

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses

FY 2022-23 *DRAFT*

| SUMMARY | WATER | SEWER | FIRE |
|------------------------------------|------------|------------|------------|
| Estimated Starting Balance | \$ 819,061 | \$ 368,293 | \$ 288,395 |
| Income | \$ 731,453 | \$ 567,621 | \$ 121,696 |
| Expenses-Operation and Maintenance | \$ 339,945 | \$ 327,121 | \$ 136,866 |
| Expenses-Capital | \$ 263,000 | \$ 150,000 | \$ 50,000 |
| Expenses-Debt | \$ - | \$ 62,818 | \$ - |
| End of the Year Balance | \$ 947,569 | \$ 395,975 | \$ 223,425 |

Income Calculator

Total Income and Balances: \$2,485,328

| Adopted | | | | | | | |
|----------------|-------------------------|-----------------------|--------------------|-------------------------------|--------------------|-------------------|-----------------------------|
| | | Customer Count | Monthly Fee | FY 22/23 Annual Income | \$ Increase | % Increase | Existing Monthly Fee |
| code | Water | | | | | | |
| | Service Fee 3/4 inch | 537 | \$67.00 | \$431,748 | \$0.00 | 0.0% | \$67.00 |
| | Service Fee 1 inch | 3 | \$94.60 | \$3,406 | \$0.00 | 0.0% | \$94.60 |
| | Service Fee 2 inch | 2 | \$246.38 | \$5,913 | \$0.00 | 0.0% | \$246.38 |
| | Standby | 72 | \$27.84 | \$24,054 | \$0.00 | 0.0% | \$27.84 |
| | subtotal | | | \$465,120 | | | |
| | Capital Fee 3/4 inch | 609 | \$7.53 | \$55,029 | \$0.00 | 0.0% | \$7.53 |
| | Capital Fee 1 inch | 3 | \$12.55 | \$452 | \$0.00 | 0.0% | \$12.55 |
| | Capital Fee 2 inch | 2 | \$40.16 | \$964 | \$0.00 | 0.0% | \$40.16 |
| | Capital Fee Standy | | \$7.53 | \$0 | \$0.00 | 0.0% | \$7.53 |
| | subtotal | | | \$56,445 | | | |
| | Debt Service 3/4 inch | 609 | \$27.84 | \$203,455 | \$0.00 | 0.0% | \$27.84 |
| | Debt Service 1 inch | 3 | \$46.39 | \$1,670 | \$0.00 | 0.0% | \$46.39 |
| | Debt Service 2 inch | 2 | \$148.46 | \$3,563 | \$0.00 | 0.0% | \$148.46 |
| | Debt Service Standby | | \$27.84 | \$0 | \$0.00 | 0.0% | \$27.84 |
| | subtotal | | | \$208,688 | | | |
| | Interest | | | \$1,200 | | | |
| | Income subtotal | | | \$731,453 | | | |
| | Operational Reserve | | | \$82,000 | | | |
| | Capital Reserves | | | \$537,061 | | | |
| | Debt Service Reserves | | | \$200,000 | | | |
| | Balance FY 21/22 | | | \$819,061 | | | |
| | | | Water Total | \$1,549,339 | | | |

