Chester Public Utility District FY 24/25 Preliminary Budget

Water Budget

8/26/2025

Inflation 3 %
Wages 5%

	Acc. Code	Revenues	Previous	Previous	Previous	(Not Approved) Unaudited Financials	Projections				
2			21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
3	40100	Service Charges	$ 585,491.66	$ 584,186.34	$666,033.50	$685,080.54	$705,632.96	$726,801.94	$748,606.00	$771,064.18	$794,196.11
4	40150	User Fees					$0.00	$0.00	$0.00	$0.00	$0.00
5	40200	Connections				$50.00	$51.50	$53.05	$54.64	$56.28	$57.96
6	40350	Grants					$0.00	$0.00	$0.00	$0.00	$0.00
7	?	Returned Checks				-$506.14					
8	40400	Reconnect Fees					$0.00	$0.00	$0.00	$0.00	$0.00
9	40500	Inspections					$0.00	$0.00	$0.00	$0.00	$0.00
10	40600	Annexation Fees					$0.00	$0.00	$0.00	$0.00	$0.00
11	40610	Water Fees & Penalties					$0.00	$0.00	$0.00	$0.00	$0.00
12	40630	Call Out/Closing Fees	$ 163.64	$ (19.44)		$1,681.33	$1,731.77	$1,783.72	$1,837.23	$1,892.35	$1,949.12
13	44230	Home Owner's Exemption	$ 297.00	$ 427.00			$0.00	$0.00	$0.00	$0.00	$0.00
14	40700	Property Taxes	$ 70,399.06	$ 72,613.61	$133,305.19	$131,697.76	$135,648.69	$139,718.15	$143,909.70	$148,226.99	$152,673.80
15	40710	Special Assessments					$0.00	$0.00	$0.00	$0.00	$0.00
16	40800	Other Income, Strike Teams	$ 603.80	$ 28,103.27		$1,228.85	$1,265.72	$1,303.69	$1,342.80	$1,383.08	$1,424.57
17	40875	Facilities Revenue				$2,410.00	$2,482.30	$2,556.77	$2,633.47	$2,712.48	$2,793.85
18	70100	Interest Income				$7,106.57	$7,319.77	$7,539.36	$7,765.54	$7,998.51	$8,238.46
19	70150	Interest L.A.I.F.	$ 2.70	$ 13.42	$ 52.82	$48.09	$49.53	$51.02	$52.55	$54.13	$55.75
20		**Total Revenues**	**$ 656,957.86**	**$ 685,324.20**	**$799,391.51**	**$828,797.00**	**$854,182**	**$879,808**	**$906,202**	**$933,388**	**$961,390**
21											
22		**Expenses**	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**29-30**
23	Comb.	Wages, Taxes, Benefits	$ 294,435.84	$ 306,887.76	$299,031.46	$314,271.89	$329,985.48	$339,885.05	$350,081.60	$360,584.05	$371,401.57
24	50400	Supplies	$ 21,674.24	$ 25,202.82	$ 12,522.92	$9,194.08	$9,469.90	$9,754.00	$10,046.62	$10,348.02	$10,658.46
25	50450	Repairs	$ 29,035.21	$ 41,042.94	$ 16,387.98	$42,033.39	$43,294.39	$44,593.22	$45,931.02	$47,308.95	$48,728.22
26	50500	Maintenance	$ 6,321.47	$ 8,952.23	$ 3,911.88	$5,208.88	$5,365.15	$5,526.10	$5,691.88	$5,862.64	$6,038.52
27	50660	Annexation Expenses		$ 1,411.38			$0.00	$0.00	$0.00	$0.00	$0.00
28	50700	Engineering	$ 5,840.00		$ 131.50	$650.00	$669.50	$689.59	$710.27	$731.58	$753.53
