		Department	100	200	300	400		
1	Acc. Code	Revenues	Street Lighting	Water	Sanitation	Fire	Total	
2 3	40100	Service Charges		\$670,000	\$700,000		\$1,370,000	
4	40150	User Fees		\$070,000	\$700,000		\$0,570,000	
5	40200	Connections					\$0	
6	40350	Grants			\$0	\$0	\$0	
7	40400	Reconnect Fees					\$0 \$0	
8 9	40500 40600	Inspections Annexation Fees					\$0 \$0	
10	40610	Water Fees & Penalties					\$0 \$0	
11	40630	Call Out/Closing Fees					\$0	
12	40700	Property Taxes	\$35,613	\$74,400	\$70,437	\$195,000	\$375,450	
13	40710	Special Assessments				\$135,000	\$135,000	
14	40800	Other Income, Strike Teams		\$5,000	\$27,200	\$0	\$0 \$22,200	Call tarran +20
15 16	40875 43800	Facilities Street Light Rev., Other		\$5,000	\$27,200	\$0	\$32,200 \$0	Cell tower +29
17	45100	Solid Waste Franchise Fee			\$5,000		\$5,000	
18	46000	Ambulance Revenue			42,000	\$0	\$0	
19	47000	Contract Revenue: Lassen, Strike				\$0	\$0	
	47500	PFPD Income				\$31,000	\$31,000	
20	70100	Interest Income			\$50,000		\$50,000	
21 22	70150	Interest L.A.I.F.					\$0	
23		Total Revenues	\$35,613	\$749,400	\$852,637	\$361,000	\$1,998,650	
24			,	, , , , ,	**** /**	7,	. , ,	
25		Evmanaga	Street	Water	Camitatian	Eine	Total	
25 26		Expenses	Lighting	Water	Sanitation	Fire	Total	
27	50100	Wages - Manager		\$0	\$0	\$0	\$0	7
28	50195	Wages - Overtime		\$6,012	\$6,012	\$0	\$12,023	
29	50200	Wages WSF		\$85,879	\$85,879	\$0	\$171,758	
30 31	50250 50275	Wages OOC OT Wages OOC Differencial						_
32	50400	Supplies		\$20,000	\$30,000	\$1,000	\$51,000	-
33	50450	Repairs		\$35,000	\$40,000	\$500	\$75,500	
34	50500	Maintenance		\$7,500	\$12,450	\$500	\$20,450	
35	50700	Engineering		\$2,500	\$5,000	\$0	\$7,500	
36	50800	Utilities - All	\$29,613	\$130,690	\$59,860	\$0	\$220,163	
38 39	56500 57000	Non-Perm Staff - Per Diem Wages Wages-Lassen Contract		\$10,894	\$10,894	\$0	\$21,789 \$0	_
40	60100	Wages - Office		\$62,481	\$62,481	\$31,241	\$156,203	-
41	60300	Payroll Taxes		\$15,742	\$15,742	\$0	\$31,485	-
42	60325	PERS Expense		\$58,355	\$58,355	\$160,451	\$277,160	
43	60350	PERS Retiree Health Benefits		\$16,633	\$16,633	\$46,343	\$79,609	
44	60400	Employee Benefits		\$47,326	\$47,223	\$0	\$94,549	
45 46	60500 60600	Unemployment Taxes Workers Compensation Ins.		\$1,302 \$6,250	\$1,302 \$6,250	\$0 \$1	\$2,604 \$12,500	-
47	60700	Insurance		\$29,000	\$29,000	\$19,037	\$77,037	-
49	60825	Grant Expenses		\$25,000	\$0	\$0	\$0	-
50	60900	Postage		\$3,400	\$3,400	\$500	\$7,300	
51	61100	Auto Expense		\$12,500	\$24,000	\$500	\$37,000	
52	61200	Equipment	\$1,000	\$22,550	\$30,000	\$500	\$53,050	_
53 54	61250 61300	Legal Expense Professional Services	\$1,000 \$5,000	\$5,000 \$92,545	\$5,000 \$129,505	\$2,500 \$19,180	\$13,500 \$246,230	+
55	61600	Bad Debt	\$5,000	\$72,343	\$127,505	\$17,100	\$0	-
56	61700	Dues & Fees		\$19,000	\$23,000	\$0	\$42,000	
57	61750	Training & Travel		\$4,000	\$4,000	\$0	\$8,000	
58		Wastewater Citations			\$30,000	***	\$30,000	
59 60	61775	Fire Prevention Expenses		\$0	\$0	\$0 \$0	\$0 \$0	_
60 61	61800 70250	Other Expenses Authorized Capital Expenses		\$100,000	\$100,000	\$0	\$200,000	-
62	70230	Authorized Capital Expenses		\$100,000	\$100,000	ΨΟ	\$200,000	_
63		Total Expenses:	\$35,613	\$794,559	\$835,986	\$282,252	\$1,948,410	
64 65		Difference (Rev-Exp):	\$0	(\$45 150)	\$16.651	\$78,748	\$50,240	
66		Difference (Rev-Exp):	ΦU	(\$45,159)	\$16,651	J10,/40	φυ0,4 4 0	
67		Available to Capital Program:	1	(\$45,159)	\$16,651	\$78,748		
68		Transfer From Contract Fire Account:	\$0	\$0	\$0	\$0	Total	: \$0
69 70								
71								
72		Total O&M to Capital Program:	\$0	-\$45,159	\$16,651	\$78,748		
73								

