

Willow Creek Community Services District (WCCSD)
~DRAFT~ Annual Budget 2025/2026

Page: 1 of 6

date: May 23, 2025

WATER Department		Actual	Projected	Budgeted
Ordinary Operating Revenue		2023 / 2024	2024 / 2025	2025 / 2026
4010 Water Sales		\$ 699,881.46	\$ 720,877.90	\$ 742,504.24
Other Water Sales (hydrants, fire water)		\$ -	\$ 17,052.12	\$ -
Accounting adjustments				
4110 Reconnect Fees		\$ 12,520.00	\$ 12,000.00	\$ 12,000.00
4120 New fire hydrant			\$ 3,792.01	
4121 Backflow fees		\$ 3,068.30	\$ 3,160.35	\$ 3,255.16
4200 Water Adjustments		\$ 146.50	\$ (1,068.27)	\$ (2,500.00)
Total Operating Revenue (Gross Profit)		\$ 715,616.26	\$ 755,814.11	\$ 755,259.40
Ordinary Operating Expense				
6040 Maintenance (Water Treatment and Distribution)		\$ 45,780.59	\$ 41,000.00	\$ 41,200.00
6040.1 Long term maintenance (fire hydrants, pumps, etc)		\$ 9,954.00	\$ 24,445.01	
6052 Water Treatment Utilities		\$ 147,240.46	\$ 158,901.44	\$ 165,000.00
6063 Water Treatment Operating Supplies		\$ 39,645.76	\$ 40,476.38	\$ 42,000.00
6073 Water Treatment Lab Fees		\$ 5,448.00	\$ 4,000.00	\$ 4,500.00
6074 Use Permits U.S.F.S.		\$ -	\$ 700.00	\$ 700.00
6083 Water Treatment Fees & Licenses		\$ 10,134.48	\$ 5,781.72	\$ 6,000.00
7000 Payroll taxes		\$ 2,067.53	\$ 700.00	
Payroll Liabilities - healthcare opt-out		\$ 12,210.38	\$ 13,174.37	
Personnel Costs (Health Insurance)		\$ 90,548.80	\$ 105,492.60	\$ 143,500.00
Payroll Expenses - CalPERS Unfunded		\$ 44,448.96	\$ 54,101.49	\$ 56,000.00
Personnel Costs (District share of CalPERS)		\$ 20,326.85	\$ 18,595.06	\$ 19,600.00
Pension expense (credit) [note: not a real cash out or in]		\$ 13,113.19		
7010 Office Expenses		\$ 24,197.47	\$ 42,273.07	\$ 35,000.00
Office Billing program			\$ 12,500.00	\$ 6,500.00
7020 Insurance - Liability (SDRMA)		\$ 36,657.75	\$ 39,061.43	\$ 40,000.00
Insurance - Workers' Comp		\$ 6,799.55	\$ 4,628.50	\$ 6,500.00
7030 Maintenance (Office)		\$ 4,393.10	\$ 4,000.00	\$ 5,000.00
7040 Travel & Meetings		\$ -	\$ 1,000.00	\$ 1,000.00
7041 Education & Training		\$ 370.42	\$ 866.35	\$ 500.00
7045 Membership Dues		\$ 4,889.00	\$ 6,683.00	\$ 7,000.00
7050 Depreciation		\$ 104,887.67	\$ 88,680.00	\$ 88,680.00
7080 Trucks		\$ 12,349.91	\$ 12,782.00	\$ 14,000.00
7100 Professional fees (Legal, Engineers)		\$ 225.64	\$ 225.00	\$ 2,000.00
7110 Outside Services (Computer assistance, Election Fees)		\$ 3,770.63	\$ 1,000.00	\$ 1,000.00
7120 Audit Fees		\$ 16,583.00	\$ 16,975.00	\$ 16,000.00
7125 Uniforms		\$ -	\$ -	\$ 2,000.00
7130 Miscellaneous Expenses		\$ -	\$ -	\$ -
Payroll Expenses - Payroll		\$ 277,144.89	\$ 275,915.00	\$ 280,500.00
Total Ordinary Operating Expense		\$ 933,188.03	\$ 973,957.42	\$ 984,180.00
Ordinary Operating Income (Loss)		\$ (217,571.77)	\$ (218,143.31)	\$ (228,920.60)
Total Ordinary Operating Expense (without depreciation)		\$ 828,300.36	\$ 885,277.42	\$ 895,500.00

