

**AMENDED**

**Inflation 3%**

**Fire Budget** V 2.0 -8/26/2025; V2.1-9/23/2025

**Amended**

**(Not approved)**

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Acc. Code	Revenues	Previous				Projections				
			Previous	Previous	Previous	Unaudited Financials					
			21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
46000	Ambulance Revenue	\$313,801.65	\$340,138.35	\$159,389.35	-\$134,426.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
47000	Lassen Contract Revenue	\$305,446.47	\$786,318.67	\$786,952.35	\$2,549,888.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40100	Service Charges			-\$151.27	\$165.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40350	Grants	\$129,386.29			\$290,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40600	Annexation Fees					\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40700	Property Taxes	\$190,621.72	\$303,025.56	\$103,995.61	\$196,240.90	\$202,129.00	\$208,193.00	\$214,439.00	\$220,873.00	\$227,500.00	
40710	Special Assessments	\$132,004.82	\$127,419.24	\$129,642.77	\$145,307.58	\$149,667.00	\$154,158.00	\$158,783.00	\$163,547.00	\$168,454.00	
44230	Home Owners Exemption	\$1,324.00	\$1,309.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40800	Other Income, Strike Teams	\$1,551,475.70	\$249,061.56	\$34,632.83	\$47,500.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0	
40875	Facilities	\$545.81	\$3,540.00	\$5,640.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0	
47500	Penninsula Fire Revenue				\$6,662.70	\$41,848.00	\$45,540.00	\$46,907.00	\$48,315.00	\$49,765.00	
70100	Interest Income	\$6,781.30				\$0.00	\$0.00	\$0.00	\$0.00	\$0	
	<b>Total Revenues</b>	<b>\$2,631,387.76</b>	<b>\$1,810,812.38</b>	<b>\$1,220,101.64</b>	<b>\$3,101,339.04</b>	<b>\$393,644.00</b>	<b>\$407,891.00</b>	<b>\$420,129.00</b>	<b>\$432,735.00</b>	<b>\$445,719.00</b>	
	<b>Expenses</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	
60100	Wages Taxes and Benefits	\$ 2,073,449.98	\$ 1,612,211.41	\$ 1,342,323.97	\$ 819,137.01	\$ -	\$ -	\$ -	\$ -	\$ -	
60100	Wages Office					\$ 28,752.00	\$ 29,615.00	\$ 30,504.00	\$ 31,420.00	\$ 32,363.00	
60300	Payroll Taxes					\$ 11,098.00	\$ 2,300.00	\$ 2,369.00	\$ 2,441.00	\$ 2,515.00	
60325	PERS Expense					\$ 163,897.00	\$ 175,801.00	\$ 181,076.00	\$ 186,509.00	\$ 192,105.00	
60350	PERS Retiree Health					\$ 44,871.00	\$ 46,218.00	\$ 47,605.00	\$ 49,034.00	\$ 50,506.00	
60400	Employee Benefits					\$ 7,224.00	\$ 7,983.00	\$ 8,223.00	\$ 8,470.00	\$ 8,725.00	
60500	Unemployment Taxes					\$ 607.00	\$ 400.00	\$ 412.00	\$ 425.00	\$ 438.00	
60600	Compensation Insurance					\$ 249.00	\$ 257.00	\$ 265.00	\$ 273.00	\$ 282.00	
57000	Wages Lassen Contract	\$ 263,388.65	\$ 341,609.33	\$ 516,114.64	\$ 1,154,144.54	\$ -	\$ -	\$ -	\$ -	\$ -	
50400	Supplies	\$ 21,274.78	\$ 19,705.66	\$ 7,152.19	\$ 4,271.22	\$ -	\$ -	\$ -	\$ -	\$ -	
50450	Repairs	\$ 1,163.70	\$ 9,697.94	\$ 2,600.35	\$ (99.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Maintenance	\$ 1,191.12	\$ 7,245.27	\$ 266.67	\$ 806.55	\$ -	\$ -	\$ -	\$ -	\$ -	
50600	Services			\$ 2,235.15		\$ -	\$ -	\$ -	\$ -	\$ -	
50660	Annexation Expenses		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
50700	Engineering	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	
50800	Utilities - All	\$ 16,120.83	\$ 30,749.47	\$ 20,584.58	\$ 3,642.96	\$ -	\$ -	\$ -	\$ -	\$ -	
56000	Ambulance Expense	\$ 14,016.99	\$ 12,483.55	\$ 26,636.29	\$ 471.47	\$ -	\$ -	\$ -	\$ -	\$ -	
60700	Insurance	\$ 100,876.46	\$ 98,195.26	\$ 54,547.63	\$ 20,518.55	\$ 23,832.00	\$ -	\$ -	\$ -	\$ -	
INACT	Office Expense	\$ 1,624.91	\$ (767.52)			\$ -	\$ -	\$ -	\$ -	\$ -	