29	50800	Utilities - All	$ 124,181.19	$ 125,328.31	$131,126.55	$172,503.57	$177,678.68	$183,009.04	$188,499.31	$194,154.29	$199,978.92
30	New	Street Lights Utilities				$15,844.27	$15,844.27	$16,319.60	$16,809.19	$17,313.46	$17,832.87
31	60700	Insurance	$ 13,323.25	$ 22,750.50	$ 27,517.50	$24,602.69	$25,340.77	$26,100.99	$26,884.02	$27,690.54	$28,521.26
32	New	Office Expense	$ 4,804.52	$ 3,108.55	$ 84.13		$0.00	$0.00	$0.00	$0.00	$0.00
33	60900	Postage	$ 4,137.56	$ 4,096.88	$ 4,282.79	$6,098.74	$6,281.70	$6,470.15	$6,664.26	$6,864.19	$7,070.11
34	61100	Auto Expense	$ 10,349.29	$ 17,061.36	$ 13,987.47	$9,235.63	$9,512.70	$9,798.08	$10,092.02	$10,394.78	$10,706.63
35	61200	Equipment	$ 5,975.87	$ 11,753.18	$ 14,772.69	$34,967.86	$36,016.90	$37,097.40	$38,210.32	$39,356.63	$40,537.33
36	61250	Legal Expense	$ 7,076.38	$ 3,588.25	$ 1,506.67	$7,202.74	$7,418.82	$7,641.39	$7,870.63	$8,106.75	$8,349.95
37	61300	Professional Services	$ 32,839.79	$ 78,097.25	$ 69,627.54	$97,706.56	$100,637.76	$103,656.89	$106,766.60	$109,969.59	$113,268.68
38	61700	Dues & Fees	$ 6,724.12	$ 9,206.77	$ 10,817.07	$17,803.64	$18,337.75	$18,887.88	$19,454.52	$20,038.15	$20,639.30
39	61750	Training & Travel	$ 2,527.27	$ 7,983.94	$ 7,067.39	$6,325.86	$6,515.64	$6,711.10	$6,912.44	$7,119.81	$7,333.41
40	61800	Other Expenses	$ 624.52	$ (464.68)	$ 4,390.00	-$4,390.00	-$4,521.70	-$4,657.35	-$4,797.07	-$4,940.98	-$5,089.21
41	60825	Grants		$ 30,903.89	$ 1,338.80		$0.00	$0.00	$0.00	$0.00	$0.00
42	70300	Gain Loss of Assets	$ (936.50)				$0.00	$0.00	$0.00	$0.00	$0.00
43	61850	Interest Expense	$ 636.71	$ 1,668.39		$1,890.31	$1,947.02	$2,005.43	$2,065.59	$2,127.56	$2,191.39
44	61900	Depreciation	$ 81,272.00	$ 82,122.00	$ 81,726.00	$82,086.00	$84,548.58	$87,085.04	$89,697.59	$92,388.52	$95,160.17
45	INACT	Interfund Transfer to Street Li	$ 30,360.07	$ 35,000.00	$ 24,467.40		$0.00	$0.00	$0.00	$0.00	$0.00
46											
47		Total Expenses:	$ 681,202.80	$ 815,701.72	$724,697.74	$ 843,236.11	$874,343.30	$900,573.60	$927,590.81	$955,418.53	$984,081.09
48											
49		Ending Net Position	**$ (24,244.94)**	**$ (130,377.52)**	**$74,693.77**	**-$14,439.11**	**-$20,161.07**	**-$20,765.90**	**-$21,388.88**	**-$22,030.54**	**-$22,691.46**
50											
51	70250	Authorized Capital Expenses	$ 0.35				$100,000.00	$103,000.00	$106,090.00	$109,272.70	$112,550.88
52	New	Emergency Reserves					$100,000.00	$103,000.00	$106,090.00	$109,272.70	$112,550.88
53		Ending Net Position with Reserves	$ (24,245.29)	$ (130,377.52)	$ 74,693.77	$ (14,439.11)	$(220,161.07)	$(226,765.90)	$(233,568.88)	$(240,575.94)	$(247,793.22)

