

# DRAFT

			FY 22/23						
			Department 100	200	300	400	500	600	
			Street	Water	Sanitation	Fire	Contract	Ambulance	Total
1	Acc. Code	Revenues	Lighting				Fire		
2									
3	40100	Service Charges		\$577,727	\$545,000				\$1,122,727
4	40150	User Fees							\$0
5	40200	Connections							\$0
6	40350	Grants			\$0	\$113,000		\$0	\$113,000
7	40400	Reconnect Fees							\$0
8	40500	Inspections							\$0
9	40600	Annexation Fees							\$0
10	40610	Water Fees & Penalties							\$0
11	40630	Call Out/Closing Fees							\$0
12	40700	Property Taxes		\$66,000	\$105,000	\$133,000			\$304,000
13	40750	Special Assessments				\$131,245			\$131,245
14	40800	Other Income, Strike Teams				\$69,000		\$0	\$69,000
15	43800	Street Light Rev., Other	\$32,000						\$32,000
16	45100	Solid Waste Franchise Fee			\$5,000				\$5,000
17	46000	Ambulance Revenue						\$300,000	\$300,000
18	47000	Contract Revenue: Lassen, Strike				\$900,000	\$300,000	\$100,000	\$1,300,000
19	70100	Interest Income			\$1,525		\$0		\$1,525
20	70150	Interest L.A.I.F.							\$0
21									
22		<b>Total Revenues</b>	<b>\$32,000</b>	<b>\$643,727</b>	<b>\$656,525</b>	<b>\$1,346,245</b>	<b>\$300,000</b>	<b>\$400,000</b>	<b>\$3,378,497</b>
23									
			Street	Water	Sanitation	Fire	Contract	Ambulance	Total
24	Expenses		Lighting				Fire		
25									
26	50100	Wages - Manager		\$0	\$0	\$0		\$0	\$0
27	50195	Wages - Overtime		\$4,900	\$4,900	\$32,092	\$1,000	\$9,245	\$52,138
28	50200	Wages WSF		\$70,001	\$70,001	\$324,166	\$0	\$264,153	\$728,321
29	50250	Wages OOC OT				\$270,000		\$0	
30	50275	Wages OOC Differencial				\$110,000		\$0	
31	50400	Supplies		\$25,000	\$30,000	\$12,000	\$0	\$9,900	\$76,900
32	50450	Repairs		\$40,000	\$20,000	\$2,500		\$1,600	\$64,100
33	50500	Maintenance		\$5,000	\$12,450	\$5,640	\$0	\$2,700	\$25,790
34	50700	Engineering		\$2,500	\$5,000	\$0		\$0	\$7,500
35	50800	Utilities - All	\$26,070	\$98,280	\$33,505	\$11,805	\$120	\$11,510	\$181,290
36	56000	Ambulance Expense						\$13,000	\$13,000
37	56500	Non-Perm Staff - Per Diem Wages		\$5,000	\$5,000	\$6,840		\$6,840	\$23,680
38	57000	Wages-Lassen Contract				\$0	\$245,250	\$0	\$245,250
39	60100	Wages - Office		\$32,273	\$32,273	\$24,328	\$0	\$18,703	\$107,577
40	60300	Payroll Taxes		\$8,321	\$8,321	\$25,846	\$0	\$20,813	\$63,301
41	60325	PERS Expense		\$25,896	\$25,896	\$128,394		\$110,146	\$290,331
42	60350	PERS Retiree Health Benefits		\$12,958	\$12,958	\$22,788		\$16,481	\$65,184
43	60400	Employee Benefits		\$31,398	\$31,398	\$142,666		\$102,168	\$307,629
44	60500	Unemployment Taxes		\$1,302	\$1,302	\$4,557	\$0	\$6,076	\$13,237
45	60600	Workers Compensation Ins.		\$13,388	\$13,442	\$86,254	\$0	\$68,790	\$181,874
46	60700	Insurance		\$12,000	\$12,000	\$60,000		\$60,000	\$144,000
47	60800	Office Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	60825	Grant Expenses			\$0	\$113,000		\$0	\$113,000
49	60900	Postage		\$3,260	\$3,200	\$500	\$300	\$400	\$7,660
50	61100	Auto Expense		\$7,125	\$7,125	\$15,650	\$3,000	\$6,350	\$39,250
51	61200	Equipment		\$10,000	\$10,000	\$23,750	\$0	\$28,750	\$72,500
52	61250	Legal Expense	\$1,000	\$5,000	\$5,000	\$5,000	\$0	\$2,000	\$18,000
53	61300	Professional Services		\$83,095	\$95,710	\$55,375	\$6,000	\$79,330	\$319,510
54	61600	Bad Debt							\$0
55	61700	Dues & Fees		\$16,175	\$9,000	\$3,400	\$0	\$1,900	\$30,475
56	61750	Training & Travel		\$1,740	\$1,740	\$4,960	\$7,500	\$3,460	\$19,400
57	61775	Fire Prevention Expenses				\$900			\$900
58	61800	Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0
59	70250	Authorized Capital Expenses		\$100,000	\$100,000	\$0		\$0	\$200,000
60									
61		<b>Total Expenses:</b>	<b>\$27,070</b>	<b>\$614,611</b>	<b>\$550,221</b>	<b>\$1,492,411</b>	<b>\$263,170</b>	<b>\$844,314</b>	<b>\$3,791,798</b>
62									
63		<b>Difference (Rev-Exp):</b>	<b>\$4,930</b>	<b>\$29,116</b>	<b>\$106,304</b>	<b>(\$146,166)</b>	<b>\$36,830</b>	<b>(\$444,314)</b>	<b>(\$413,301)</b>
64									
65		Available to Capital Program:		\$29,116	\$106,304	(\$146,166)	\$36,830	(\$444,314)	
66		Transfer From Contract Fire Account:	\$0	\$0	\$0	\$0	\$0	\$0	Total: \$0
67									
68									
69									
70		<b>Total O&amp;M to Capital Program:</b>	<b>\$4,930</b>	<b>\$29,116</b>	<b>\$106,304</b>	<b>-\$146,166</b>	<b>\$36,830</b>	<b>-\$444,314</b>	
71									
72									

