

Forestville Water District + SSZ  
Proposed Operating Budget Fiscal Year 24-25

	Administration	Water	Recycled Water	Sewer	FY 24/25 Budget
<b>REVENUE</b>					
<b>4100 Water Revenue</b>					
4110 Water Sales		1,000,000			1,000,000
4120 Water Service Fees		0			0
4130 Water Connection Fees		0			0
<b>4200 Sewer Revenue</b>					
4210 Sewer Annual Service Fees				1,151,313	1,151,313
4220 Sewer Lateral Fees				1,050	1,050
4230 Sewer Connection Fees				0	0
<b>4300 Recycled Water</b>					
4310 Recycled Sales			35,000		35,000
4320 Recycled Fill Station			0		0
<b>Total Revenue</b>		1,000,000	35,000	1,152,363	2,187,363
<b>EXPENSES</b>					
<b>Salaries and Related Expenses</b>					
Salaries and Wages	507,908			188,726	696,634
<b>Total Salaries and Related Expenses</b>	<b>507,908</b>	<b>0</b>	<b>0</b>	<b>188,726</b>	<b>696,634</b>
<b>5200 Administration Expenses</b>					
5205 Audit Services	18,000	0	0	0	18,000
5210 Bad Debt Expense	0	0	0	0	0
5215 Board Election	4,080	0	0	0	4,080
5220 Board Reimbursement	0	0	0	0	0
5225 Dues, Subscriptions, Memberships	30,600	0	0	0	30,600
5230 Employee Appreciation	0	0	0	0	0
5235 Fuel	15,000	0	0	0	15,000
5240 IT Support	21,240	0	0	0	21,240
5245 LAFCO Charges	0	0	0	0	0
5250 Office Supplies	20,324	0	0	0	20,324
5255 Other Supplies	26,470	0	0	0	26,470
5260 Permits/Licensure	14,060	0	0	0	14,060
5265 Postage	0	0	0	0	0
5270 Pre-Employment Checks	0	0	0	0	0
5275 Software, Merchant, Transaction Fees	28,159	0	0	0	28,159
5280 Training, Tuition, CE	14,100	0	0	0	14,100
5285 Travel	0	0	0	0	0
<b>Total Administration Expenses</b>	<b>192,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,033</b>
<b>5300 Insurance</b>					
5310 Liability/Property	34,500	0	0	0	34,500
5320 Workman's Comp	25,360	0	0	0	25,360
<b>Total Insurance</b>	<b>59,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,860</b>
<b>5400 Operations and Maintenance</b>					
5410 Chemicals	0	0	0	60,000	60,000
5420 Facility/Grounds Maintenance	0	10,000	10,000	10,000	30,000
5430 Purchased Water	0	524,358	0	0	524,358
5440 System Maintenance + Repair	0	20,400	0	55,040	75,440
5450 Tools/Equipment	0	10,200	0	5,000	15,200
5460 Vehicle Maintenance/Repair	13,158	0	0	0	13,158
<b>Total Operations and Maintenance</b>	<b>13,158</b>	<b>564,958</b>	<b>10,000</b>	<b>130,040</b>	<b>718,156</b>
<b>5500 Professional Services</b>					
5510 Consultant Services	205,920	0	0	0	205,920
5520 Engineering Services	6,000	23,897	0	23,897	53,794
5530 Legal Services	3,000	10,570	0	10,570	24,140
5540 Other Contract Servies	0	0	0	36,000	36,000
<b>Total Professional Services</b>	<b>214,920</b>	<b>34,467</b>	<b>0</b>	<b>70,467</b>	<b>319,854</b>
<b>5600 Utilities</b>					
5610 Garbage	2,500	0	0	0	2,500
5620 Internet	18,234	0	0	0	18,234
5630 Phones	11,210	0	0	0	11,210
5640 PG&E	0	5,100	0	123,879	128,979
5650 Sewer Charges	0	1,530	0	0	1,530
5660 Water	0	0	0	3,060	3,060
<b>Total Utilities</b>	<b>31,944</b>	<b>6,630</b>	<b>0</b>	<b>126,939</b>	<b>165,513</b>
6010 Depreciation Expense	51,000	0	0	225,000	276,000
<b>Total Expense</b>	<b>1,019,823</b>	<b>606,055</b>	<b>10,000</b>	<b>516,172</b>	<b>2,152,050</b>
<b>Allocated Admin Expense (50/50 Split)</b>		509,912	0	509,912	1,019,823
<b>Total Allocated Expenses</b>		1,115,967	10,000	1,026,083	2,152,050
<b>Net Operating Income (Deficit)</b>	<b>0</b>	<b>(115,967)</b>	<b>25,000</b>	<b>126,280</b>	<b>35,313</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4510 Misc. Revenue		0	0	0	0
4610 Interest Revenue		0	0	0	0
4710 Grant Revenue		0	0	5,800,000	5,800,000
4810 Property Tax Revenue		181,104	0	0	181,104
<b>Total Other Income</b>		181,104	0	5,800,000	5,981,104
<b>Other Expense</b>					
6020 Interest Expense		0			0
<b>Total Other Expense</b>		0	0	0	0
<b>Net Other Income(Expense)</b>		181,104	0	5,800,000	5,981,104
<b>Net Income (Deficit)</b>		65,137	25,000	5,926,280	6,016,417
<b>Adjustments to Net Cash Flow</b>					
Less: Debt Service					0
Less: Capital Expenditures (Admin Allocated 50/50)		285,000		5,952,500	6,237,500
Add: Depreciation Expense (Admin Allocated 50/50)		25,500	0	25,500	51,000
<b>Net Cash Inflow (Outflow)</b>	<b>0</b>	<b>(194,363)</b>	<b>25,000</b>	<b>(720)</b>	<b>(170,083)</b>
Allocated Net Cash Inflow (Outflow) (50/50 split on admin expenses)		0	0	0	0
<b>Total Net Cash Inflow (Outflow)</b>	<b>0</b>	<b>(194,363)</b>	<b>25,000</b>	<b>(720)</b>	<b>(170,083)</b>