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7/1/2025 Added RA Emergent Office Coverage	30 hours	\$23.94	718.20
Added Seasonal Maintenance/Meter Reader	1040 hrs	\$20.26	21070.00
Deleted Fulltime Maintenance wages and benefits			-42140.80
Updated Benefits 457 to 150.00 per month per person	\$150.x5	\$50.x5	

7/2/2025 Updated UAL Lumps sum: Was
Updated UAL Lumps sum: Actual \$7888.00 Discount

7/18/2025 Moved

Benefits	Uniform	PERS	T&T	WC	PayrollTX	Total
0.00	0.00	0.00	0.00	530.50	833.50	2,082.20
0.00	0.00	0.00	0.00	530.50	833.50	22,434.00
-14796.00	-250.00	-3148.00	-2000.00	-2052.00	-3224.00	-67,610.80
3000.00						3,000.00
		220,510.00				
		243,767.00				23,257.00

-16,837.60

FY 2024-2025 Approved Prmiminary Budget

	A B	C	D	E	F	G	H	I	J	K	L	M	N	0	P Q	R	S	T	U	V	W	X	Y Z	AA	AB	AC AD	AE
2	Wages		Allocati	ion Breakdowi	n	ı	COL		Adjusted		Step					Allo	cation Break	down				1	Longevity Durati	n		Step Increase	
3 4 5 6 7 8	Position General Manager(Professional Service) Office Manager Step E Billing Specialist Step D District Secretary	Current Salary \$0 \$90,231 \$63,460 \$0	Water \$0 \$36,092 \$25,384 \$0 \$0.00	\$25,384 \$0 \$0.00	Fire \$0 \$18,046 \$12,692 \$0 \$0.00	Ambulance \$0 \$0 \$0 \$0 \$0 \$0 \$0		Annual \$ Increase \$0 \$0	Annual Cost \$0 \$90,231 \$63,460 \$0 \$0	Total \$0 \$0 \$0 \$0	Increase Total \$0 \$0 \$2,512	Education	On call \$4.00	\$90,231 \$65,972 \$0 \$0.00	Comments Contracted/Personal Servic Salaried FT Hourly PT		Sanitation \$0 \$36,092 \$26,389 \$0 \$0	Fire \$0 \$18,046 \$13,194 \$0 \$0	Ambulance \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$90,231 \$65,972 \$0 \$0.00	General Manager Office Manager Billing Specialist District Secretary OM Per Diem	\$90,231 \$0		\$ Increase \$0 % \$0	Calc In \$90,231	% Duratio crease % of Ye 5.0% 79.179	\$ Increase \$0 \$0
9 10 11 12 13 14	6 Utility Operations Manager Step E 7 Field Supervisor 8 Operator II 9 Operator I step E 10 OIT step A 11 Maint/Meter Reader n/a step A	\$90,231 \$0 \$0 \$62,255 \$46,468 \$0	\$45,116 \$0 \$0 \$31,128 \$23,234 \$0	\$45,116 \$0 \$0 \$31,128 \$23,234 \$0			0.0% 0.0% 0.0% 0.0%	\$0 \$0 \$0 \$0 \$0 \$0	\$90,231 \$0 \$0 \$62,255 \$46,468 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$2,033	\$3,880 \$0 \$2,080	\$0 \$13,312 \$13,312	\$0 \$77,647 \$61,813 \$0	Salaried FT Hourly FT Hourly FT Hourly FT Hourly FT Hourly	\$0 \$0 \$38,824 \$30,906 \$0	\$47,055 \$0 \$0 \$38,824 \$30,906 \$0			\$0	Utility Operations Manager Field Supervisor Operator II Operator I CP OIT Banks Maint/Meter Reader JB	\$0	0.0% 0.0%	\$0 \$0 \$0	\$0 0 \$62,255 \$46,468	0.0% 0.00 0.0% 0.00 5.0% 0.00 5.0% 87.50 5.0%	\$0 % \$0 % \$0 % \$0 % \$2,033
16 17 18 19 20	Seasonal	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0		\$0 \$0	PT Hours -999 FY max 998.92 Hours FY max 2912 hrs./yr 2912 hrs./yr 2912 hrs./yr 2912 hrs./yr 2912 hrs./yr	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	Seasonal Chief Lieutenant Firefighter/Paramedic Firefighter/EMT Captain Captain	\$0	0.0% 5.0% 0.0%	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	5.0% 33.00 5.0% 20.00 5.0% 65.00	% \$0
22 23 24 25 26 27	19 Captain 20 Firefighter/Paramedic 21 Firefighter/Paramedic 21 Firefighter/Paramedic 21 Firefighter/Paramedic 21 Firefighter/EMT 22	\$0 \$0 \$0 \$0 \$0 \$0			\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0		0	\$0 \$0 \$0 \$0 \$0	2912 hrs./yr 2912 hrs./yr 2912 hrs./yr 2912 hrs./yr 2912 hrs./yr			\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	Captain Firefighter/Paramedic Firefighter/Paramedic Firefighter/Paramedic Firefighter/EMT			\$0 \$0 \$0 \$0 \$0 \$0	\$0	5.0% 0.00 5.0% 90.00	% \$0
28	23 Total Existing Staff Costs 24 25	\$352,645 \$/hr	\$160,953 ~ Hours/ Year	\$160,953 Total	\$30,738	\$0	Holiday Pay-	\$0 Duts (Dec. each)	mar)	\$0 Holidays	\$4,545 Hours			\$389,774	\$358,533	\$179,267	\$179,267	\$0	\$0	\$389,774				\$0			\$4,545
34 35 36 37 38	26 27 28 28 28 28 38 38 38 39 30 30 30 30 30 30 30 30 30 30 30 30 30	\$23.94 \$20.26 \$30.00 \$30.00 \$30.00 \$25.00 \$25.00	30 1,040 0 0 0 0 0	\$0 \$718 \$21,070 \$0 \$0 \$0 \$0 \$0 \$0			Lieutenant Firefighter/Pa Firefighter/E! Captain S FF Medic S Firefighter/Pa Firefighter/Pa	ramedic MT tep A x 3 tep A x 2 ramedic	, saily	0 11 11 33 22 11	24 24 24 24 24 24 24 24 vision Total			Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Fi	ire Wages:	\$0.00			Fire Captain/EMT Firefighter/EMT Firefighter/EMT Firefighter/EMT Firefighter/Paramedic Firefighter/Paramedic Firefighter/Paramedic Firefighter/Paramedic						
40	35 Per Diem EMT 36 Per Diem EMT	\$25.00 \$25.00	0	\$0 \$0						Sanitation	Fire			Ambulance	Total	Ambulan	nce Wages: \$										
42 43 44 45	37 Per Diem FF 38 Reserves x 7 39 Total Per Diem Costs 40	\$15.00 \$100.00	0 0 1070	\$0 \$0 \$21,789			Wages - Man Wages WSF Wages - Office		\$0 \$85,879 \$62,481	\$0 \$85,879 \$62,481	\$0 \$0 \$31,241			\$0 \$0	\$171,758	I	check per diem office	\$171,758 \$21,789 \$156,203									
46	41 42 CPUD Total Wages:		\$361,773				T	otals 5	\$148,360	\$148,360	\$31,241			\$0	\$327,961			\$349,750)								
49	43 44						Overtime Wa	ges WSF	\$6,012	\$6,012	\$0			\$0	\$12,023												