KBK 6-23

CFD 38%

18.25%

KBK no n

computers









# Chester Public Utility District

## FY 22/23

A	B	C	D	E	F
1	FY 22/23 Workers Compensation - State Fund Interim				
2					
3	<b>Workers Compensation</b>				
4	Position	Annual Salary	State Fund Interim	Employer Qtrly Payment	Employer Annual Payment
5	1 General Manager	\$0	0.032%	\$0	\$0
6	2 Office Manager	\$67,849	0.032%	\$22	\$87
7	3 Secretary	\$39,728	0.032%	\$13	\$51
8	4				
9	5 PIO/ Fire Prevention Assistant	\$10,000	0.000%	\$0	\$0
10	6 Lead Supervisor	\$69,388	4.120%	\$2,859	\$11,435
11	7 Field Supervisor	\$0	4.120%	\$0	\$0
12	8 Operator	\$35,350	4.120%	\$1,456	\$5,826
13	9 Operator	\$35,264	4.120%	\$1,453	\$5,811
14	10 Emergency Services Director	\$24,000	6.840%	\$1,642	\$6,566
15	11 Fire Captain/EMT	\$105,852	6.840%	\$7,240	\$28,961
16	12 Firefighter/EMT	\$63,188	6.840%	\$4,322	\$17,288
17	13 Firefighter/EMT	\$56,019	6.840%	\$3,832	\$15,327
18	14 Firefighter/EMT	\$52,633	6.840%	\$3,600	\$14,400
19	15 Firefighter/Paramedic	\$95,532	6.840%	\$6,534	\$26,138
20	16 Firefighter/Paramedic	\$73,937	6.840%	\$5,057	\$20,229
21	17 Firefighter/Paramedic	\$75,047	6.840%	\$5,133	\$20,533
22	18 Firefighter/Paramedic	\$0	6.840%	\$0	\$0
23	19 Volunteers (4 @ \$5000 ea)	\$20,000	6.840%	\$1,368	\$5,472
24	20 Board Members (5 @ \$1000 ea)	\$5,000	0.032%	\$2	\$6
25	21 Lassen Contract Employees (65)	Seasonal - Usually May-Nov (fire season, reimbursed by Lassen contract)			
26	22 10 Perdiem	\$13,680	6.840%	\$936	\$3,743
27	23	Totals: \$828,787	Quarterly Total	\$44,533	
28	24			Annual Total	\$181,874
29	25				
30					
31					
32	Annual Allocations				
33	26	Water	Sanitation	Fire	Ambulance
34	27 General Manager	\$0	\$0	\$0	\$0
35	28 Office Manager	\$27	\$27	\$27	\$7
36	29 Secretary	\$17	\$17	\$5	\$12
37	30				
38	31 PIO/ Fire Prevention Assistant	\$0	\$0	\$0	
39	32 Lead Supervisor	\$5,718	\$5,718		
40	33 Field Supervisor	\$0	\$0		
41	34 Operator	\$2,913	\$2,913		
42	35 Operator	\$2,906	\$2,906		
43	36 Emergency Services Director			\$6,566	
44	37 Fire Captain/EMT			\$28,961	
45	38 Firefighter/EMT			\$17,288	
46	39 Firefighter/EMT			\$15,327	
47	40 Firefighter/EMT			\$14,400	
48	41 Firefighter/Paramedic				\$26,138
49	42 Firefighter/Paramedic				\$20,229
50	43 Firefighter/Paramedic				\$20,533
51	44 Firefighter/Paramedic				\$0
52	45 Volunteers (4 @ \$5000 ea)	\$1,806	\$1,860	\$1,806	
53	46 Board Members (5 @ \$1000 ea)	\$2	\$2	\$2	
54	47 10 per diems			\$1,871	\$1,871
55	48	Annual Totals: \$13,388	\$13,442	\$86,254	\$68,790
56	49				
57	50			check: \$181,874	