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Cost Center:	Project Description:	Project Cost:
Water	PRV #7 (Mirabel Road) Removal	\$15,000
Water	Prv #8 (Ellen Lane) Replacement	\$120,000
Water	Blow Off Replacement Project	\$50,000
Water	Underground Location and Leak Detection Equipment	\$25,000
Water	Distribution System Sampling Stations	\$50,000
Water	Young Tank Inspection and Recoating	\$275,000
Total Water Related CIP		\$535,000
Sewer	WWTP Drainage Improvements	\$22,500
Sewer	WWTP Aerator Replacements	\$30,000
Sewer	2018 Grant Funded Sewer Collection System Improvements	\$3,400,000
Sewer	Sewer Lift Station Pump Replacement	\$50,000
Total Sewer Related CIP		\$3,502,500
Total Non Grant Funded Sewer Related CIP		\$102,500
Admin	Truck Replacements	\$100,000
Total Admin Related CIP		\$100,000
Total Proposed CIP for FY 2024-25		\$4,137,500
Total Proposed Non Grant Funded CIP for FY 2024-25		\$737,500

**ERICK ROESER**  
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TREASURER-TAX COLLECTOR

**KATHLEEN PARNELL**  
ASSISTANT AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

DATE: August 8, 2024  
TO: Special Districts Governed by Local Boards  
FROM: Brooke Griffis, Budget Accountant/Auditor  
SUBJECT: 2024-25 District Adopted Budgets (**Due on 09/30/2024**)

The budget preparation process will be similar to previous years. The information we will need your district to provide is your line item budget amounts (by account) accompanied by a copy of your board's budget approval and Prop 4 Limit approvals (if not submitted with the Preliminary Budget). We will use the information provided to adjust the EFS budget per the adopted budget spreadsheet.

One of the two options identified below should help your district submit your budget electronically.

- Option #1: Forward Your Existing Excel Spreadsheets/Board Approval if there are no changes to FY24-25 Preliminary Budget

For those districts that already prepare in-house spreadsheets budgeting and there are no changes to your FY24-25 Preliminary Budget, email a copy of the spreadsheets in excel format and your districts board's resolution approving the Adopted Budget. If your budgeted expenses are higher than budgeted revenues, please make sure that you have enough available fund balance to cover the budget deficit.

- Option #2: Create a New Excel Spreadsheet/Budget Summary for Board Approval if there are changes to FY24-25 Preliminary Budget

For districts that have changes from FY24-25 Preliminary Budget, please prepare a new Excel Spreadsheet/Budget Summary for Adopted Budget using the attached template.

