

Willow Creek Community Services District (WCCSD)

Annual Budget projections

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date: June 24, 2024

WATER Department	Actual	Projected	Budgeted
Ordinary Operating Revenue	2022 / 2023	2023 / 2024	2024 / 2025
4010 Water Sales	\$ 688,003.17	\$ 705,000.00	\$ 726,150.00
Other Water Sales (hydrants, fire water)	\$ 23,000.00	\$ -	\$ -
Accounting adjustments	\$ (21,834.17)		
4110 Reconnect Fees	\$ 13,970.65	\$ 12,000.00	\$ 12,000.00
4120 New fire hydrant	\$ 9,100.00		
4121 Backflow fees	\$ 1,891.00	\$ 3,070.00	\$ 3,162.10
4200 Water Adjustments	\$ (2,829.64)		
Total Operating Revenue (Gross Profit)	\$ 711,301.01	\$ 720,070.00	\$ 741,312.10
Ordinary Operating Expense			
6040 Maintenance (Water Treatment and Distribution)	\$ 40,145.72	\$ 46,000.00	\$ 40,000.00
6040.1 Long term maintenance (fire hydrants, pumps, etc)	\$ 9,100.00	\$ 9,954.00	
6052 Water Treatment Utilities	\$ 129,318.29	\$ 146,000.00	\$ 150,000.00
6063 Water Treatment Operating Supplies	\$ 44,251.94	\$ 39,000.00	\$ 40,000.00
6073 Water Treatment Lab Fees	\$ 4,395.00	\$ 4,500.00	\$ 4,500.00
6074 Use Permits U.S.F.S.	\$ -	\$ -	\$ 700.00
6083 Water Treatment Fees & Licenses	\$ 4,315.11	\$ 10,104.48	\$ 5,000.00
7000 Payroll taxes			
Payroll Liabilities - healthcare opt-out	\$ 12,210.28	\$ 15,500.00	\$ 15,500.00
Personnel Costs (Health Insurance)	\$ 75,466.56	\$ 90,600.00	\$ 105,492.60
Payroll Expenses - CalPERS Unfunded	\$ 47,513.04	\$ 44,448.96	\$ 46,000.00
Personnel Costs (District share of CalPERS)	\$ 19,764.90	\$ 21,081.00	\$ 22,000.00
Pension expense (credit) [note: not a real cash out or in]	\$ (106,732.94)		
7010 Office Expenses	\$ 24,199.91	\$ 23,000.00	\$ 23,000.00
7020 Insurance - Liability (SDRMA)	\$ 29,629.15	\$ 36,957.30	\$ 40,000.00
Insurance - Workers' Comp	\$ 6,205.13	\$ 6,500.00	\$ 6,500.00
7030 Maintenance (Office)	\$ 5,772.11	\$ 4,300.00	\$ 5,000.00
7040 Travel & Meetings	\$ -	\$ -	\$ 1,000.00
7041 Education & Training	\$ 502.25	\$ 370.00	\$ 500.00
7045 Membership Dues	\$ 5,237.00	\$ 5,000.00	\$ 5,000.00
7050 Depreciation	\$ 88,680.00	\$ 104,887.67	\$ 104,900.00
7080 Trucks	\$ 15,255.94	\$ 13,200.00	\$ 14,000.00
7100 Professional fees (Legal, Engineers)	\$ 1,459.00	\$ 225.00	\$ 500.00
7110 Outside Services (Computer assistance, Election Fees)	\$ 167.30	\$ 645.00	\$ 1,000.00
7120 Audit Fees	\$ 15,120.00	\$ 16,600.00	\$ 16,000.00
7125 Uniforms	\$ -	\$ -	\$ 2,000.00
7130 Miscellaneous Expenses	\$ -	\$ -	\$ -
Payroll Expenses - Payroll	\$ 293,542.66	\$ 273,000.00	\$ 275,200.00
Total Ordinary Operating Expense	\$ 765,518.35	\$ 911,873.41	\$ 923,792.60
Ordinary Operating Income (Loss)	\$ (54,217.34)	\$ (191,803.41)	\$ (182,480.50)
Total Ordinary Operating Expense (without depreciation)	\$ 676,838.35	\$ 806,985.74	\$ 818,892.60