| | Sewer | | Customer Count | Monthly Fee | FY 22/23 Annual Income | \$ Increase | % Increase | Monthly Fee |
|--|-------------------------|-----------------|-----------------------|--------------------|-------------------------------|--------------------|-------------------|--------------------|
| | Service PEE | Dev | 289 | \$ 85.78 | \$ 297,485 | \$ 0.85 | 1.0% | \$ 84.93 |
| | Service ESS | Dev/BO | 3 | \$ 67.27 | \$ 2,422 | \$ 0.20 | 0.3% | \$ 67.07 |
| | Service ESS | Dev/NBO | 30 | \$ 85.78 | \$ 30,881 | \$ 0.85 | 1.0% | \$ 84.93 |
| | Service VAPP | Dev/NBO | 2 | \$ 93.79 | \$ 2,251 | \$ 1.35 | 1.5% | \$ 92.44 |
| | Madora LF Service Fee | | 8 | \$ 4.25 | \$ 408 | \$ - | 0.0% | \$ 4.25 |
| | subtotal | | | | \$ 333,447 | | | |
| | Capital PEE | Dev | 289 | \$ 24.11 | \$ 83,613 | \$ 0.43 | 1.8% | \$ 23.68 |
| | Capital PEE | UnDev | 14 | \$ 24.11 | \$ 4,050 | \$ 0.43 | 1.8% | \$ 23.68 |
| | Capital ESS | Dev/BO | 3 | \$ 39.43 | \$ 1,419 | \$ 0.92 | 2.4% | \$ 38.51 |
| | Capital ESS | Dev/NBO | 31 | \$ 39.43 | \$ 14,668 | \$ 0.92 | 2.4% | \$ 38.51 |
| | Capital ESS | UnDev | 16 | \$ 39.43 | \$ 7,571 | \$ 0.92 | 2.4% | \$ 38.51 |
| | Capital VAPP | UnDev | 11 | \$ 31.42 | \$ 4,147 | \$ 0.43 | 1.4% | \$ 30.99 |
| | Capital VAPP | UD SA | 1 | \$ 201.43 | \$ 2,417 | \$ 7.32 | 3.8% | \$ 194.11 |
| | Capital | subtotal | | | \$ 117,887 | | | |
| | Debt Service PEE | | 289 | \$ 18.69 | \$ 64,817 | \$ - | 0.0% | \$ 18.69 |
| | Debt Service PEE Un Dev | | 16 | \$ 18.69 | \$ 3,588 | \$ - | 0.0% | \$ 18.69 |
| | Debt Service ESS BO | | 43 | \$ 11.38 | \$ 5,872 | \$ - | 0.0% | \$ 11.38 |
| | Debt Service ESS NBO | | 31 | \$ 53.86 | \$ 20,036 | \$ - | 0.0% | \$ 53.86 |
| | Debt Service ESS UnDev | | 22 | \$ 53.86 | \$ 14,219 | \$ - | 0.0% | \$ 53.86 |
| | Debt Service VAPP NBO | | 2 | \$ 53.86 | \$ 1,293 | \$ - | 0.0% | \$ 53.86 |
| | Debt Sevice VAPP UD SA | | 1 | \$ 538.60 | \$ 6,463 | \$ - | 0.0% | \$ 538.60 |
| | subtotal | | | | \$ 116,288 | | | |
| | Interest | | | | \$ - | | | |
| | Income subtotal | | | | \$ 567,621 | | | |
| | Operational Reserves | | | | \$ 80,000 | | | |

| | | | | | | | | |
|--|-------------------------------------------|---------------------------|-----------------------|--------------------|-------------------------------|--------------------|-------------------|-----------------------------|
| | Capital Reserves | | | \$ | 223,293 | | | |
| | Debt Service Restricted Reserves | | | \$ | 65,000 | | | |
| | | Balance from 21/22 | | \$ | 368,293 | | | |
| | | | Sewer Total | \$ | 935,914 | | | |
| | | | | | | | | |
| | | | Customer Count | Monthly Fee | FY 22/23 Annual Income | \$ Increase | % Increase | Existing Monthly Fee |
| | Fire Operations | | | | | | | |
| | PEE Assessment UnDev | 83 | \$4.47 | \$4,452 | \$0.13 | 3.0% | \$4.34 | |
| | PEE Assessment Dev | 535 | \$9.21 | \$59,117 | \$0.27 | 3.0% | \$8.94 | |
| | | | | | | | | |
| | ESS Protection Fee | 33 | \$6.38 | \$2,526 | \$0.00 | 0.0% | \$6.38 | |
| | VAPP Protection Fee | 2 | \$13.15 | \$316 | \$0.38 | 3.0% | \$12.77 | |
| | | subtotal | | \$66,411 | | | | |
| | County Tax Revenue | | | \$36,000 | | | | |
| | | subtotal | | \$102,411 | | | | |
| | FEERAM UnDev | 83 | \$1.50 | \$1,494 | \$0.00 | 0.0% | \$1.50 | |
| | FEERAM Dev | 535 | \$2.74 | \$17,591 | \$0.00 | 0.0% | \$2.74 | |
| | | subtotal | | \$19,085 | | | | |
| | Interest | | | \$200 | | | | |
| | | Income subtotal | | \$121,696 | | | | |
| | Operational Reserve Balance from FY 20/21 | | | \$25,000 | | | | |
| | FEERAM Balance from FY 20/21 | | | \$263,395 | | | | |
| | | Balance from FY 21/22 | | \$288,395 | | | | |
| | | | Fire Total | \$409,891 | | | | |
| | | | | | | | | |
| | | TOTAL | | \$2,485,336 | | | | |