Please forward your districts Adopted Budget information to us by **September 30, 2024**.

If you need any assistance or additional information, please contact me at either 707-565-3292 or [ACTTC-Budget@sonoma-county.org](mailto:ACTTC-Budget@sonoma-county.org).

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
40002	Prop Tax - CY,Secured	
40003	Direct Charges - CY	
40005	Prop Taxes - RDA Increment	
40006	AB1290 RDA Pass Throughs	
40007	H&S 33401 RDA Pass Throughs	
40008	H&S 33676 RDA (2%) Allocation	
40010	Residual Prop Tax - RPTTF	
40011	Direct Charges - Intercounty	
40012	SB2557 Prop Tax Admin	
40050	Property Tax Accrual	
40101	Prop Taxes - CY, Unsecured	
40105	CollectCost Del CY Unsecured	
40111	Supplemental Prop Taxes - CY	
40201	Prop Taxes - PY, Secured	
40202	Direct Charges - Prior Year	
40211	Prop Taxes - PY, Unsecured	
40221	Supplemental Prop Taxes - PY	
40301	Sales and Use Tax	
40404	Timber Yield Tax	
40900	Other Taxes	
40999	Penalties and Costs on Taxes	
<b>40000</b>	<b>Total Tax Revenue</b>	<b>0</b>
41132	Licenses - Other	
41152	Mitigation Fees	
<b>41000</b>	<b>Total Licenses,Permits,Franchises</b>	<b>0</b>
42103	State - Vehicle License Fees	
42261	State Construction/Subventions	
42281	State Emergency Preparedness	
42291	State Homeowners Prop Tax Relf	
42358	State Other Funding	
42360	State Grant Revenue	
42441	Federal FEMA Disaster Funding	
42461	Federal Other Funding	
42601	County of Sonoma	
42610	Other Governmental Agencies	
42611	City of Santa Rosa	
42612	City of Petaluma	
42613	City of Rohnert Park	
42615	City of Cotati	
42618	City of Sonoma	

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
42619	Town of Windsor	
42622	MTC (Metropolitan Transp Comm)	
42623	Measure M	
42624	RDA Asset Distribution	
42627	Special Districts	
42628	Cities	
<b>42000</b>	<b>Total Intergovernmental Revenues</b>	<b>0</b>
43201	Fines, Forfeitures, Penalties	
<b>43000</b>	<b>Total Fines, Forfeitures, Penalties</b>	<b>0</b>
44002	Interest on Pooled Cash	
44003	Other Interest Earnings	
44050	Unrealized Gains and Losses	
44101	Rent - Real Estate	
44102	Rent - Equipment	
44109	Concessions	
<b>44000</b>	<b>Total Revenue - Use of Money &amp; Prop</b>	<b>0</b>
45008	NCPA Fees for Govt. Services	
45061	Planning and Engineering Svcs	
45062	Construct/Bldg Permit Rvw Svcs	
45065	Inspection Fees	
45221	Sewer/Water Usage Fees	
45253	Ambulance Fees	
45281	Library Services	
45283	Library Postage Recovery	
45284	Fines - Delinquent Collections	
45291	Parks and Recreation Services	
45301	Charges for Services	
45309	Retirement Administration Fees	
45310	Fire Dispatch Fees	
45311	Other Fire Services	
45313	Sale - Water	
45319	Abatement Revenue	
45507	Telecommunication Data Lines	
45530	Maintenance fees	
45533	Reprographics Photocopy	
<b>45000</b>	<b>Total Charges for Services</b>	<b>0</b>
46002	Sales - Taxable	
46003	Sales - Non Taxable	

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
46021	Capital Grants - Federal	
46022	Capital Grants - State	
46023	Capital Grants - Other	
46024	Connection Fees	
46027	Insurance Claims Reimbursement	
46028	Insurance Claims Rebates	
46029	Donations/Contributions	
46040	Miscellaneous Revenue	
46041	Discounts Earned	
46050	Cancelled/Stale Dated Warrants	
46051	Returned Checks	
46200	Revenue Appl PY Misc Revenue	
46210	Refunds	
<b>46000</b>	<b>Total Miscellaneous Revenues</b>	<b>0</b>
47002	Sale of Capital Assets	
47101	Transfers In - within a Fund	
47102	Transfers In - btw Govtl Funds	
47103	Transfers In - All Others	
<b>47000</b>	<b>Total Other Financing Sources</b>	<b>0</b>
49002	Advances	
49003	Advances Clearing	
49004	Administrative Control Account	
49005	Admin Control Acct Clearing	
<b>49000</b>	<b>Total Administrative Control Accts</b>	<b>0</b>
<b>Grand Total Revenues</b>		<b>0</b>