* Authorized Capital Expenses and Emergency Reserves need to be planned for in the future for emergencies and to help cover the cost of replacing the system.

Wastewater Budget

8/26/2025

Inflation	3 %
Wages	5%

(Not Approved)

	Acc. Code	Revenues	Previous	Previous	Previous	Unaudited Financials	Projections				
2			21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
3	40100	Service Charges	$ 557,004.84	$ 517,899.56	$ 547,344.21	$596,906.67	$614,813.87	$633,258.29	$652,256.03	$671,823.72	$691,978.43
4	40150	User Fees					$0.00	$0.00	$0.00	$0.00	$0.00
5	40200	Connections		$ 45,388.84			$0.00	$0.00	$0.00	$0.00	$0.00
6	40350	Grants		$ 39,320.00	$ 88,384.00	$132,122.00	$0.00	$0.00	$0.00	$0.00	$0.00
7	?	Returned Checks				-$498.52	$0.00	$0.00	$0.00	$0.00	$0.00
8	40400	Reconnect Fees					$0.00	$0.00	$0.00	$0.00	$0.00
9	40500	Inspections					$0.00	$0.00	$0.00	$0.00	$0.00
10	40600	Annexation Fees	$ (200.25)		$ 27,760.88		$0.00	$0.00	$0.00	$0.00	$0.00
11	40610	Water Fees & Penalties					$0.00	$0.00	$0.00	$0.00	$0.00
12	40630	Call Out/Closing Fees	$ (39.23)	$ 151.01	$ 39.97	$1,548.67	$1,595.13	$1,642.98	$1,692.27	$1,743.04	$1,795.33
13	40710	Special Assessments					$0.00	$0.00	$0.00	$0.00	$0.00
14	40825	Grants Collection system				$206,409.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	44230	Home Owner's Exemption	$ 635.00	$ 681.00	$ 628.00		$0.00	$0.00	$0.00	$0.00	$0.00
16	40875	Facilities				$4,910.00	$5,057.30	$5,209.02	$5,365.29	$5,526.25	$5,692.04
17	43800	Street Light Rev., Other					$0.00	$0.00	$0.00	$0.00	$0.00
18	45100	Solid Waste Franchise Fee	$ 5,000.00	$ 2,500.00	$ 5,000.00	$5,000.00	$5,150.00	$5,304.50	$5,463.64	$5,627.54	$5,796.37
19	40700	Property Taxes	$ 103,932.52	$ 119,381.37	$ 119,876.27	$115,210.21	$118,666.52	$122,226.51	$125,893.31	$129,670.11	$133,560.21
20	40800	Other Income, Strike Teams	$ 178.18	$ 30,520.22	$ 43.11	$6,043.28	$6,224.58	$6,411.32	$6,603.66	$6,801.76	$7,005.82
21	70100	Interest Income	$ 1,916.19	$ 42,302.90	$ 46,638.45	$38,735.30	$39,897.36	$41,094.28	$42,327.11	$43,596.92	$44,904.83
22	70150	Interest L.A.I.F.	$ 0.92	$ 4.52	$ 17.80	$16.19	$16.68	$17.18	$17.69	$18.22	$18.77
24		**Total Revenues**	**$ 668,428.17**	**$ 798,149.42**	**$835,732.69**	**$1,106,402.80**	**$791,421.43**	**$815,164.07**	**$839,618.99**	**$864,807.56**	**$890,751.79**
26											
27		**Expenses**	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**29-30**
28	Comb.	Wages, Taxes, Benefits	$ 292,029.00	$ 303,396.08	$ 299,816.22	$327,964.67	$344,362.90	$354,693.79	$365,334.60	$376,294.64	$387,583.48
29	50400	Supplies	$ 38,347.12	$ 45,077.00	$ 33,438.67	$35,986.58	$37,066.18	$38,178.16	$39,323.51	$40,503.21	$41,718.31
30	50450	Repairs	$ 11,552.59	$ 20,858.35	$ 44,685.27	$98,215.20	$101,161.66	$104,196.51	$107,322.40	$110,542.07	$113,858.34
31	50500	Maintenance	$ 10,459.50	$ 9,351.36	$ 1,368.96	$6,656.13	$6,855.81	$7,061.49	$7,273.33	$7,491.53	$7,716.28
32	50660	Annexation Expenses		$ 1,921.37			$0.00	$0.00	$0.00	$0.00	$0.00
33	50700	Engineering	$ 815.00	$ 10,340.68	$ 1,136.50	$65.75	$67.72	$69.75	$71.85	$74.00	$76.22
34	50800	Utilities - All	$ 28,143.92	$ 61,413.75	$ 76,390.13	$65,352.90	$67,313.49	$69,332.89	$71,412.88	$73,555.26	$75,761.92