Plumas Eureka Community Services District

BUDGET FY 2022-23

Adopted: *DRAFT*

| | | <i>Water</i> | <i>Sewer</i> | <i>Fire</i> | <i>Total</i> |
|----------------------------------|--------------------------------------|--------------|--------------|-------------|--------------|
| 36000 · SALARIES | | \$ 116,220 | \$ 116,220 | \$ 16,495 | \$ 248,936 |
| 37000 · OVERTIME SALARIES | | \$ 1,494 | \$ 1,494 | \$ 332 | \$ 3,321 |
| 37250 · PAGER DUTY | | \$ 2,738 | \$ 2,738 | | \$ 5,475 |
| 39250 · SICK LEAVE PAYOUT | | \$ 73 | \$ 73 | | \$ 145 |
| 39500 · VACATION PAY OUT | | \$ 2,055 | \$ 2,055 | \$ - | \$ 4,111 |
| 40000 · PAYROLL TAXES - EMPLOYER | | \$ 2,906 | \$ 2,906 | \$ 412 | \$ 6,223 |
| 42000 · MISCELLANEOUS EXPENSE | | \$ 1,500 | \$ 1,500 | \$ 700 | \$ 3,700 |
| 43000 · <i>INSURANCE</i> | | | | | |
| | 43001 · LIABILITY INSURANCE | \$ 7,500 | \$ 7,500 | \$ 20,000 | \$ 35,000 |
| | 43002 · WORKMANS COMP INSURANCE | \$ 6,484 | \$ 6,484 | \$ 7,326 | \$ 20,293 |
| | 43003 · EMPLOYER RETIREMENT BENEFITS | \$ 9,567 | \$ 9,567 | \$ 1,440 | \$ 20,574 |
| | 43004 · MEDICAL BENEFITS | \$ 41,998 | \$ 41,998 | \$ 6,322 | \$ 90,317 |
| | 43005 · DENTAL BENEFITS | \$ 1,441 | \$ 1,441 | \$ 217 | \$ 3,100 |
| | 43006 · VISION BENEFITS | \$ 343 | \$ 343 | \$ 60 | \$ 746 |
| | 43008 · LIFE INSURANCE | | | \$ 3,100 | \$ 3,100 |
| | <i>Total 43000 · INSURANCE</i> | \$ 67,332 | \$ 67,332 | \$ 38,465 | \$ 173,130 |
| 45250 · STIPENDS | | | | \$ 24,000 | \$ 24,000 |
| 45500 · CALL REIMBURSEMENTS | | | | \$ 4,081 | \$ 4,081 |
| 45750 · TRAINING REIMBURSEMENTS | | \$ 300 | \$ 300 | \$ 1,989 | \$ 2,589 |
| 47000 · SAFETY | | \$ - | \$ - | \$ 2,500 | \$ 2,500 |
| 48000 · TRAINING | | \$ 2,500 | \$ 2,500 | \$ 3,000 | \$ 8,000 |
| 50000 · CHEMICALS | | \$ 25,000 | | | \$ 25,000 |
| 51000 · SLUDGE REMOVAL | | | \$ 14,300 | | \$ 14,300 |
| 52000 · LAB SERVICES | | \$ 9,000 | \$ 20,000 | | \$ 29,000 |
| 53000 · <i>OFFICE EXPENSE</i> | | | | | |
| | 53001 · OFFICE SUPPLIES | \$ 3,000 | \$ 3,000 | \$ 600 | \$ 6,600 |
| | 53002 · COMPUTER/SOFTWARE | \$ 1,875 | \$ 1,875 | \$ 250 | \$ 4,000 |
| | 53003 · COPY MACHINE/PRINTING JOBS | \$ 1,250 | \$ 1,250 | \$ 625 | \$ 3,125 |
| | 53004 · CONTINUING EDUCATION | \$ 500 | \$ 500 | \$ - | \$ 1,000 |