Chester Public Utility District FY 22-23

	A B	С	D	Е	F	G	Н	I	Ј	K	L	M	N	О	Р	Q	R	S
							FY 2	5-26 Be	enefits			· · · · · · · · · · · · · · · · · · ·						
2	i l	Med	tical	1	Dent	al	2 	1 20 10	Visi	on	l.	1	PORAC	C Dues	ı	I	· i	1
3			Ionth	Monthly			Quarterly	Monthly			Quarterly	Monthly	Quarterly		Quarterly	MASA	Uniform	PERS
	'	7/1/23-	1/1/24 -	•		•	` '		•	•		•	•	•	` '		allowance	457
4	Position	12/31/23	6/30/24		12/31/23	1/1/24 -		7/1/23-1			6/30/24		12/31/23		6/30/24	Annual		MATCH
5	1 General Manager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		
6	2 Office Manager	\$975.00	\$1,023.75	\$66.67	\$200.00	\$70.00	\$210.00	\$16.73	\$50.20	\$17.57	\$52.71	\$45.00	\$135.00	\$0.00	\$0.00	\$160		\$1,800
7	3 Billing Specialist	\$2,218.00	\$2,328.90	\$133.33	\$400.00	\$245.00	\$420.00	\$25.77	\$77.30	\$27.06	\$81.17	\$45.00	\$135.00	\$0.00	\$0.00	\$160		\$1,800
8	4 Secretary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0
9	5 Utility Operations Manager E	\$975.00	\$1,023.75	\$66.67	\$200.00	\$70.00	\$210.00	\$16.73	\$50.20	\$17.57	\$52.71	\$45.00	\$135.00	\$0.00	\$0.00	\$160	\$250	\$1,800
10	6 Operator I B CP	\$975.00	\$1,023.75	\$66.67	\$200.00	\$70.00	\$210.00	\$16.73	\$50.20	\$17.57	\$52.71	\$45.00	\$135.00	\$0.00	\$0.00	\$160	\$250	\$1,800
11	7 OIT Banks	\$975.00	\$1,023.75	\$66.67	\$200.00	\$70.00	\$210.00	\$16.73	\$50.20	\$17.57	\$52.71	\$45.00	\$135.00	\$0.00	\$0.00	\$160	\$250	\$1,800
12	Maintenance		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00			
13	8 Chief	السيا	l	1		1		۱ ۱		4.		\$0.00		ı		\$0	\$0	\$0
14	9 Lieutenant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		1				
15	10 Firefighter/Paramedic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
	11 Firefighter/EMT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	i		\$0	\$0	\$0
17	12 Captain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
	13 Captain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1		\$0	\$0	\$0
	14 Captain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
	15 Firefighter/Paramedic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
21	16 Firefighter/Paramedic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
22	17 Firefighter/Paramedic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
23	18 Firefighter/EMT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ı		\$0	\$0	\$0
24	19 Retiree 1	\$0.00	\$0.00	۱ ۱		l		۱ ۱				\$0.00		i				
	20 Retiree 2 BM	\$584.70	\$613.94	۱ ۱		l		۱ ۱				\$0.00	\$0.00	i				
	21 Retiree 3 BT	\$1,647.00	\$1,729.35	١ .			ŀ	1 1				\$45.00	\$135.00	ı				
	22 Retiree 4 AC	\$2,076.00	\$2,179.80	۱ ۱		ļ	ŀ	1 1				\$45.00	\$135.00	ı				
	23 Retiree 5 KL	\$507.00	\$532.35	۱ ۱		ļ	ŀ	1 1				\$45.00	\$135.00	ı				
_	24 Retiree 6 BH	\$1,482.00	\$1,556.10	۱ ۱		ļ	ŀ	1 1				\$45.00	\$135.00	ı				
30	25 Board Member 1			۱ ۱		ļ	ŀ	1 1				\$0		ı				
	26 Board Member 2			۱ ۱		l	l	۱ ۱				Ţ		i				
	27 Board Member 3	\$0		۱ ۱		ļ	ŀ	1 1				Ţ		ı				
	28 Board Member 4			1		l	l	۱ ۱				Ţ		i				
	29 Board Member 5			۱ ۱		ļ	ŀ	1 1				Ţ		ı				
	30 Reserves x 7	<u> </u>	İ	Ţ			ŀ	1				Ţ			ſ			1 7
36	31 Total:	4 - 7 -	\$6,424	\$400		\$525	ŀ	\$93		\$97		\$225		\$0		\$800		1
37	Retiree Total/monthly Payments:	\$6,297	\$6,612	Ţ	\$2,400		\$2,520	1	\$556		\$584	180	\$2,700		\$0	İ		1