30	60825	Grants- Collection	\$ 16,193.45	\$ 59,566.40		\$ 289,911.15	\$ -	\$ -	\$ -	\$ -	\$ -
31	60900	Postage	\$ 1,391.12	\$ 1,768.26	\$ 825.77	\$ 74.25	\$ -	\$ -	\$ -	\$ -	\$ -
32	61100	Auto Expense	\$ 25,409.31	\$ 88,080.02	\$ 41,434.04	\$ 54,795.29	\$ -	\$ -	\$ -	\$ -	\$ -
33	61200	Equipment	\$ 17,868.20	\$ 26,510.78	\$ 14,421.43	\$ 1,891.93	\$ -	\$ -	\$ -	\$ -	\$ -
34	61250	Legal Expense	\$ 22,610.63	\$ 34,329.40	\$ 27,261.22	\$ 6,889.38	\$ 45,380.00	\$ -	\$ -	\$ -	\$ -
35	61300	Professional Services	\$ 61,352.50	\$ 150,428.79	\$ 85,206.24	\$ 26,205.44	\$ 1,800.00	\$ 1,854.00	\$ 1,910.00	\$ 1,968.00	\$ 2,028.00
36	61700	Dues & Fees	\$ 6,958.75	\$ 10,914.12	\$ 4,654.91	\$ 4,009.60	\$ -	\$ -	\$ -	\$ -	\$ -
37	61750	Training & Travel	\$ 12,601.81	\$ 24,314.67	\$ 19,048.13	\$ 62,577.50	\$ -	\$ -	\$ -	\$ -	\$ -
38	61800	Other Expenses	\$ 12,901.03	\$ (1,010.50)	\$ (17,547.00)	\$ 17,547.00	\$ -	\$ -	\$ -	\$ -	\$ -
40	70300	Gain Loss of Assets	\$ (4,300.00)				\$ -	\$ -	\$ -	\$ -	\$ -
41	61850	Interest Expense	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
42	INACT	Interfund Transfer to Street Lights		\$ 3,760,000.00			\$ -	\$ -	\$ -	\$ -	\$ -
43	69100	Interfund Transfer In		\$ (3,760,000.00)			\$ -	\$ -	\$ -	\$ -	\$ -
	79100	Loan to Wastewater					\$ 3,239.00	\$ 15,215.00	\$ 111,340.00	\$ 102,062.00	
44		Pen Fire's Minimum Expenses Lease Utilities									
45		Total Expenses:	\$ 2,666,094.22	\$ 2,526,032.31	\$ 2,147,766.21	\$ 2,466,794.84	\$ 330,949.00	\$ 279,643.00	\$ 383,704.00	\$ 382,602.00	\$ 288,962.00
39	61900	Depreciation	\$ 54,929.00	\$ 60,442.92	\$ 57,118.00	\$ 57,118.00	\$ -	\$ -	\$ -	\$ -	\$ -
47		Ending Net Position	-\$89,635.46	-\$775,662.85	-\$984,782.57	\$577,426.20	\$62,695.00	\$128,248.00	\$36,425.00	\$50,133.00	\$156,757.00
48											
49	70152	Authorized CIP (Reserves)					\$ -	\$ -	\$ -	\$ -	\$ -
50	70162	Emergency Reserves					\$ -	\$ -	\$ -	\$ -	\$ -
51		Ending Net Position with Reserves	\$ (89,635.46)	\$ (775,662.85)	\$ (984,782.57)	\$ 577,426.20	\$ 62,695.00	\$ 128,248.00	\$ 36,425.00	\$ 50,133.00	\$ 156,757.00