Plumas Eureka Community Services District

| | | | | | |
|---------------------------------------|--------------------------------------------|------------------|------------------|------------------|------------------|
| | 53005 · MILEAGE REIMBURSEMENT | \$ 400 | \$ 400 | \$ 1,000 | \$ 1,800 |
| | 53006 · POSTAGE AND DELIVERY | \$ 1,600 | \$ 1,100 | \$ 600 | \$ 3,300 |
| | 53007 · BANK SERVICE CHARGES | \$ 500 | \$ 500 | \$ 375 | \$ 1,375 |
| | Total 53000 · OFFICE EXPENSE | \$ 9,125 | \$ 8,625 | \$ 3,450 | \$ 21,200 |
| 5400 LICENSES | | | | | |
| | 54002 · EMPLOYEE LICENCES | \$ 500 | \$ 400 | \$ 300 | \$ 1,200 |
| | 54003 · PERMITS | \$ 4,500 | \$ 6,500 | \$ - | \$ 11,000 |
| | 54004-PROPERTY TAXES | \$ 400 | \$ 300 | \$ 100 | \$ 800 |
| | Total 54000 · LICENSES | \$ 5,400 | \$ 7,200 | \$ 400 | \$ 13,000 |
| 55000 · MEMBERSHIP DUES | | | | | |
| | | \$ 1,800 | \$ 900 | \$ 1,250 | \$ 3,950 |
| 57000 · UTILITIES | | | | | |
| | | | | | \$ - |
| | 57001 · ELECTRICITY | \$ 38,000 | \$ 39,000 | \$ 1,000 | \$ 78,000 |
| | 57002 · PHONE | \$ 2,600 | \$ 2,400 | \$ 1,400 | \$ 6,400 |
| | 57003 · INTERNET | \$ 690 | \$ 690 | \$ 600 | \$ 1,980 |
| | 57004 · PROPANE | \$ 1,453 | \$ 1,453 | \$ 1,000 | \$ 3,906 |
| | 57005 · GARBAGE | \$ 243 | \$ 228 | \$ 150 | \$ 621 |
| | Total 57000 · UTILITIES | \$ 42,986 | \$ 43,771 | \$ 4,150 | \$ 90,907 |
| 58000 · TOOLS & SUPPLIES | | | | | |
| | | \$ 3,117 | \$ 2,059 | \$ 2,000 | \$ 7,176 |
| 58100- EMS TOOLS & SUPPIES | | | | | |
| | | | | \$ 500 | \$ 500 |
| 59000 · PROFESSIONAL SERVICES | | | | | |
| | 59001 · ACCOUNTING SERVICES | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 36,000 |
| | 59002 · LEGAL SERVICES | \$ 2,500 | \$ 2,500 | \$ 625 | \$ 5,625 |
| | 59003 · CONSULTING SERVICES | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| | 59004 · ENGINEERING SERVICES | \$ 6,250 | \$ 12,500 | \$ - | \$ 18,750 |
| | 59006 · COUNTY FEES | \$ 50 | \$ 50 | \$ 50 | \$ 150 |
| | 59007 · ADVERTISING FEES | \$ 1,000 | \$ 500 | \$ 1,000 | \$ 2,500 |
| | 59008 · PEST MANAGEMENT | \$ 50 | \$ 50 | \$ 50 | \$ 150 |
| | Total 59000 · PROFESSIONAL SERVICES | \$ 36,850 | \$ 27,600 | \$ 13,725 | \$ 78,175 |
| 60000 · AUTOMOBILE EXPENSE | | | | | |
| | 60001 · FUEL | \$ 1,749 | \$ 1,749 | \$ 7,417 | \$ 10,914 |
| | 60002 · VEHICLE MAINTENANCE | \$ 2,500 | \$ 2,500 | \$ 5,000 | \$ 10,000 |
| | Total 60000 · AUTOMOBILE EXPENSE | \$ 4,249 | \$ 4,249 | \$ 12,417 | \$ 20,914 |
| 61000 · GENERAL MAINTENANCE | | | | | |
| | 61001 · ROAD MAINTENANCE | \$ 2,000 | | | \$ 2,000 |