	33 6 Month Total:	\$36,708	\$38,543	Ţ			ŀ	1				Ţ	\$2,160.00			İ		1
39	FY Retiree Total:	\$77,		Ţ			ŀ	1			0	Ţ				İ		1
40	FY Employee Total:		·	1	\$4,9	20	ŀ	1	\$1,1	40		1	\$4,8	860		\$800	\$750	\$9,000
41	36 FY Employee Benefits Total:	\$174	1,171				•								•		,	ľ

FY 25-26

	A	В	С	D	Е	F	G	Н	ī
1	А	D	C		PERS Expense	Г	u	П	1
2				r i 23/20	I LIVO Expense				
3		PERS Retirement							
3		reks Retirement		Employer %	Employer \$	Employee %			Total CPUD
4		Position	Annual Salary	Contribution	Contribution	CPUD	Employee \$	UAL	Contribution
5	1	General Manager	\$0	7.470%	\$0	0.000%	\$0	UAL	\$0
6	2	Office Manager	\$90,231	12.210%	\$11,017	0.00070	\$0	0	\$11,017
7	3	Billing Specialist	\$65,972	7.470%	\$4,928			0	\$4,928
8	4	= =	\$03,972 \$0	7.47070	\$4,920			U	\$4,928
9	5	Secretary	\$0 \$0	0.000%	\$0				\$0 \$0
10	6	Utility Operations Manager	\$94,111	7.470%	\$7,030	0.000%	\$0	41658	\$7,030
11	7	Field Supervisor	\$0	7.470%	\$0 \$0	0.00070	ψO	41658	\$0
12	8	Operator I	\$77,647	7.470%	\$5,800			0	\$5,800
13	9	Operator In Training	\$61,813	7.470%	\$4,617			0	\$4,617
14	,	Maintenance	\$0	7.470%	\$0			U	\$0
15	10	Chief	\$0 \$0	0.000%	\$0 \$0				\$0 \$0
16	11	Lieutenant	\$0 \$0	23.750%	\$0 \$0			160451	\$0 \$0
17	12	Firefighter/Paramedic	\$0	13.130%	\$0 \$0			0	\$0
18	13	Firefighter/EMT	\$0 \$0	13.130%	\$0 \$0			0	\$0 \$0
19	14	Captain	\$0 \$0	13.130%	\$0 \$0			0	\$0 \$0
20	15	Captain	\$0 \$0	13.130%	\$0 \$0			0	\$0 \$0
21	16	Captain	\$0 \$0	13.130%	\$0 \$0			0	\$0 \$0
22	17	Firefighter/Paramedic	\$0 \$0	13.130%	\$0 \$0			0	\$0 \$0
23	18	Firefighter/Paramedic	\$0	13.130%	\$0			0	\$0
24	19	Firefighter/Paramedic	\$0	13.130%	\$0			0	\$0
25	20	Firefighter/EMT	\$0	13.130%	\$0			0	\$0
26	21	Unfunded Liability	\$389,774	10.10070	\$33,393		\$0	Ü	Ψ.0
27	22	omunaca Emonio,	Ψ505,777.		400,000		Ψ0		
28	23	Unfunded Liability					Total Existing	Staff Costs:	\$33,393
29	24	Approximate Cost/Month:	\$12,000				Total Unfunde		\$243,767
30	25	11	,					,	,
31	26					PERS Exp	ense Total		\$277,160
32	27					•			,
32 33 34 35	28						Co	ontract Fire:	\$0
34	29			Annual Alloc	cations				
35	30	PERS Expense	Water	Sanitation	Fire	Ambulance	check		
36	31	General Manager	\$0	\$0	\$0	\$0	\$0		
37	32	Office Manager	\$5,509	\$5,509	\$0	\$0	\$11,017		
38	33	Billing Specialist	\$2,464	\$2,464	\$0	\$0	\$4,928		
39	34	Secretary							
40	35		\$0	\$0	\$0	\$0	\$0		
41	36	Utility Operations Manager	\$3,515	\$3,515			\$7,030		
42		Field Supervisor	\$0	\$0			\$0		
43	37	Operator I	\$2,900	\$2,900			\$5,800		
44	38	Operator (OIT)	\$2,309	\$2,309			\$4,617		
45	39	Maintenance	\$0.0	\$0.00			\$0		
46	40	Chief					\$0		
47	41	Lieutenant			\$0		\$0		
48	42	Firefighter/Paramedic			\$0		\$0		
49 50	43	Firefighter/EMT			\$0		\$0		
50	44	Captain			\$0		\$0		
51	45	Captain			\$0		\$0		
52 53 54 55	46	Captain			\$0		\$0		
53	47	Firefighter/Paramedic			\$0		\$0		
54	48	Firefighter/Paramedic			\$0		\$0		
55	49	Firefighter/Paramedic			\$0		\$0		
56	50	Firefighter/EMT	0.44 .070	0.44 670	\$0		\$0		
57	51	Unfunded Liability	\$41,658	\$41,658	\$160,451		\$243,767		
58	52	m . inchar	050.255	050.35	Φ1 CO 4.53	00	0077 1 (0		
59	53	Total PERS Expense:	\$58,355	\$58,355	\$160,451	\$0	\$277,160		
60									