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WATER (continued)	Actual 2022 / 2023	Projected 2023 / 2024	Budgeted 2024 / 2025
<u>Other Operating Income</u>			
8010 Interest Income	\$ 156.45	\$ -	\$ -
8020 Interest Income - From CCCU CD	\$ 1,122.76	\$ 8,400.00	\$ 10,000.00
8030 Other Income Restricted - Expansion Fees	\$ 4,100.00	\$ -	\$ -
8040 Other Income Unrestricted		\$ -	\$ -
8041 Income from 2500 Property Tax (audit, liability ins)	\$ 50,795.30	\$ 53,557.30	\$ 56,000.00
8041 Income from 2500 Property Tax (rec to water)	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Recreation to Water for labor (beyond tax transfer)	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00
8041 Transfer from 2500 Property Tax (wastewater pass through)	\$ 15,000.00		
Wastewater pass through	\$ 141,941.00		
other - From Rec for Per Capita Labor	\$ 427.00	\$ 5,000.00	
9500 Sale surplus property		\$ -	\$ -
Total Other Operating Income	\$ 263,542.51	\$ 106,957.30	\$ 106,000.00
<u>Other Operating Expense</u>			
9000 Davis Grunsky interest payment	\$ 12,756.00	\$ 12,046.40	\$ 11,321.08
Transfer from 2500 Property Tax (wastewater pass through)	\$ 15,000.00		
Wastewater pass through	\$ 141,941.00		
Total Other Operating Expense	\$ 169,697.00	\$ 12,046.40	\$ 11,321.08
Other Operating Income (Loss)	\$ 93,845.51	\$ 94,910.90	\$ 94,678.92
Total Operating Income	\$ 974,843.52	\$ 827,027.30	\$ 847,312.10
Total Operating Expense	\$ 935,215.35	\$ 923,919.81	\$ 935,113.68
Net Operating Income (Loss)	\$ 39,628.17	\$ (96,892.51)	\$ (87,801.58)
Net Operating Income (Loss) without Depreciation	\$ 128,308.17	\$ 7,995.16	\$ 17,098.42
<u>Non-Operating Income</u>			
Income from 9525 Property Tax (Davis Grunsky)	\$ 37,808.06	\$ 37,098.46	\$ 36,373.14
Total Non-Operating Income	\$ 37,808.06	\$ 37,098.46	\$ 36,373.14
<u>Non-Operating Expense</u>			
Davis Grunsky Loan (excluding interest)	\$ 25,052.06	\$ 25,052.06	\$ 25,052.06
Treatment Plant SRF Loan (last payments 2027-28)	\$ 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)	\$ (10,794.00)	\$ (11,503.60)	\$ (12,228.92)
Total Income	\$ 1,012,651.58	\$ 864,125.76	\$ 883,685.24
Total Expense	\$ 983,817.41	\$ 972,521.87	\$ 983,715.74
Total Income (Loss)	\$ 28,834.17	\$ (108,396.11)	\$ (100,030.50)
Total Income (Loss) without Depreciation	\$ 117,514.17	\$ (3,508.44)	\$ 4,869.50

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RECREATION Department		Actual	Projected	Budgeted
Ordinary Income		2022 / 2023	2023 / 2024	2024 / 2025
4020 Rental Income - Kimtu Cookhouse		\$ 590.00	\$ 800.00	\$ 500.00
4025 Fire Camp Money		\$ 52,591.39	\$ -	\$ -
4110 Recreation Fees		\$ 1,725.00	\$ 2,200.00	\$ 2,200.00
4112 Tournament Fees		\$ -	\$ -	\$ -
4114 Campground		\$ 21,385.00	\$ 22,000.00	\$ 25,000.00
4115 Kimtu Beach		\$ 9,106.50	\$ 8,500.00	\$ 12,000.00
4117 Misc Income (recycling)		\$ 117.00	\$ 100.00	\$ 100.00
4120 Six Rivers Rentals		\$ 10,150.00	\$ 7,150.00	\$ 7,200.00
4130 CCCU Dividends		\$ 207.12	\$ 250.00	\$ 250.00
4140 Creek Side Park		\$ 225.00	\$ 219.00	\$ 100.00
8010 Interest Income		\$ 4.38	\$ -	\$ -
Total Ordinary Income		\$ 96,101.39	\$ 41,219.00	\$ 47,350.00
Ordinary Expenses				
6021 Camp Kimtu		\$ 2,948.65	\$ 7,175.21	\$ 1,000.00
6022 Veteran's Park		\$ 7,461.05	\$ 1,100.00	\$ 1,000.00
6022.1 Veteran's Park - Rural Rec & Tourism Grant expenditures		\$ 937.42	\$ 64,004.00	\$ 500,000.00
6023 Kimtu Beach		\$ 1,787.75	\$ 1,700.00	\$ 1,700.00
6050 Propane		\$ 866.94	\$ 1,400.00	\$ 1,400.00
6055 Power PG&E		\$ 6,530.70	\$ 4,600.00	\$ 5,000.00
6056 Trash		\$ 11,433.37	\$ 9,000.00	\$ 9,000.00
6060 Supplies		\$ 5,351.58	\$ 3,300.00	\$ 3,500.00
6070 Miscellaneous (all parks)		\$ 221.96	\$ -	\$ -
6081 Special Use Permit		\$ 1,401.96	\$ 1,500.00	\$ 1,500.00
6091 Kimtu Outside Services			\$ -	\$ -
7010 Office		\$ 490.97	\$ 200.00	\$ 200.00
7050 Depreciation		\$ 11,253.49	\$ 11,013.09	\$ 11,013.09
7080 Trucks		\$ 11,981.81	\$ 9,000.00	\$ 8,000.00
7083 Rec Equipment Maintenance		\$ 8,775.30	\$ 2,000.00	\$ 3,000.00
7100 Professional Fees		\$ 480.00	\$ 275.00	\$ 300.00
7120.2 Outside Services - Caltrans dump day		\$ 30,171.32	\$ 310.00	\$ -
7130 Camp Host		\$ 2,160.00	\$ 2,880.00	\$ 2,880.00
7200 Downtown parks		\$ 4,850.11	\$ 1,000.00	\$ 500.00
7204 Creekside Park		\$ 3,173.96	\$ 1,740.00	\$ 2,000.00
Creekside Park - Per Capita grant expenditures		\$ 10,034.96	\$ 139,000.00	
7300 Six Rivers Community Center		\$ 467.00	\$ 4,430.00	\$ 500.00
Total Ordinary Expenses		\$ 122,780.30	\$ 265,627.30	\$ 552,493.09
Operating Income (Loss)		\$ (26,678.91)	\$ (224,408.30)	\$ (505,143.09)
Operating Income (Loss) without depreciation		\$ (15,425.42)	\$ (213,395.21)	\$ (494,130.00)