\* Fire annexation occurred on 9-30-2024

NOTE: Ambulance Revenue is negative because that is the amount that is still owed in collections that will likely not get be paid. It will probably go to collections and maybe some of it will trickle in over the years but it can not be projected as revenue. It should not be realized in that account but Fire no longer exists

## Chester PUD Amendment List

### Amendments: Approved on September 23rd, 2025

- 1 Approve to move Depreciation from expenses category to below expenses total but before ending net position.
- 2 Approve WSF Wages move/reclass to 50/50 200/300 s/b \$120236.22 each. This changes the allocation of operations
- 3 Approve to add GL70152 Capital Improvement Reserves. (Changing the name of the existing line item to reserves, not
- 4 Note error in the formula for Fire Fund Revenue
- 5 Add PFPD Reimbursement in Fire Revenue
- 6 Discussion for approval at October meeting: Add 2% interfund loan interest to Fire Fund.
- 7 Approve adding 50750 System Repair Fines Wastewater \$15000.00 addition to budget expenses for 25-26, \$60000.00
- 8 Approve a change from a negative number in 61800 Other Expenses on the Water Fund Budget to \$650.00

### Fire only Amendments: For Approval on February 23rd 2026

\*We knew the Fire budget was not incredibly accurate at the time it was made. There was a lot of unexpected expenses coming through left over from the annexation, as well. Water and Wastewater were the priority budgets at the time. Now the dust has settled and there are not any more unrecognized expenses expected

1	Separate special assessments and property taxes. Property taxes and special assessments were combined. They have also been updated to the most recent version of 24-25 financials. Special Assessments change to \$145,307.58 in 24-25 Audited financials. Property Tax Revenue changes to \$196,240.09 in 24-25 audited financials. This changes the budget projections.	
2	Updated the 24-25 Unaudited financial column and highlighted changed numbers in yellow for more accurate projections	
3	Pen Fire Revenue	\$ 41,848.00
4	Wages Office	\$ 28,752.00
5	Payroll Taxes	\$ 11,098.00
6	PERS Expense	\$ 163,897.00
7	PERS Retiree Health	\$ 44,871.00

This is 20% of office wages, taxes, and benefits for most of the year. The first few months it only included 20% of wages.

New Line. It was combined in wages, taxes, and benefits

Payroll taxes are much higher in 25-26 than the other projected years because there was left over wages from Lassen Contract and OOC Dif. There will not be more unexpected payroll or payroll tax increases left over from past Fire employees

New Line. It was combined in wages, taxes, and benefits but was not accurately projected

New line. It was combined in wages, taxes, and benefits but was not accurately projected

8	Employee Benefits	\$ 7,224.00	New line. It was combined in wages, taxes, and benefits. The first couple months of the fiscal year, we were not charging 20% of benefits and taxes, only wages. This number increases slightly more at next years projection due to that.
9	Unemployment Taxes	\$ 607.00	New line. It was combined in wages, taxes, and benefits. It is higher in 25-26 due to the left over wages from Lassen Contract and OOC Dif.
10	Compensation Insurance	\$ 249.00	New line. It was combined in wages, taxes, and benefits. This number is hard to estimate because there was an overpayment credit from the previous fiscal year so they did not charge anything for a few months.
11	Insurance	\$ 23,832.00	It was \$0. Fire insurance will cease starting April 1st, 2026. There were only 3 payments instead of 4 in the 25-26 fiscal year, in the amounts of \$7944 each
12	Other Expenses	\$ -	It was 10K There should be no other unexpected expenses. It has been 7 months and the unexpected past costs should be known by now.
13	Professional Services	\$ 1,800.00	It was \$0. This is 20% of the cost of payroll services (20% of office staff expenses)
14	Legal Expense	\$ 45,380.00	\$45380 is what was left to pay of the \$25,000 deductibles for both Maumoynier and Giampoli cases July 1st 2025
16	Loan to wastewater	\$ 3,239.00	Projections vary due to interest only and principle and interest terms. Interest payments started Jan 2026
16	Depreciation	\$ -	Remove depreciation in projections-there are no longer assets as there is no longer a fire department