## FY 22-23

	A	B	C	D	E	F
1	Unemployment Taxes					
2						
3	<b>Unemployment Taxes</b>					
4		Position	Annual Salary	Unemployment, %	Unemployment, Maximum	Unemployment Total
5	1	General Manager	\$0	6.200%	\$7,000	\$434
6	2	Office Manager	\$67,849	6.200%	\$7,000	\$434
7	3	Secretary	\$39,728	6.200%	\$7,000	\$434
8	4	Seasonsal	\$10,000	6.200%	\$7,000	\$434
9	5	PIO/ Fire Prevention Assistant	\$10,000	6.200%	\$0	\$0
10	6	Lead Supervisor	\$69,388	6.200%	\$7,000	\$434
11	7	Field Supervisor	\$0	6.200%	\$0	\$0
12	8	Operator	\$35,350	6.200%	\$7,000	\$434
13	9	Operator	\$35,264	6.200%	\$7,000	\$434
14	10	Emergency Services Director	\$24,000	6.200%	\$7,000	\$434
15	11	Fire Captain/EMT	\$105,852	6.200%	\$7,000	\$434
16	12	Firefighter/EMT	\$63,188	6.200%	\$7,000	\$434
17	13	Firefighter/EMT	\$56,019	6.200%	\$7,000	\$434
18	14	Firefighter/EMT	\$52,633	6.200%	\$7,000	\$434
19	15	Firefighter/Paramedic	\$95,532	6.200%	\$7,000	\$434
20	16	Firefighter/Paramedic	\$73,937	6.200%	\$7,000	\$434
21	17	Firefighter/Paramedic	\$75,047	6.200%	\$7,000	\$434
22	18	Firefighter/Paramedic	\$0	6.200%	\$0	\$0
23	19					
24	20	Totals:	\$813,787	Total:	\$105,000	\$6,510
25	21					
26	22					
27						
28	22	Annual Allocations				
29	23					
30	24		Water	Sanitation	Fire	Ambulance
31	25	General Manager	\$174	\$174	\$43	\$43
32	26	Office Manager	\$130	\$130	\$130	\$43
33	27	Secretary	\$130	\$130	\$43	\$130
34	28	10 lassen and a seasonal	\$217	\$217		
35	29	PIO/ Fire Prevention Assistant	\$0	\$0	\$0	\$0
36	30	Lead Supervisor	\$217	\$217		
37	31	Field Supervisor	\$0	\$0		
38	32	Operator	\$217	\$217		
39	33	Operator	\$217	\$217		
40	34	Emergency Services Director			\$434	
41	35	Fire Captain/EMT			\$434	
42	36	Firefighter/EMT			\$434	
43	37	Firefighter/EMT			\$434	
44	38	Firefighter/EMT			\$434	
45	39	Firefighter/Paramedic				\$434
46	40	Firefighter/Paramedic				\$434
47	41	Firefighter/Paramedic				\$434
48	42	Firefighter/Paramedic				\$0
49	43	5 Perdiem EMT			\$2,170	
50	44	5 perdiem Medic				\$2,170
51	45	Annual Totals:	\$1,302	\$1,302	\$4,557	\$3,689
52	46					
53	47				check: \$10,850	
54						