- 50701 Perm Position - Local Bds
- 50702 Extra Help - Local Bds
- 50703 Overtime - Local Bds
- 50704 Boards/Commissions - Local Bds
- 50705 Premium Pay - Local Bds
- 50707 Standby Pay - Local Bds
- 50708 Contract Employee - Local Bds
- 50709 Temporary Help - Local Bds
- 50751 Retirement - Local Bds
- 50752 County Retirement - Local Bds
- 50753 FICA Retirement - Local Bds
- 50754 Deferred Comp - Local Bds
- 50755 PERS - Local Bds

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
50756	Medicare - Local Bds	
50801	Health Ins - Local Bds	
50802	Disability - Local Bds	
50803	Dental - Local Bds	
50804	Life Ins - Local Bds	
50805	Vision - Local Bds	
50806	Unemployment - Local Bds	
50808	Worker's Comp - Local Bds	
<b>50000</b>	<b>Total Salaries and Employee Benefits</b>	<b>0</b>
51021	Communication Expense	
51022	Telecom. Lines (non ISD)	
51031	Waste Disposal Services	
51032	Janitorial Services	
51041	Insurance - Liability	
51042	Insurance - Premiums	
51046	Insurance - Workers Comp	
51061	Maintenance - Equipment	
51071	Maintenance - Bldg & Improve	
51072	Landscaping Services	
51074	Maint - Parks and Grounds	
51077	Maint - Infrastructure	
51101	Sewer Collection Services	
51201	Administration Services	
51202	Election Services	
51204	Property Tax/Assessment Admin	
51205	Advertising/Marketing Svc	
51206	Accounting/Auditing Services	
51207	Client Accounting Services	
51209	Information Tech Svc (non ISD)	
51211	Legal Services	
51213	Engineer Services	
51214	Agency Extra/Temp Help	
51215	Director/Commissioner Services	
51218	Actuarial Services	
51219	Burial Services	
51221	Medical/Laboratory Services	
51222	Safety/Emergency Services	
51225	Training Services	
51226	Consulting Services	
51230	Security Services	
51231	Testing/Analysis	

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
51235	Dispatch Services	
51241	Outside Printing and Binding	
51242	Bank Charges	
51244	Permits/License/Fees	
51248	Micrographics/Microfilm Svc	
51249	Other Professional Services	
51250	Planning/Mapping/Inspections	
51251	Claims Processing	
51301	Publications and Legal Notices	
51301	Publications and Legal Notices	
51401	Rents and Leases - Equipment	
51402	Rents and Leases - Heavy Eq	
51421	Rents and Leases - Bldg/Land	
51503	Foundation Expense	
51504	Peace Officer Training Expense	
51601	Training/Conference Expenses	
51602	Business Travel/Mileage	
51604	Other Transportation	
51605	Private Car Expense	
51801	Other Services	
51802	Public Safety Realignment	
51803	Other Contract Services	
51901	Telecommunication Data Lines	
51902	Telecommunication Usage	
51903	Telecommunication Installation	
51904	ISD - Baseline Services	
51905	ISD - Improvement Projects	
51906	ISD - Supplemental Projects	
51907	ISD - Device Modernization Pro	
51909	Telecommunication Wireless Svc	
51910	Courier Services	
51911	Mail Services	
51912	Records Services	
51915	ISD - Reprographics Services	
51916	County Services Chgs	
51918	HRMS Charges	
51919	EFS Charges	
51920	Risk Mgmt Benefit Admin Chgs	
51927	Unclaimable HRMS	
	<b>Subtotal Services</b>	<b>0</b>
52021	Clothing, Uniforms, Personal	
52031	Food	