Plumas Eureka Community Services District

| | | | | | |
|----------------------------------------|------------------------------------------|-------------------|-------------------|--------------------|---------------------|
| | 61002 · GREENBELT MAINTENANCE | \$ 1,000 | | | \$ 1,000 |
| | 61003 · HYDRANT MAINTENANCE | \$ 1,000 | | | \$ 1,000 |
| | 61004 · BUILDING MAINTENANCE | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 3,000 |
| | Total 61000 · GENERAL MAINTENANCE | \$ 5,000 | \$ 1,000 | \$ 1,000 | \$ 7,000 |
| 7100-UNIFORMS | | | | | |
| | 71001-CSD EMPLOYEE UNIFORMS | \$ 300 | \$ 300 | | \$ 600 |
| | 71002-FIRE DEPARTMENT UNIFORMS | | | \$ 6,000 | \$ 6,000 |
| | Total 7100 - UNIFORMS | \$ 300 | \$ 300 | | \$ 6,600 |
| O&M EXPENSES | | | | | |
| | | \$ 339,945 | \$ 327,121 | \$ 136,866 | \$ 803,932 |
| 62000 · WWTP #7 BOND EXPENSES | | | | | |
| | | | \$ 62,818 | | \$ 62,818 |
| 62600 WATER BOND EXPENSES | | | | | |
| | | | | | \$ - |
| 63000 · WATER RESERVES EXPENSES | | | | | |
| | | \$ 263,000 | | | \$ 263,000 |
| 64000 · SEWER RESERVES EXPENSES | | | | | |
| | | | \$ 150,000 | | \$ 150,000 |
| 65000 · FEERAM EXPENSES | | | | | |
| | | | | \$ 50,000 | \$ 50,000 |
| DEBT AND CAPITAL EXPENSES | | | | | |
| | | 263000 | 212818 | 50000 | 525818 |
| Total Expenses | | | | | |
| | | \$ 602,945 | \$ 539,939 | \$ 186,866 | \$ 1,329,750 |
| | From service Fees, Taxes | \$ 465,120 | \$ 333,447 | \$ 102,411 | \$ 900,978 |
| | From Capital Reserve Fees and Other | \$ 56,445 | \$ 117,887 | \$ 19,285 | \$ 193,616 |
| | From Debt Service Fees | \$ 208,688 | \$ 116,288 | | \$ 324,976 |
| | From Interest | \$ 1,200 | | \$ 200 | |
| Total Income | | | | | |
| | | \$ 731,453 | \$ 567,621 | \$ 121,896 | \$ 1,419,571 |
| Net Income | | | | | |
| | | \$ 128,508 | \$ 27,682 | \$ (64,970) | \$ 89,820 |
| Balances and Reserves (7/1/22) | | | | | |
| | | \$ 819,061 | \$ 368,293 | \$ 288,395 | \$ 1,475,749 |
| End Balance 6/30/2023 | | | | | |
| | | \$ 947,569 | \$ 395,975 | \$ 223,425 | \$ 1,566,969 |