35	New	Street Lights Utilities				$15,844.27	$15,844.27	$16,319.60	$16,809.19	$17,313.46	$17,832.87
36	60700	Insurance	$ 13,323.25	$ 22,750.50	$ 27,517.52	$24,602.71	$25,340.79	$26,101.02	$26,884.05	$27,690.57	$28,521.28
37	New	Office Expense	$ 4,961.72	$ 3,108.30			$0.00	$0.00	$0.00	$0.00	$0.00
38	60825	Grants- Collection		$ 48,372.25		$329,204.14	$0.00	$0.00	$0.00	$0.00	$0.00
39	60900	Postage	$ 2,912.05	$ 3,772.68	$ 3,646.84	$3,795.03	$3,908.88	$4,026.15	$4,146.93	$4,271.34	$4,399.48
40	61100	Auto Expense	$ 10,382.81	$ 16,989.23	$ 13,834.37	$9,220.02	$9,496.62	$9,781.52	$10,074.96	$10,377.21	$10,688.53
41	61200	Equipment	$ 5,602.72	$ 43,942.51	$ 22,851.26	$31,564.92	$32,511.87	$33,487.22	$34,491.84	$35,526.60	$36,592.39
42	61250	Legal Expense	$ 6,977.43	$ 4,263.39	$ 1,522.17	$7,272.75	$7,490.93	$7,715.66	$7,947.13	$8,185.54	$8,431.11
43	61300	Professional Services	$ 55,041.68	$ 119,308.99	$ 108,079.40	$155,890.37	$160,567.08	$165,384.09	$170,345.62	$175,455.98	$180,719.66
44	61700	Dues & Fees	$ 15,189.22	$ 18,201.47	$ 30,466.22	$23,206.20	$23,902.39	$24,619.46	$25,358.04	$26,118.78	$26,902.35
45	61750	Training & Travel	$ 1,877.53	$ 2,723.60	$ 3,906.93	$4,081.78	$4,204.23	$4,330.36	$4,460.27	$4,594.08	$4,731.90
46	61800	Other Expenses	$ 624.53	$ (520.57)	$ 13,896.00	-$13,896.00	$650.00	$669.50	$689.59	$710.27	$731.58
47	61900	Depreciation	$ 153,330.00	$ 154,599.92	$ 150,752.00	$151,112.00	$155,645.36	$160,314.72	$165,124.16	$170,077.89	$175,180.22
48	70300	Gain Loss of Assets	$ (936.50)				$0.00	$0.00	$0.00	$0.00	$0.00
49	61850	Interest Expense	$ 636.71	$ 1,668.39	$ 1,338.81	$1,890.31	$1,947.02	$2,005.43	$2,065.59	$2,127.56	$2,191.39
50											
51		Total Expenses:	$ 651,270.28	$ 891,539.25	$ 834,647.27	$ 1,278,029.73	$ 998,337.20	$ 1,028,287.32	$ 1,059,135.94	$ 1,090,910.02	$ 1,123,637.32
52											
53		Ending Net Position	**$ 17,157.89**	**$ (93,389.83)**	**$1,085.42**	**-$171,626.93**	**-$206,915.77**	**-$213,123.25**	**-$219,516.94**	**-$226,102.45**	**-$232,885.53**
54											
55	70250	Authorized Capital Expenses	$ 0.35				$100,000.00	$103,000.00	$106,090.00	$109,272.70	$112,550.88
56	New	Emergency Reserves					$100,000.00	$103,000.00	$106,090.00	$109,272.70	$112,550.88
57		Ending Net Position with Reserves	$17,157.54	-$93,389.83	$1,085.42	-$171,626.93	-$406,915.77	-$419,123.25	-$431,696.94	-$444,647.85	-$457,987.29