FY 25-26

	В	С	D
5	General Manager	\$0	0.040%
6	Office Manager	\$90,231	0.040%
7	Billing Specialist	\$65,972	0.040%
8	Seccretary		
9		\$0	0.000%
10	Utility Operations Manager	\$94,111	4.870%
11	Field Supervisor	\$0	4.870%
12	Operator I	\$77,647	4.870%
13	Operator (OIT)	\$61,813	4.870%
14	Maintenance	\$0	4.870%
15	Chief	\$0	12.000%
16	Lieutenant	\$0	12.000%
17	Firefighter/Paramedic	\$0	12.000%
18	Firefighter/EMT	\$0	12.000%
19	Captain	\$0	12.000%
20	Captain	\$0	12.000%
21	Captain	\$0	12.000%
22	Firefighter/Paramedic	\$0	12.000%
23	Firefighter/Paramedic	\$0	12.000%
24	Firefighter/Paramedic	\$0	12.000%
25	Firefighter/EMT	\$0	12.000%
26	Volunteers (4 @ \$5000 ea)		12.000%
27	Board Members (5 @ \$1000 ea)	\$5,000	0.032%
28	Lassen Contract Employees (30)	Seasonal - Usually N	May-Nov (fire seas
29	2 Perdiem	\$21,789	4.87%