FY22/23 Budget: Wages

| Adopted | | | | | | | | |
|---------|------------------------------------------|--------------------|---------------|-------------------|-----------------------------------------|-------------------------|----------|------------|
| 1 | | Total Wages | | Fire Wages | | Enterprise Wages | | |
| 2 | TATE: General Manager | \$90,002 | | \$9,000 | | Total Wages | | \$248,936 |
| 3 | COLE: Administrative Manager | \$49,969 | | \$7,495 | | Fire Contribution | | (\$16,495) |
| 4 | PRINCE: System Operator | \$65,765 | | | | | | |
| 5 | ROWEDEN: Project Manager | \$43,200 | | | | | | |
| | | \$248,936 | | \$16,495 | | Water/Sewer Total Wages | | \$232,440 |
| 6 | | | | | | | | |
| 7 | | | | | | Water % | 50.00% | \$0 |
| 8 | | | | | | Sewer % | 50.00% | \$0 |
| 9 | | | | | | | | |
| 10 | | | WATER | SEWER | FIRE | TOTALS | | |
| | | Total Wages | \$116,220 | \$116,220 | \$16,495 | \$248,936 | | |
| | | (Project Mgr) | -\$21,600 | -\$21,600 | | -\$43,200 | | |
| 11 | | Benefit Wages | \$94,620 | \$94,620 | \$16,495 | \$205,736 | | |
| 12 | BENEFITS | | | | | | | |
| 13 | Contribution Percentage | | 46.50% | 46.50% | 7.00% | 100.0% | | |
| 14 | Medical Insurance | | \$41,998 | \$41,998 | \$6,322 | \$90,317 | | |
| | Dental Insurance | | \$1,441 | \$1,441 | \$217 | \$3,100 | | |
| | Vision Insurance | | \$343 | \$343 | \$52 | \$738 | | |
| 15 | Retirement | | \$9,567 | \$9,567 | \$1,440 | \$20,574 | | |
| | | | | | | 10% of Benefit Wages | | |
| 16 | | Total Benefits | \$53,349 | \$53,349 | \$8,031 | \$114,729 | | |
| 17 | | | | | | | | |
| 18 | COLA based on Social Security: 3% | | | | PRINCE WAGES | | | |
| 19 | TATE WAGES | | | | PREVIOUS WAGE PER HOUR | | | |
| 21 | PREVIOUS WAGE PER HOUR | | \$43.27 | | PREVIOUS WAGE PER HOUR | | | \$30.38 |
| 22 | COLA | | 0.00% | | COLA | | | 3.00% |
| 23 | HOURS PER WEEK | | 41 | | HOURS PER WEEK | | | 40 |
| 24 | WEEKS PER YEAR | | 52 | | WEEKS PER YEAR | | | 52 |
| 25 | NEW WAGE PER HOUR | | \$43.27 | | NEW WAGE PER HOUR | | | \$31.29 |
| 26 | WAGE RAISE | 0.00% | \$43.27 | | WAGE RAISE | 5.00% | | \$32.86 |
| | | | | | | | | \$2.48 |
| 27 | | TOTAL | \$90,002 | | | | | \$65,765 |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | COLE WAGES | | | | ROWDEN WAGES | | | |
| 31 | PREVIOUS WAGE PER HOUR | | \$23.08 | | PREVIOUS WAGE PER HOUR | | | \$45.00 |
| 32 | COLA | | 3.00% | | COLA | | | 0.00% |
| 33 | HOURS PER WEEK | | 40 | | HOURS PER WEEK | | | 18 |
| 34 | WEEKS PER YEAR | | 52 | | WEEKS PER YEAR | | | 52 |
| 35 | NEW WAGE PER HOUR | | \$23.78 | \$1.88 | NEW WAGE PER HOUR | | | \$45.00 |
| 36 | WAGE RAISE | 5.00% | \$24.96 | | WAGE RAISE | 0.00% | | \$45.00 |
| 37 | | TOTAL | \$49,969 | | | TOTAL | | \$43,200 |
| 38 | | | | | | | | |
| | LABORER WAGES | | | | PAGER DUTY | | | |
| | PREVIOUS WAGE PER HOUR | | \$0.00 | | \$15 X 365 | \$ 5,475.00 | | |
| | COLA | | 1.30% | | | | | |
| | HOURS PER WEEK | | 40 | | | | | |
| | WEEKS PER YEAR | | 52 | | | | | |
| | NEW WAGE PER HOUR | | \$0.00 | \$0.00 | | | | |
| | WAGE RAISE | 5.00% | \$0.00 | | | | | |
| | | TOTAL | \$0 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | Health, Dental, Vision Benefits | | | | Fire Stipends | | | |
| | Tate | \$31,385 | | | Fire Chief | | Annually | \$ 14,400 |
| | Prince | \$31,385 | | | Captains (2) | | | \$ 2,400 |
| 37 | Cole | \$31,385 | | | Engineer Vehicle Maintenance | | | \$ 1,200 |
| 38 | | | | | EMS Manager | | | \$ 2,400 |
| 40 | Annually | \$94,155 | Total | \$94,155 | | Total | | \$20,400 |
| 41 | | | | | | | | |
| 42 | | | | | Call and Training Reimbursements | | | |
| 43 | Overtime Calculation | | | Total | Call Reimbursement | | | \$5,225 |
| 44 | | Est Hours | OT Rate | | Weekly Training Reimbursement | | | \$2,379 |
| 45 | Prince | 40 | \$45.57 | \$1,823 | | Total | | \$7,604 |
| 47 | Cole | 40 | \$37.45 | \$1,498 | | | | |