*Need to use office expense again to separate from operations supplies

*We have removed light fund and added it as an expense to water and wastewater. Please see light fund budget for explanation

*Facilites rent revenue will be going up

							Inflation	3 %			
								5%			
		Fire Budget	8/26/2025								
						(Not approved)					
1	Acc. Code	Revenues	Previous	Previous	Previous	Unaudited Financials	Projections				
2			21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
3	46000	Ambulance Revenue			$159,389.35	-$134,426.79	$0.00	$0.00	$0.00	$0.00	$0
4	47000	Lassen Contract Revenue	-$3,355.66	$237,916.22	$797,457.04	$2,549,888.34	$0.00	$0.00	$0.00	$0.00	$0
5	40100	Service Charges			-$151.27	$424,274.35	$0.00	$0.00	$0.00	$0.00	$0
6	40350	Grants	$129,386.29				$0.00	$0.00	$0.00	$0.00	$0
7	40600	Annexation Fees					$0.00	$0.00	$0.00	$0.00	$0
8	40700	Property Taxes	$190,621.72	$303,025.56	$103,995.61		$0.00	$0.00	$0.00	$0.00	$0
9	40710	Special Assessments	$132,004.82	$127,419.24	$129,642.77	$237,757.11	$244,889.82	$252,236.52	$259,803.61	$267,597.72	$275,626
10	44230	Home Owners Exemption	$1,324.00	$1,309.00							
11	40800	Other Income, Strike Teams	$1,342,174.95	$157,516.93	$34,632.83		$0.00	$0.00	$0.00	$0.00	$0
12	40875	Facilities	$545.81	$3,540.00	$5,640.00		$0.00	$0.00	$0.00	$0.00	$0
13		**Total Revenues**	**$1,792,701.93**	**$830,726.95**	**$1,230,606.33**	**$3,077,493.01**	**$244,889.82**	**$252,236.52**	**$259,803.61**	**$267,597.72**	**$275,625.65**
14											
15		**Expenses**	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**29-30**
16		Wages, Taxes, Benefits	$ 2,073,449.98	$ 1,612,211.41	$ 1,342,323.97	$ 1,154,144.54	$ 41,974.32	$ 44,073.04	$ 46,276.69	$ 48,590.52	$ 51,020.05
17	57000	Lassen Contract	$ 263,388.65	$ 341,609.33	$ 516,114.64	$ 843,009.07	$ -	$ -	$ -	$ -	$ -
18	50400	Supplies	$ 21,274.78	$ 19,705.66	$ 7,152.19	$ 4,271.22	$ -	$ -	$ -	$ -	$ -
19	50450	Repairs	$ 1,163.70	$ 9,697.94	$ 2,600.35	$ (99.00)	$ -	$ -	$ -	$ -	$ -
20	50500	Maintenance	$ 1,191.12	$ 7,245.27	$ 266.67	$ 806.55	$ -	$ -	$ -	$ -	$ -
21	50600	Services			$ 2,235.15		$ -	$ -	$ -	$ -	$ -
22	50660	Annexation Expenses		$ -			$ -	$ -	$ -	$ -	$ -
23	50700	Engineering	$ -				$ -	$ -	$ -	$ -	$ -
24	50800	Utilities - All	$ 16,120.83	$ 30,749.47	$ 20,584.58	$ 3,642.96	$ -	$ -	$ -	$ -	$ -
25	56000	Ambulance Expense	$ 14,016.99	$ 12,483.55	$ 26,636.29	$ 471.47	$ -	$ -	$ -	$ -	$ -
26	60700	Insurance	$ 100,876.46	$ 98,195.26	$ 54,547.63	$ 20,518.55	$ -	$ -	$ -	$ -	$ -
27	INACT	Office Expense	$ 1,624.91	$ (767.52)			$ -	$ -	$ -	$ -	$ -
28	60825	Grants- Collection	$ 16,193.45	$ 59,566.40		$ 289,911.15	$ -	$ -	$ -	$ -	$ -
29	60900	Postage	$ 1,391.12	$ 1,768.26	$ 825.77	$ 74.25	$ -	$ -	$ -	$ -	$ -
30	61100	Auto Expense	$ 25,409.31	$ 88,080.02	$ 41,434.04	$ 54,795.29	$ -	$ -	$ -	$ -	$ -
31	61200	Equipment	$ 17,868.20	$ 26,510.78	$ 14,421.43	$ 1,891.93	$ -	$ -	$ -	$ -	$ -
32	61250	Legal Expense	$ 22,610.63	$ 34,329.40	$ 27,261.22	$ 6,889.38	$ -	$ -	$ -	$ -	$ -
33	61300	Professional Services	$ 61,352.50	$ 150,428.79	$ 85,206.24	$ 26,205.44	$ -	$ -	$ -	$ -	$ -
34	61700	Dues & Fees	$ 6,958.75	$ 10,914.12	$ 4,654.91	$ 4,009.60	$ -	$ -	$ -	$ -	$ -
35	61750	Training & Travel	$ 12,601.81	$ 24,314.67	$ 19,048.13	$ 62,577.50	$ -	$ -	$ -	$ -	$ -
36	61800	Other Expenses	$ 12,901.03	$ (1,010.50)	$ (17,547.00)	$ 17,547.00	$ 10,000.00	$ 10,300.00	$ 10,609.00	$ 10,927.27	$ 11,255.09