FY 25-26

	A	В	С	D	Е	F	G	Н
1			FY 25	7/26 Payroll Taxes				
2		D 11.5						
3		Payroll Taxes		G:-1 G:-	G : - 1 G : t	Mattana	M. C	D 11
		Position	Annual Salary	Social Security, %	Social Security Total \$	Medicare, %	Medicare Total \$	Payroll Taxes
5	1	General Manager	\$0	6.200%	\$0	1.45%	\$0	\$0
6	2	Office Manager	\$90,231	6.200%	\$5,594	1.45%	\$1,308	\$6,903
7	3	Billing Specialist	\$65,972	6.200%	\$4,090	1.45%	\$957	\$5,047
8	4	Secretary	\$0	6.200%	\$0	1.45%	\$0	\$0
9	5	Secretary	\$0	6.200%	\$ 0	1.45%	\$0	\$0
10	6	Utility Operations Manager	\$94,111	6.200%	\$5,835	1.45%	\$1,365	\$7,199
11	7	Field Supervisor	\$0	6.200%	\$0	1.45%	\$0	\$0
12	8	Operator I	\$77,647	6.200%	\$4,814	1.45%	\$1,126	\$5,940
13	9	Operator (OIT)	\$61,813	6.200%	\$3,832	1.45%	\$896	\$4,729
14		Maintenance	\$0	6.200%	\$0	1.45%	\$0	\$0
15	10	Chief	\$0	6.200%	\$0	1.45%	\$0	\$0
16	11	Lieutenant	\$0	6.200%	\$0	1.45%	\$0	\$0
17	12	Firefighter/Paramedic	\$0	6.200%	\$0	1.45%	\$0	\$0
18	13	Firefighter/EMT	\$0	6.200%	\$0	1.45%	\$0	\$0
19	14	Captain	\$0	6.200%	\$0	1.45%	\$0	\$0
20	15	Captain	\$0	6.200%	\$0	1.45%	\$0	\$0
21	16	Captain	\$0	6.200%	\$0	1.45%	\$0	\$0
22	17	Firefighter/Paramedic	\$0	6.200%	\$0	1.45%	\$0	\$0
23	18	Firefighter/Paramedic	\$0	6.200%	\$0	1.45%	\$0	\$0 00
24	19	Firefighter/Paramedic	\$0	6.200%	\$0 \$0	1.45%	\$0	\$0 \$0
25 26	20	Firefighter/EMT	\$0	6.200%	\$0 \$1.251	1.45%	\$0.00	\$0
27	21 22	Per Diem x 1	\$21,789	6.200%	\$1,351 \$24,166	1.45%	\$315.93	\$1,667
28	23	Totals:	\$389,774	Total:	\$24,166	Total:	\$5,652 nnual Total:	\$31,485
29	24					A	illiuai 10tai.	\$31,463
30	27							
31								
32	23			Annual Allocations	.			
33	24		Water	Sanitation	Fire	Ambulance	check	
34	25	General Manager	\$0	\$0	\$0	\$0	\$0	
35	26	Office Manager	\$3,451	\$3,451	\$0	\$0	\$6,903	
36	27	Billing Specialist	\$2,523	\$2,523	\$0	\$0	\$5,047	
37	28	Secretary	\$0	\$0			\$0	
38	29		\$0	\$0	\$0	\$0	\$0	
39	30	Utility Operations Manager	\$3,600	\$3,600			\$7,199	
40	31	Field Supervisor	\$0	\$0			\$0	
41	32	Operator I	\$2,970	\$2,970			\$5,940	
42	33	Operator (OIT)	\$2,364	\$2,364			\$4,729	
43	2.1	Maintenance	\$0	\$0	40		\$0	
44	34	Chief			\$0		\$0	
45	35	Lieutenant			\$0		\$0	
46	36	Firefighter/Paramedic			\$0 \$0		\$0 \$0	
47	37	Firefighter/EMT			\$0 \$0		\$0 \$0	
48 49	38 39	Captain			\$0 \$0	\$0	\$0 \$0	
50	39 40	Captain Captain			\$0 \$0	\$0 \$0	\$0 \$0	
51	40 41	Firefighter/Paramedic			\$0 \$0	\$0 \$0	\$0 \$0	
52	42	Firefighter/Paramedic			\$0 \$0	φU	\$0 \$0	
53	43	Firefighter/Paramedic			\$0 \$0		\$0 \$0	
53 54	44	Firefighter/EMT			\$0 \$0	\$0	\$0 \$0	
55	45	As needed x 2	\$833	\$833	\$0 \$0	\$0 \$0	\$1,667	
55 56	46	Annual Totals:	\$15,742	\$15,742	\$0 \$0	\$0 \$0	\$31,485	
57	47	Timiaai Totais.	Ψ10,7 12	Ψ109, 12	ΨΟ	ΨΟ	Ψυ 1, 10υ	
58	48				check:	\$31,485		
58 59						,		

FY 25-26

	A	В	С	D	Е	F
1			Unemployme	ent Taxes		
2						
3		Unemployment Taxes		I In amount as remains	Unamplaymant	I In annul ay ma ant
4		Position	Annual Salary	Unemployment, %	Unemployment, Maximum	Unemployment Total
5	1	General Manager	\$0	6.200%	\$0	\$0
6	2	Office Manager	\$90,231	6.200%	\$7,000	\$434
7	3	Billing Specialist	\$65,972	6.200%	\$7,000	\$434
8	4	Secretary	\$0	6.200%	\$0	\$0
9	5		\$0	6.200%	\$0	\$0
10	6	Utility Operations Manager	\$94,111	6.200%	\$7,000	\$434
11	7	Field Supervisor	\$0	6.200%	\$0	\$0
12	8 9	Operator I	\$77,647	6.200%	\$7,000	\$434
13	9	Operator (OIT) Maintenance	\$61,813 \$0	6.200% 6.200%	\$7,000 \$0	\$434 \$0
15	10	Chief	\$0 \$0	6.200%	\$0 \$0	\$0 \$0
16	11	Lieutenant	\$0 \$0	6.200%	\$0 \$0	\$0 \$0
17	12	Firefighter/Paramedic	\$0	6.200%	\$0	\$0
18	13	Firefighter/EMT	\$0	6.200%	\$0	\$0
19	14	Captain	\$0	6.200%	\$0	\$0
20	15	Captain	\$0	6.200%	\$0	\$0
21	16	Captain	\$0	6.200%	\$0	\$0
22	17	Firefighter/Paramedic	\$0	6.200%	\$0	\$0
23	18 19	Firefighter/Paramedic	\$0 \$0	6.200% 6.200%	\$0 \$0	\$0 \$0
25	20	Firefighter/Paramedic Per diem x 1	\$0 \$0	6.200%	\$0 \$7,000	\$0 \$434
26	21	Totals		Total:	\$42,000	\$2,604
27	22	Totals	. \$505,771	Total.	Ψ12,000	Ψ2,001
28	23					
29						
30	22					
31	23			Allocations	T.'	
32	24	C 1M	Water	Sanitation	Fire	Ambulance
33	25 26	General Manager Office Manager	\$0 \$217	\$0 \$217	\$0 \$0	\$0 \$0
35	27	Billing Specialist	\$217 \$217	\$217 \$217	\$0 \$0	\$0 \$0
36	28	Secretary	\$0	\$0	\$0	\$0
37	29	20010	\$0	\$0	\$0	\$0
38	30	Utility Operations Manager	\$217	\$217		
39	31	Field Supervisor	\$0	\$0		
40	32	Operator I	\$217	\$217		
41	33	Operator (OIT)	\$217	\$217		
42	2.4	Maintenance	\$0	\$0	40	
43	34	Chief			\$0 \$0	
44	35 36	Lieutenant Firefighter/Paramedic			\$0 \$0	
46	37	Firefighter/EMT			\$0 \$0	
47	38	Captain			\$0 \$0	
48	39	Captain			\$0	
49	40	Captain			\$0	
50	41	Firefighter/Paramedic			\$0	
51	42	Firefighter/Paramedic			\$0	
52	43	Firefighter/Paramedic			\$0	
53	44	2 As Needed	217	217	\$0 \$0	
54	45 46	5 Perdiem EMT			\$0 \$0	
55 56	46 47	5 perdiem Medic Annual Totals	: \$1,302	\$1,302	\$0 \$0	\$0
57	48	Amiuai Totais	. φ1,502	\$1,502	φυ	φυ
58	49				check:	\$2,604
59						. ,