(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
52041	Household Supplies Expense	
52042	Janitorial Supplies	
52043	Safety Supplies/Equipment	
52061	Fuel/Gas/Oil	
52071	Materials and Supplies Expense	
52072	Chemicals	
52081	Medical/Laboratory Supplies	
52091	Memberships/Certifications	
52101	Other Supplies	
52111	Office Supplies	
52114	Freight/Postage	
52115	Books/Media/Subscriptions	
52116	Photocopy Supplies	
52117	Mail and Postage Supplies	
52118	Printing and Binding Supplies	
52141	Minor Equipment/Small Tools	
52142	Computer Equipment/Accessories	
52143	Computer Software/Licensing	
52144	Equipment Allowance	
52145	Grant Acquired Tools/Equip	
52162	Special Department Expense	
52163	Professional Development	
52165	Physical Fitness	
52166	Employee Recognition Expense	
52168	Recreational Supplies	
52191	Utilities Expense	
52193	Utilities - Electric	
52194	Utilities - Water	
	<b>Subtotal Supplies</b>	<b>0</b>
<b>51000</b>	<b>Total Services and Supplies</b>	<b>0</b>
53012	Support and Care of Persons	
53101	Principal Payments - LT Debt	
53103	Interest on LT Debt	
53104	Other Interest Expense	
53105	Costs of Issuance	
53201	Judgments and Damages	
53301	Taxes and Assessments	
53402	Depreciation Expense	
53501	Contributions	
53611	Income Allocations	
<b>53000</b>	<b>Total Other Charges</b>	<b>0</b>

(Your District Name)

FY 2024-25

Final

Budget

Account	Account Description	Fund #: Department #:
54101	Land	
54305	Machinery and Equipment	
54330	Grant Acquired Equipment	
54331	Mobile Equipment	
54333	Computer Equipment	
54405	CIP - Bldg & Impr	
54406	CIP - Infrastructure	
54503	Work in Progress - Eq	
<b>54000</b>	<b>Total Capital Expenditures</b>	<u>0</u>
55011	Appropriation for Contingenc	
<b>55000</b>	<b>Total Appropriations for Contingencies</b>	<u>0</u>
56030	Residual Equity Transfers	
<b>56000</b>	<b>Total Special Items</b>	<u>0</u>
57011	Transfers Out - within a Fund	
57012	Transfers Out - btw Govtl Fund	
57015	Transfers Out - All Others	
57101	Other Financing Uses	
<b>57000</b>	<b>Total Other Financing Uses</b>	<u>0</u>
58010	Reimb. - General	
58011	Reimb. - Administration	
58016	Reimb. - Labor	
<b>58000</b>	<b>Total Reimbursements</b>	<u>0</u>
59002	Advances	
59004	Administrative Control Account	
59005	Admin Control Acct Clearing	
<b>59000</b>	<b>Total Administrative Control Accts</b>	<u>0</u>
19810	Acq-Land	
19820	Acq-Machinery and Equipment	
19821	Acq-Grant Acquired Equipment	
19831	Acq-CIP-Bldg & Impr	
19832	Acq-CIP-Infrastructure	
19834	Acq-CIP-Infrastructure Labor	
19840	Acq-WIP-Equipment	
19850	Acq-Intangibles-Amortizbl	
<b>19000</b>	<b>Total Capital Assets</b>	<u>0</u>

**(Your District Name)**

**FY 2024-25**

**Final**

**Budget**

Account	Account Description	Fund #: Department #:
<b>Grand Total Expenditures</b>		<b>0</b>
<b>Increase/(Decrease) to Fund Balance</b>		<b>0</b>

FY 2024-25 Final Budget Summary

Forestville Water District  
(Fund)  
(Department ID)

- (1)\* Estimated Beginning Fund Balance @7/01/24: \$0
- (2) Plus: Budgeted FY 2024-25 Revenues: 0  
(total from attached worksheet)
- (3) Less: Budgeted FY 2024-25 Expenditures: 0  
(total from attached worksheet)
- (4)\* Estimated Ending Fund Balance @6/30/25: \$0
- (5) Preliminary Budget Approval Date:   
(Please have your Board Members sign below or  
attach resolution confirming approval)

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\* If District Fund Balance is separated into multiple categories, each district should keep records to identify how much beginning and ending fund balance is available for each fund balance category and should work with their external auditors to identify appropriate GASB 54 fund balance classifications.