Willow Creek Community Services District (WCCSD)
~DRAFT~ Annual Budget 2025/2026

Page: 2 of 6

WATER (continued)	Actual 2023 / 2024	Projected 2024 / 2025	Budgeted 2025 / 2026
Other Operating Income			
Other property tax at county (other expenses below)	\$ 45,239.89		\$ 25,576.60
4130 Income from 9525 Property Tax (Davis Grunsky)	\$ 31,604.17	\$ 31,000.00	\$ 31,000.00
8041 Income from 2500 Property Tax (audit, liability ins)	\$ 36,637.17	\$ 72,619.43	\$ 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)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Wastewater to Water for labor			\$ 20,000.00
8010 Interest Income	\$ 2,997.40	\$ -	\$ 3,000.00
8020 Interest Income - From CCCU CD	\$ 12,881.15	\$ 8,514.42	\$ 10,000.00
8030 Other Income Restricted - Expansion Fees	\$ 5,775.00	\$ 7,700.00	\$ -
8040 Other Income Unrestricted	\$ (631.84)	\$ -	\$ -
8041 Transfer from 2500 Property Tax (wastewater pass through)			
Wastewater pass through			
other - From Rec for Per Capita Labor	\$ -		
9500 Sale surplus property	\$ -	\$ -	\$ -
Total Other Operating Income	\$ 174,502.94	\$ 159,833.85	\$ 185,576.60
Other Operating Expense			
9000 Davis Grunsky interest payment	\$ 6,552.11	\$ 11,321.08	\$ 10,576.60
Transfer from 2500 Property Tax (wastewater pass through)	\$ 15,000.00		\$ 15,000.00
Total Other Operating Expense	\$ 21,552.11	\$ 11,321.08	\$ 25,576.60
Other Operating Income (Loss)	\$ 152,950.83	\$ 148,512.77	\$ 160,000.00
Total Operating Income	\$ 890,119.20	\$ 915,647.96	\$ 940,836.00
Total Operating Expense	\$ 954,740.14	\$ 985,278.50	\$ 1,009,756.60
Net Operating Income (Loss)	\$ (64,620.94)	\$ (69,630.54)	\$ (68,920.60)
Net Operating Income (Loss) without Depreciation	\$ 40,266.73	\$ 19,049.46	\$ 19,759.40
Non-Operating Income			
Income from 9525 Property Tax (Davis Grunsky)			
Income from General Savings (Employee retirement)	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ -	\$ -	\$ -
Non-Operating Expense			
Davis Grunsky Loan (excluding interest)	\$ 29,383.00	\$ 25,052.06	\$ 25,052.06
Treatment Plant SRF Loan (last payments 2027-28)	\$ 23,544.00	\$ 23,550.00	\$ 23,550.00
Total Non-Operating Expense	\$ 52,927.00	\$ 48,602.06	\$ 48,602.06
Non-Operating Income (Loss)	\$ (52,927.00)	\$ (48,602.06)	\$ (48,602.06)
Total Income	\$ 890,119.20	\$ 915,647.96	\$ 940,836.00
Total Expense	\$ 1,007,667.14	\$ 1,033,880.56	\$ 1,058,358.66
Total Income (Loss)	\$ (117,547.94)	\$ (118,232.60)	\$ (117,522.66)
Total Income (Loss) without Depreciation	\$ (12,660.27)	\$ (29,552.60)	\$ (28,842.66)