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RECREATION (continued)	Actual 2022 / 2023	Projected 2023 / 2024	Budgeted 2024 / 2025
Other Operating Income			
Income from 2500 Property Tax	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Prop 68 grant - Veteran's park	\$ 43,618.00	\$ 64,004.00	\$ 500,000.00
Per Capita grant - Creekside discgolf		\$ 113,000.00	
Other income - Caltrans dump day	\$ 30,171.32		
From property tax for other			
Total Other Operating Income	\$ 103,789.32	\$ 207,004.00	\$ 530,000.00
Other Operating Expense			
Payment to Water Department for labor	\$ 50,000.00	\$ 40,000.00	\$ 40,000.00
Total Other Operating Expense	\$ 50,000.00	\$ 40,000.00	\$ 40,000.00
Other Operating Income (Loss)	\$ 53,789.32	\$ 167,004.00	\$ 490,000.00
Total Income	\$ 199,890.71	\$ 248,223.00	\$ 577,350.00
Total Expense	\$ 172,780.30	\$ 305,627.30	\$ 592,493.09
Total Income (Loss)	\$ 27,110.41	\$ (57,404.30)	\$ (15,143.09)
Total Income (Loss) without depreciation	\$ 38,363.90	\$ (46,391.21)	\$ (4,130.00)

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STREET LIGHTS		Actual	Projected	Budgeted
		2022 / 2023	2023 / 2024	2024 / 2025
Street Lights Expense & Income				
Business payments:	\$	4,200	\$ 5,400	\$ 6,000
Street Light Expense (PG&E)	\$	4,200	\$ 5,400	\$ 6,000
Total Income (Loss)	\$	-	\$ -	\$ -
WASTEWATER Department:		Actual	Projected	Budgeted
		2022 / 2023	2023 / 2024	2024 / 2025
Wastewater Income:				
SWRCB Grant		\$1,375,993	\$2,800,000	\$3,050,000
USDA Grant		\$300,000	\$2,500,000	\$2,000,000
Income from 2500 Property Tax		\$15,000	\$15,000	\$15,000
Total Wastewater Income		\$1,690,993	\$5,315,000	\$5,065,000
Wastewater Expense:				
GHD engineering including subcontract		\$675,993	\$300,000	\$550,000
Professional fee:		\$850		
Contractor for wastewater constructic		\$1,000,000	\$5,000,000	\$4,500,000
Land purchase		\$0	\$0	\$0
Interest and RCAC loan fee			\$15,000	\$15,000
Travel			\$0	\$0
Utilities:		\$292	\$200	\$200
Training for operator:			\$1,000	\$1,000
Total Wastewater Expense		\$1,677,135	\$5,316,200	\$5,066,200
Total Income (Loss)		\$13,858	(\$1,200)	(\$1,200)

Total WCCSD Budgets

	Actual	Projected	Budgeted
	2022 / 2023	2023 / 2024	2024 / 2025
Water Department	\$ 711,301.01	\$ 742,500.00	\$ 741,312.10
Special Projects (Water Department)	\$ -	\$ -	\$ -
Recreation Department	\$ 96,101.39	\$ 41,219.00	\$ 47,350.00
Special Projects (Recreation)		\$ -	\$ -
Street Lights	\$ 4,200.00	\$ 5,400.00	\$ 6,000.00
Wastewater Department	\$ 1,690,993.01	\$ 5,315,000.00	\$ 5,065,000.00
Total WCCSD Budget	\$ 2,502,595.41	\$ 6,104,119.00	\$ 5,859,662.10
	Actual	Projected	Budgeted
	2022 / 2023	2023 / 2024	2024 / 2025
Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 50,795.30	\$ 53,557.30	\$ 56,000.00
Recreation Department	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Wastewater Department	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Other - wastewater property final payment			
	\$ 95,795.30	\$ 98,557.30	\$ 101,000.00