	A	В	С	D	Е	F	G	Н	I	J
1				F	Y 25/26 Ut	ilities				
2										
3										
					Street					Contract
4	1		Provider	FY Total	Lights	Water	Sanitation	Fire	Ambulance	Fire
5	2	Electricity	PG&E	\$203,913	\$29,613	\$121,800	\$52,500	\$0	\$0	
6	3	Propane	Hunt Propane	\$10,360		\$6,060	\$4,300	\$0	\$0	
7	4	Phone & Internet		\$4,300		\$2,150	\$2,150	\$0	\$0	
8	5	Garbage	Waste Management			\$350	\$700	\$0	\$0	
9	6	Cell Phone	T-Mobile	\$540		\$330	\$210	\$0	\$0	\$0
10	7	~		4.0					.	
11	8	Satellite	Dish	\$0	ΦΦΦ 64.0	4.20 600	Φ # 0.060	\$0	\$0	Φ.0
12	9				\$29,613	\$130,690	\$59,860	\$0	\$0	\$0
13	10		77 - 1.77-111	Φ220 162				1 1		Φ220.1.62
14	11		Total Utilities:	\$220,163				check:		\$220,163
15	12									
16	13		TX	7 22 /22 1	4. F					
17 18	14 15		FY	22/23 Au	to Expense					
18	13						<u> </u>		1	Contract
19	16			FY Total		Water	Sanitation	Fire	Ambulance	Fire
19	10			r i Totai		water	Samiation	rire	Amoulance	riie
		Fuel	Ed Staub & Son							
20	17		Voyager Fleet Systems	\$17,500		\$8,500	\$8,500	\$500	\$0	\$0
21	18	Service	All minus fuel	\$10,000		\$0	\$10,000	\$0	\$0	
22	19	Tire Service	Plumas Tire	\$2,000		\$1,000	\$1,000	\$0	\$0	
23	20	Miscellaneous	varies	\$1,500		\$0	\$1,500	\$0	\$0	\$0
24	21	Rentals	EAN Services	\$0				\$0		\$0
25	22	Back Hoe repair		\$6,000		\$3,000	3000			
26	23					\$12,500	\$24,000	\$500	\$0	\$0
27	24									
28	25		Total Auto Expense	\$37,000						
29										

	A	В	С	D	Е	F	G	Н
1		F	Y 25/26 Tr	aining & T	ravel	•		
2					F	Allocation	ns	
							Contract	
3				Water	Sanitation	Fire	Fire	Ambulance
4	1	General Manager	\$0	\$0	\$0	\$0	\$0.00	
5	2	Office Manager	\$1,000	\$500	\$500	\$0	\$0	40
6	3	Billing Specialist	\$1,000	\$500	\$500	\$0	\$0	120
7	4	Secretary						
8	5		\$0	\$0	\$0	\$0		
9	6	Utility Operations Manager	\$2,000	\$1,000	\$1,000			
10	7	Field Supervisor	\$0	\$0	\$0			
11	8	Operator I	\$2,000	\$1,000	\$1,000			
12	9	Operator (OIT)	\$2,000	\$1,000	\$1,000			
13		Maintenance	\$0	\$0	\$0			
14	10	Chief				\$0		
15	11	Lieutenant	\$0			\$0		
16	12	Firefighter/Paramedic	\$0			\$0		
17	13	Firefighter/EMT	\$0			\$0		
18	14	Captain	\$0			\$0		
19	15	Captain	\$0			\$0		\$0
20	16	Captain	\$0			\$0		\$0
21	17	Firefighter/Paramedic	\$0			\$0		\$0
22	18	Firefighter/Paramedic	\$0			\$0		
23	19	Firefighter/Paramedic	\$0			\$0		
24	20	Firefighter/EMT	\$0			\$0		
25	21	IMT Firefighters 30 (other payables)	\$0			\$0		\$0
26	22			\$4,000	\$4,000	\$0	\$0	\$160
27	23		-					
28	24	Total:	\$8,000		check:	\$8,160		
29								