37	61900	Depreciation	$ 54,929.00	$ 60,442.92	$ 57,118.00	$ 57,118.00	$ 58,831.54	$ 60,596.49	$ 62,414.38	$ 64,286.81	$ 66,215.42
38	70300	Gain Loss of Assets	$ (4,300.00)				$ -	$ -	$ -	$ -	$ -
39	61850	Interest Expense	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
40	INACT	Interfund Transfer to Str Ligh		$ 3,760,000.00			$ -	$ -	$ -	$ -	$ -
41	69100	Interfund Transfer In		$ (3,760,000.00)			$ -	$ -	$ -	$ -	$ -
42											
43		Total Expenses:	$ 2,721,023.22	$ 2,586,475.23	$ 2,204,884.21	$ 2,547,784.90	$ 110,805.86	$ 114,969.52	$ 119,300.07	$ 123,804.60	$ 128,490.55
44											
45		Ending Net Position	$ (928,321.29)	$ (1,755,748.28)	$ (974,277.88)	$ 529,708.11	$ 134,083.96	$ 137,267.00	$ 140,503.54	$ 143,793.12	$ 147,135.10
46											
47	70250	Authorized Capital Expenses					$ -	$ -	$ -	$ -	$ -
48	NEW	Emergency Reserves						$ -	$ -	$ -	$ -
49		Ending Net Position with Reserves	$ (928,321.29)	$ (1,755,748.28)	$ (974,277.88)	$ 529,708.11	$ 134,083.96	$ 137,267.00	$ 140,503.54	$ 143,793.12	$ 147,135.10

* Fire annexation occurred on 9-30-2024

Street Light Budget

8/26/2025 **(Not approved)**

1	Acc. Code	**Revenues**	**Previous**	**Previous**	**Previous**	**Unaudited Financials**
2			**21-22**	**22-23**	**23-24**	**24-25**
3		No Revenue				
4		**Total Revenues**	**$ -**	**$ -**	**$0.00**	**$0.00**
5						
6		**Expenses**	**21-22**	**22-23**	**23-24**	**24-25**
7	50800	Utilities - All	$ 28,642.43	$ 28,138.16	$ 30,847.02	
8	60900	Postage	$ 603.20	$ 290.00		
9	61250	Legal Expense	$ 1,114.16	$ 192.50		
10	69100	Interfund Transfer In	$(30,360.07)	$(35,000.00)	$(24,467.40)	
11						
12		Total Expenses:	$ (0.28)	$ (6,379.34)	$ 6,379.62	$ -
13						
14		Ending Net Position	**$ 0.28**	**$ 6,379.34**	**-$6,379.62**	**$0.00**
15						

Light fund changed to an expense on the water and wastewater fund because the following reasons:

1. No revenue source specific for light fund
2. Benefits all customers one way or another