752.81	\$ 140,000.00
7205 Downtown misc	\$ -	\$ -	\$ -
7206 Uniforms	\$ 298.79	\$ -	
7300 Six Rivers Community Center	\$ 8,920.00	\$ 467.00	\$ 500.00
Total Ordinary Expenses	\$ 132,571.38	\$ 110,030.96	\$ 401,030.00
Operating Income (Loss)	\$ (9,040.62)	\$ (14,843.47)	\$ (348,210.00)

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RECREATION (continued)	Actual 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
Other Operating Income			
Income from 2500 Property Tax	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Rural Rec & Tourism grant			\$ 200,000.00
Per Capita grant - Veteran's park (20% match)	\$ 40,750.22		
Per Capita grant - Creekside discgolf (20% match)		\$ 8,602.25	
Per Capita grant - Creekside vault toilet and playground (20% match)			\$ 112,000.00
Other income - Caltrans dump day		\$ 30,171.32	
From property tax for other			
Total Other Operating Income	\$ 65,750.22	\$ 68,773.57	\$ 342,000.00
Other Operating Expense			
Payment to Water Department for labor	\$ 25,000.00	\$ 50,000.00	\$ 40,000.00
Total Other Operating Expense	\$ 25,000.00	\$ 50,000.00	\$ 40,000.00
Other Operating Income (Loss)	\$ 40,750.22	\$ 18,773.57	\$ 302,000.00
Total Income	\$ 189,280.98	\$ 163,961.06	\$ 394,820.00
Total Expense	\$ 157,571.38	\$ 160,030.96	\$ 441,030.00
Total Income (Loss)	\$ 31,709.60	\$ 3,930.10	\$ (46,210.00)
Total Income (Loss) without depreciation	\$ 39,809.60	\$ 12,030.10	\$ (38,110.00)

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STREET LIGHTS	Budgeted 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
Street Lights Expense & Income			
Business payments:	\$ 4,000	\$ 4,200	\$ 4,200
Street Light Expense (PG&E)	\$ 4,000	\$ 4,200	\$ 4,200
Total Income (Loss)	\$ -	\$ -	\$ -
WASTEWATER Department:	Actual 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
Wastewater Income:			
SWRCB Grant	\$1,119,862	\$1,375,993	\$7,850,000
USDA Grant		\$300,000	\$2,000,000
Income from 2500 Property Tax:	\$144,000	\$15,000	\$15,000
Total Wastewater Income	\$1,263,862	\$1,690,993	\$9,865,000
Wastewater Expense:			
GHD engineering including subcontract	\$1,128,675	\$675,993	\$850,000
Professional fee:	\$1,999	\$850	
Contractor for wastewater constructic	\$0	\$1,000,000	\$9,000,000
Land purchase	\$120,000	\$0	\$0
Interest and RCAC loan fee			
Travel	\$0		\$500
Utilities:	\$356	\$292	\$350
Training for operator:	\$0		\$1,000
Total Wastewater Expense	\$1,251,030	\$1,677,135	\$9,851,850
Total Income (Loss)	\$12,833	\$13,858	\$13,150

Total WCCSD Budgets

	Actual 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
Water Department	\$ 706,737.61	\$ 711,200.00	\$ 742,500.00
Special Projects (Water Department)	\$ -	\$ -	\$ -
Recreation Department	\$ 123,530.76	\$ 95,187.49	\$ 52,820.00
Special Projects (Recreation)	\$ -	\$ -	\$ -
Street Light:	\$ 4,000.00	\$ 4,200.00	\$ 4,200.00
Wastewater Department	\$ 1,263,862.18	\$ 1,690,993.01	\$ 9,865,000.00
Total WCCSD Budget	\$ 2,098,130.55	\$ 2,501,580.50	\$ 10,664,520.00

	Actual 2021 / 2022	Projected 2022 / 2023	Budgeted 2023 / 2024
Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 24,803.48	\$ 44,264.93	\$ 52,000.00
Recreation Department	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
Wastewater Department	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Other - wastewater property final payment	\$ 120,000.00		
	\$ 184,803.48	\$ 89,264.93	\$ 97,000.00