| | | | | | | | | | |
|----|---------------------------------|------------|--------------|-------------------|--------|-----------------------|--------------------------|--------------|-----------------|
| 48 | | | | | | | | | |
| 49 | | | | | | | | | |
| 50 | | | Total | \$3,321 | | | | | |
| 51 | | Water | Wastewater | Fire | | | Hours/Year | \$/hr | |
| 52 | OT Breakdown | 45.0% | 45.0% | 10.0% | Prince | | 0 | \$30.38 | \$0.00 |
| 53 | | \$1,494.29 | \$1,494.29 | \$332.06 | Tate | | 4 | \$38.21 | \$152.84 |
| 54 | | Rounded | \$1,494 | \$1,494 | \$332 | Cole | | 0 | \$23.08 |
| 55 | | | | | | | | | |
| 56 | Vacation Cash-Out | | | | | | | Total | \$152.84 |
| 57 | | Hours/Year | \$/hr | | | | Water | Wastewater | Fire |
| 58 | Prince (160 hrs/yr) | 0.00 | \$30.38 | | | | 47.5% | 47.5% | 5.0% |
| 59 | Tate (80 hrs/yr) | 95.00 | \$43.27 | \$4,110.65 | | Sick Leave Breakdown | \$72.60 | \$72.60 | \$7.64 |
| 60 | Cole (40 hrs/yr) | 0.00 | \$23.78 | | | Rounded | \$55 | \$55 | \$0 |
| 61 | Facilities Operator (40 hrs/yr) | 0.00 | \$0.00 | | | 96 hours/year Accrual | 192 hour maximum Balance | | |
| 62 | 160 hours maximum Accumulation | | Total | \$4,110.65 | | | | | |
| 63 | | Water | Wastewater | Fire | | | | | |
| 64 | Vacation Cash-Out Breakdown | 50.0% | 50.0% | 0.0% | | | | | |
| 65 | | \$2,055.33 | \$2,055.33 | \$0.00 | | | | | |
| 66 | 160 hours maximum Accumulation | | | | | | | | |
| 67 | | | | | | | | | |
| 68 | | | | | | | | | |
| 69 | | | | | | | | | |
| 70 | | | | | | | | | |