Chester Public Utility District FY 22/23

	A	В	С	D	E	F	G	Н	I	J	K	L
1	Professional Services 25/26											
2												
3							FY 5 year average Allocation					
		Service								Contract		
4	ŀ		Provider	FY Estimate	Streetlight	Water	Sanitation	Ambulance	Fire	Fire		Check
5	1	Accounting	Mary Cheek, CPA	\$19,400		\$8,730	\$8,730		\$1,940			\$19,400
6	2	Laboratory Testing	Fruit Growers Laboratory (FGL)	\$45,000		\$5,000	\$40,000					\$45,000
7	3	Annual Audit	RTDennis Assoc.	\$18,000		\$3,600	\$3,600		\$10,800			\$18,000
8	5	(IT) Computer Maintenance/Repair	Rravenlight and MCP. Network inovations, Forest Office	\$12,000		\$4,500	\$7,500		\$0	\$0		\$12,000
9		Micro 365 Updates	Microsoft Licenseing	\$1,320		\$440	\$440		\$440			\$1,320
10	6	CPUD Billing Support	Harris/MIP	\$5,000		\$2,500	\$2,500		\$0			\$5,000
11	7	Ambulance Billing Support	Wittman Enterprises,	\$0					\$0			\$0
12		Facilities Cleaning	??	\$0								
13	8	Weed and Pest	Reimer	\$1,350		\$150	\$1,200	\$0	\$0			\$1,350
14	9	Website Support	Streamline/Name Cheap	\$4,200		\$2,100	\$2,100		\$0			\$4,200
15	10	Membership / Subscriptions	CSDA	\$4,420		\$2,210	\$2,210		\$0			\$4,420
16		Advertising	Feather River Publish	\$150		\$75	\$75					\$150
17	11	Snow Removal	Plumas County Public Works	\$690		\$690						\$690
18		Tank Cleaning & Inspect	Aegion/Corrpro	\$1,400		\$1,400						\$1,400
19	16	Collections & Background	Butte County & Department of Justice	\$200		\$100	\$100		\$0	\$0		\$200
20	17	Miscellanous	Varies	\$3,000		\$1,500	\$1,500		\$0			\$3,000
20 21	18	Management Company	Dynamic District Solutions	120000		\$57,000	\$57,000		\$6,000			120000
22		Agenda Software	CivAssist	800	_	\$400	\$400					
23		Sprinkler Inspection	Foothill Fire	1800		\$900	\$900		\$0			1800
24		Plumas County Spec. Elect	parcel tax Streetlights	5000	5000				\$0			0
25		Confined Space Gas Detect	Industrial Dscinetific	2500		\$1,250	\$1,250					2500
22 23 24 25 26 27		Rate Study	???	0								
27	19		Total:	\$246,230	\$5,000	\$92,545	\$129,505	\$0	\$19,180	\$0		\$246,230

	A B	С	D	Е	F	G	Н	I	J	K	L	M
1	I											
2	Employee Total Compensation											
3	FY 25-26											
								FF		Licenses/		
						PORAC	Air	Uniform	PERS	Certificate	Training	Total
4		Wages	Medical	Dental	Vision	Dues	Ambulance		Retirement	S	& Travel	Compensation
5	1 General Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
6	2 Office Manager	\$90,231	\$11,993	\$820	\$206	\$540	\$160	\$0	\$11,017		\$1,000	\$115,967
7	3 Billing Specialist	\$65,972	\$27,281	\$2,270	\$317	\$540	\$160	\$0	\$4,928		\$1,000	\$102,469
8	4 Secretary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
9	5 OM Perdiem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
10	6 Utility Operations Manager	\$94,111	\$11,993	\$820	\$206	\$540	\$160	\$250	\$7,030		\$2,000	\$117,109
11	7 Operator 1	\$77,647	\$11,993	\$820	\$206	\$540	\$160	\$250	\$5,800		\$2,000	\$99,416
12	8 Operator in Training	\$61,813	\$11,993	\$820	\$103	\$540	\$160	\$250	\$5,800		\$2,000	\$83,479
13	9 Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,617		\$2,000	\$6,617
14	10 Chief	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
15	11 Lieutenant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
16	12 Firefighter/Paramedic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
17	13 Firefighter/EMT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
18	14 Captain	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
19	15 Captain	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
20	16 Captain	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
21	17 Firefighter/Paramedic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
22	18 Firefighter/Paramedic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
23	19 Firefighter/Paramedic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
24	20 Firefighter/EMT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
24 25 26												
26		\$389,774	\$75,251	\$5,550	\$1,037	\$2,700	\$800	\$750	\$39,193	\$0	\$10,000	\$525,056