Willow Creek Community Services District (WCCSD)
~DRAFT~ Annual Budget 2025/2026

Page: 3 of 6

date: May 23, 2025

RECREATION Department		Actual	Projected	Budgeted
Ordinary Income		2023 / 2024	2024 / 2025	2025 / 2026
4020 Rental Income - Kimtu Cookhouse		\$ 700.00	\$ 200.00	\$ 500.00
4025 Fire Camp Money		\$ -	\$ 24,700.00	\$ -
4110 Recreation Fees		\$ 2,110.00	\$ 3,685.50	\$ 3,000.00
4112 Tournament Fees		\$ -	\$ -	\$ -
4114 Campground		\$ 22,734.00	\$ 16,680.00	\$ 20,000.00
4115 Kimtu Beach		\$ 9,656.00	\$ 8,000.00	\$ 9,000.00
4117 Misc Income (recycling)		\$ 104.00	\$ 100.00	\$ 100.00
4120 Six Rivers Rentals		\$ 7,750.00	\$ 7,325.00	\$ 7,500.00
4130 CCCU Dividends		\$ 316.72	\$ 250.00	\$ 200.00
4140 Creek Side Park		\$ 219.00	\$ 550.00	\$ 250.00
8010 Interest Income		\$ 5.40	\$ -	\$ -
Total Ordinary Income		\$ 43,595.12	\$ 61,490.50	\$ 40,550.00
Ordinary Expenses				
6021 Camp Kimtu		\$ 7,445.09	\$ 800.00	\$ 1,000.00
6022 Veteran's Park		\$ 1,152.15	\$ 950.00	\$ 500.00
6022.1 Veteran's Park - Rural Rec & Tourism Grant expenditures			\$ -	\$ 450,000.00
6023 Kimtu Beach		\$ 1,134.75	\$ 1,860.00	\$ 1,700.00
6050 Propane		\$ 1,530.15	\$ 1,400.00	\$ 850.00
6055 Power PG&E		\$ 4,553.08	\$ 5,000.00	\$ 4,400.00
6056 Trash		\$ 8,071.49	\$ 6,473.78	\$ 7,500.00
6060 Supplies		\$ 3,072.42	\$ 3,000.00	\$ 3,500.00
6070 Miscellaneous (all parks)		\$ 54.00	\$ -	\$ 100.00
6081 Special Use Permit		\$ 1,200.00	\$ 1,500.00	\$ 1,500.00
6091 Kimtu Outside Services		\$ 3,000.00	\$ -	\$ -
7010 Office		\$ 30.99	\$ 200.00	\$ 200.00
7050 Depreciation		\$ 15,516.58	\$ 8,100.00	\$ 8,100.00
7080 Trucks		\$ 10,928.37	\$ 7,000.00	\$ 7,000.00
7083 Rec Equipment Maintenance		\$ 2,001.51	\$ 2,000.00	\$ 3,000.00
7100 Professional Fees		\$ 648.00	\$ 250.00	\$ -
7120.2 Outside Services - Caltrans dump day			\$ -	\$ -
7130 Camp Host		\$ 2,880.00	\$ 3,200.00	\$ 3,200.00
7200 Downtown parks		\$ 177.65	\$ 500.00	\$ 1,000.00
7204 Creekside Park		\$ 2,104.94	\$ 2,500.00	\$ 2,000.00
Creekside Park - Per Capita grant expenditures			\$ (648.00)	
7300 Six Rivers Community Center		\$ 4,430.77	\$ -	\$ 500.00
Total Ordinary Expenses		\$ 69,931.94	\$ 44,085.78	\$ 496,050.00
Operating Income (Loss)		\$ (26,336.82)	\$ 17,404.72	\$ (455,500.00)
Operating Income (Loss) without depreciation		\$ (10,820.24)	\$ 25,504.72	\$ (447,400.00)