Chester Public Utility District  
FY 22-23

**FY 22/23 Utilities**

	A	B	C	D	E	F	G	H	I	J
1										
2										
3										
4	1	Provider	FY Total	Street Lights	Water	Sanitation	Fire	Ambulance	Contract Fire	
5	2	Electricity	PG&E	\$26,070	\$92,000	\$29,300	\$6,500	\$6,500		
6	3	Propane	Hunt Propane		\$3,690	\$1,350	\$1,500	\$1,500		
7	4	Phone & Internet	Frontier		\$2,150	\$2,150	\$2,200	\$2,100		
8	5	Garbage	Waste Management		\$170	\$525	\$350	\$155		
9	6	Cell Phone	T-Mobile		\$270	\$180	\$500	\$500		\$120
10	7									
11	8	Satellite	Dish				\$755	\$755		
12	9									
13	10				\$26,070	\$98,280	\$33,505	\$11,805	\$11,510	\$120
14	11									
15	12									
16	13									
17	14									
18	15									
Total Utilities:				\$181,290			check:		\$181,290	

**FY 22/23 Auto Expense**

	A	B	C	D	E	F	G	H	I	J
19	16	FY Total								
20	17	Fuel	Ed Straub & Son							
21	18	Service	Voyager Fleet Systems	\$18,550	\$4,525	\$4,525	\$6,800	\$2,700	\$0	
22	19	Tire Service	All minus fuel	\$17,200	\$2,600	\$2,600	\$8,350	\$3,650		
23	20	Miscellaneous	Plumas Tire	\$0	\$0	\$0	\$0	\$0		
24	21	Rentals	varies	\$0	\$0	\$0	\$0	\$0		
25	22		EAN Services	\$3,500			\$500		\$3,000	
26	23									
27	24				\$7,125	\$7,125	\$15,650	\$6,350	\$3,000	
28	25									
29			Total Auto Expense	\$39,250						





# Chester Public Utility District

## FY 22/23

A	B	C	D	E	F	G	H	I	J	K
Professional Services										
FY 5 year average Allocation										
	Service	Provider	FY Estimate	Water	Sanitation	Ambulance	Fire	Contract Fire		Check
1	Accounting	Mary Cheek, CPA	\$18,950	\$4,900	\$4,900	\$2,150	\$5,500	\$1,500		\$18,950
2	Laboratory Testing	Fruit Growers Laboratory (FGL)	\$31,500	\$4,300	\$27,200					\$31,500
3	Annual Audit	RTDennis Assoc.	\$18,000	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600		\$18,000
4	Weed & Pest Control	Mario's Weed & Pest	\$1,460	\$365	\$730		\$365			\$1,460
5	Computer Maintenance/Repair	Mindbank and Ray Morgan	\$1,940	\$525	\$525	\$640	\$250	\$0		\$1,940
6	CPUD Billing Support	Harris/MIP	\$5,100	\$2,000	\$2,000	\$400	\$400	\$400		\$5,200
7	Ambulance Billing	Wittman Enterprises,	\$9,700			\$9,700		\$400		\$9,700
8	Rodent Control	Lakeside Construction	\$0	\$0	\$0	\$0	\$0	\$0		\$0
9	Website Support	Streamline/Name Cheap	\$2,400	\$600	\$600	\$600	\$600	\$600		\$2,400
10	Membership / Subscriptions	CSDA	\$7,400	\$1,850	\$1,850	\$1,850	\$1,850	\$1,850		\$7,400
11	Snow Removal	Plumas County Public Works	\$650	\$650						\$650
12	Studies	SUSP Cal Rural Water	\$24,000	\$12,000	\$12,000					\$24,000
13	Studies	Well 1	\$10,000	\$10,000						\$10,000
13	Inspections, & Testing	Failsafe, Zoll, Alpine	\$4,280	\$230	\$230	\$2,100	\$1,720			\$4,280
14	Training and Scheduling	Vector&Target Solutions/Crew Sense	\$1,900	\$175	\$175	\$1,200	\$350			\$1,900
15	Call Log System	ESO Solutions Inc.	\$1,420			\$710	\$710			\$1,420
16	Alert System and Dispatching	I am responding & Firenet Lassen	\$7,160			\$3,580	\$3,580			\$7,160
16	Collections & Background	Butte County & Department of Justice	\$550	\$100	\$100	\$100	\$250	\$0		\$550
17	Miscellaneous	Varies	\$6,000	\$1,500	\$1,500	\$2,000	\$500	\$500		\$6,000
18	Management Company	Sectaris/Adam Cox	\$82000	\$32,800	\$32,800	\$8,200	\$8,200			\$82,000
18	OPEB Analysis	Barrel	25000	\$7,500	\$7,500	\$5,000	\$5,000			\$25,000
19	EMS Boundary Annex	NST Engineering	15000			\$15,000				\$15,000
19	EMS/FIRE Parcel Tax	DTA	45000			\$22,500	\$22,500			\$45,000
			Total:	\$83,095	\$95,710	\$79,330	\$55,375	\$6,000		\$319,510

none since 2017

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2													
3													
	<b>Employee Total Compensation</b>												
	<b>FY 22/23</b>												
4													
5	1	General Manager	Wages	Medical	Dental	Vision	PORAC Dues	Air Ambulance	FF Uniform Allowance	PERS Retirement	Special Licenses/ Certificate	Training & Travel	Total Compensation
6	2	Office Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	3	Secretary	\$67,849	\$9,828	\$820	\$206	\$540	\$160	\$0	\$64,758		\$400	\$144,560
8	4		\$39,728	\$21,218	\$2,870	\$351	\$540	\$160	\$0	\$3,202		\$400	\$68,469
9	5	PIO/ Fire Prevention Assistan	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$10,000
10	6	Lead Supervisor	\$69,388	\$9,828	\$820	\$206	\$540	\$160	\$0	\$5,397		\$1,000	\$87,338
11	7	Field Supervisor	\$0	\$9,828	\$820	\$206	\$540	\$160	\$0	\$0	\$2,080	\$0	\$13,634
12	8	Operator	\$35,350	\$9,828	\$820	\$206	\$540	\$160	\$0	\$2,813	\$2,080	\$1,000	\$52,796
13	9	Seasonal Operator	\$35,264	\$0	\$0	\$0	\$0	\$160	\$0	\$2,807		\$1,000	\$39,230
14	10	Emergency Services Director	\$24,000	\$0	\$0	\$0	\$0	\$160	\$400	\$0		\$400	\$24,960
15	11	Fire Captain/EMT	\$105,852	\$27,294	\$2,870	\$351	\$540	\$160	\$800	\$84,617		\$1,100	\$223,584
16	12	Firefighter/EMT	\$63,188	\$27,294	\$2,870	\$351	\$540	\$160	\$800	\$8,786		\$1,100	\$105,089
17	13	Firefighter/EMT	\$56,019	\$21,218	\$820	\$351	\$540	\$160	\$800	\$7,844		\$1,100	\$88,852
18	14	Firefighter/Paramedic	\$95,532	\$27,294	\$2,870	\$351	\$540	\$160	\$800	\$82,170		\$1,100	\$210,817
19	15	Firefighter/Paramedic	\$73,937	\$27,343	\$2,870	\$351	\$540	\$160	\$800	\$10,197		\$1,100	\$117,298
20	16	Firefighter/Paramedic	\$75,047	\$27,294	\$2,870	\$351	\$540	\$160	\$800	\$10,343		\$1,100	\$118,505
21	17	Firefighter/Paramedic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
22													
23			\$751,154	\$218,264	\$21,320	\$3,283	\$5,940	\$2,080	\$5,200	\$282,931		\$10,800	\$1,305,132