Willow Creek Community Services District (WCCSD)
~DRAFT~ Annual Budget 2025/2026

Page: 4 of 6

RECREATION (continued)	Actual 2023 / 2024	Projected 2024 / 2025	Budgeted 2025 / 2026
Other Operating Income			
Income from 2500 Property Tax	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Prop 68 grant - Veteran's park	\$ -		\$ 450,000.00
Per Capita grant - Creekside discgolf	\$ 113,000.00		
From property tax for other			
Total Other Operating Income	\$ 143,000.00	\$ 30,000.00	\$ 480,000.00
Other Operating Expense			
Payment to Water Department for labor	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
Total Other Operating Expense	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
Other Operating Income (Loss)	\$ 103,000.00	\$ (10,000.00)	\$ 440,000.00
Total Income	\$ 186,595.12	\$ 91,490.50	\$ 520,550.00
Total Expense	\$ 109,931.94	\$ 84,085.78	\$ 536,050.00
Total Income (Loss)	\$ 76,663.18	\$ 7,404.72	\$ (15,500.00)
Total Income (Loss) without depreciation	\$ 92,179.76	\$ 15,504.72	\$ (7,400.00)

Willow Creek Community Services District (WCCSD)

~DRAFT~ Annual Budget 2025/2026

Page: 5 of 6

date: May 23, 2025

WASTEWATER	Budgeted 2025 / 2026
Ordinary Operating Revenue	
Residential	\$ 13,700.00
Commercial 1	\$ 30,000.00
Commercial 2	\$ 48,200.00
Total Operating Revenue (Gross Profit)	\$ 91,900.00
Ordinary Operating Expense	
Maintenance - Treatment Plant & Leach Fields	\$ 14,000.00
Maintenance - Collection	\$ 14,000.00
Solids Haul & Disposal	\$ 6,000.00
Utilities - Treatment Plant	\$ 25,000.00
Utilities - Pump Stations	\$ 5,000.00
Lab Fees	\$ 1,000.00
Wastewater Treatment Fees & Licenses	\$ 4,999.00
Education & Training	\$ 1,000.00
Employee - to be transferred to water	\$ 20,000.00
Total Ordinary Operating Expense	\$ 90,999.00
Operating Income (Loss) [Net Ordinary Income]	\$ 901.00
Non-Operating Income	
Income from County Property Tax (2500 fund)	\$ 15,000.00
Other	\$ -
Total Non-Operating Income	\$ 15,000.00
Non-Operating Expense	
Operating Reserves	\$ 10,000.00
other	\$ -
Total Non-Operating Expense	\$ 10,000.00
Non-Operating Income (Loss)	\$ 5,000.00
Total Income	\$ 106,900.00
Total Expense	\$ 100,999.00
Total Income (Loss)	\$ 5,901.00

Willow Creek Community Services District (WCCSD)

~DRAFT~ Annual Budget 2025/2026

Page: 6 of 6

date: May 23, 2025

STREET LIGHTS	Actual 2023 / 2024	Projected 2024 / 2025	Budgeted 2025 / 2026
Street Lights Expense & Income			
Business payments	\$ 5,400	\$ 6,000	\$ 7,000
Street Light Expense (PG&E)	\$ 5,400	\$ 6,000	\$ 7,000
Total Income (Loss)	\$ -	\$ -	\$ -

Total WCCSD Budgets - Ordinary Operating Revenue

	Projected 2023 / 2024	Projected 2024 / 2025	Budgeted 2025 / 2026
Water Department	\$ 742,500.00	\$ 755,814.11	\$ 755,259.40
Special Projects (Water Department)	\$ -	\$ -	\$ -
Recreation Department	\$ 43,595.12	\$ 61,490.50	\$ 40,550.00
Special Projects (Recreation)	\$ -	\$ -	\$ -
Street Lights	\$ 5,400.00	\$ 6,000.00	\$ 7,000.00
Wastewater Department	\$ 5,315.00		\$ 91,900.00
Total WCCSD Budget	\$ 6,106,495.12		\$ 894,709.40

	Projected 2023 / 2024	Projected 2024 / 2025	Budgeted 2024 / 2025
Total allocation of 2500 Property Tax			
Water Department - Audit & Liability Insurance	\$ 36,637.17	\$ 72,619.43	\$ 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			
	\$ 81,637.17	\$ 117,619.43	\$ 101,000.00