| | | | | | | | | | | |
|----|---------------------------------------------------|---------|-----------------|--------|----------------|--------|--------------|-----------------|-----------------|------------------|
| 1 | | | | | | | | | | |
| 2 | Health Benefits FY 22/23 | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | Medical | Annual Total | Dental | Annual Total | Vision | Annual Total | HRA | Medical and HRA | Benefit FY Total |
| 8 | | | | | | | | | | |
| 9 | General Manager | | | | | | | | | |
| 10 | 7/1/22- 12/31/22 | \$1,846 | \$11,076 | \$84 | \$504 | \$20 | \$120 | \$3,700 | \$14,776 | \$15,400 |
| 11 | 1/1/23 - 6/30/23 | \$1,938 | \$11,630 | \$88 | \$529 | \$21 | \$126 | \$3,700 | \$15,330 | \$15,985 |
| 12 | | | | | | | | | \$30,106 | |
| 13 | Systems Operator | | | | | | | | | |
| 14 | 7/1/22- 12/31/22 | \$1,846 | \$11,076 | \$84 | \$504 | \$20 | \$120 | \$3,700 | \$14,776 | \$15,400 |
| 15 | 1/1/23 - 6/30/23 | \$1,938 | \$11,630 | \$88 | \$529 | \$21 | \$126 | \$3,700 | \$15,330 | \$15,985 |
| | | | | | | | | | \$30,106 | |
| 17 | Administrative Manager | | | | | | | | | |
| 18 | 7/1/22- 12/31/22 | \$1,846 | \$11,076 | \$84 | \$504 | \$20 | \$120 | \$3,700 | \$14,776 | \$15,400 |
| 19 | 1/1/23 - 6/30/23 | \$1,938 | \$11,630 | \$88 | \$529 | \$21 | \$126 | \$3,700 | \$15,330 | \$15,985 |
| 20 | | | | | | | | | \$30,106 | |
| 21 | Totals | | \$68,117 | | \$3,100 | | \$738 | \$22,200 | \$90,317 | \$94,155 |
| 22 | | | | | | | | | | |
| 23 | ***Estimated 5% increase for 1/1/2023 - 6/30/2023 | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
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|----|------------------------------------|-------------------|------------------------|-------------------|--------------------|-------------------|-----------------|
| 1 | | | | | | | |
| 2 | WORKERS COMP CALCS FY 22/23 | | | | | | |
| 3 | Adopted | | | | | | |
| 4 | | | | | | | |
| 5 | Employee | | Classification | | FY 21/22 | | FY 20/21 |
| | Tate | | Municipal - non manual | | \$5.45 | NS | \$5.19 |
| 7 | Chief | | Paid Fireman | | \$9.65 | 0 | \$9.19 |
| 8 | Cole | | Clerical | | \$5.45 | 0 | \$5.19 |
| 9 | Rowden | | Municipal - non manual | | \$5.45 | 0 | \$5.19 |
| 10 | Prince | | Water /Wastewater | | \$5.45 | 0 | \$5.19 |
| 11 | | | | | | | |
| 12 | | | Wage | Est. OT | | | |
| 13 | | | | | | | |
| 14 | Tate | | \$90,002 | \$0.00 | \$4,905.09 | | |
| 15 | Cole | | \$49,969 | \$1,497.85 | \$2,804.93 | | |
| 16 | Prince | | \$65,765 | \$1,822.80 | \$3,683.56 | | |
| 17 | Rowden | | \$43,200 | \$0.00 | \$2,354.40 | | |
| 18 | | | | | \$13,747.98 | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | Fire Volunteers | 13 | \$482.50 | S | \$6,272.50 | | |
| 23 | Other volunteers | 0 | \$54.50 | NS | \$0.00 | | |
| 24 | Board members | 5 | \$54.50 | NS | \$272.50 | | |
| 25 | | | | | \$6,272.50 | | |
| 26 | Misc | | | | | | |
| 27 | | | | | | | |
| 28 | | | WATER | WASTEWATER | | FIRE | |
| 29 | | | | | | | |
| 30 | | 46.50% | | | 46.50% | 7.00% | 1 |
| 31 | Wages | \$6,392.81 | | | \$6,392.81 | \$962.36 | |
| 32 | Fire Chief | | | | | \$0.00 | |
| 33 | Fire Volunteers | | | | | \$6,273 | |
| 34 | other volunteers | \$0.00 | | | \$0.00 | \$0.00 | |
| 35 | Board | \$90.83 | | | \$90.83 | \$90.83 | |
| 36 | Misc | \$0.00 | | | \$0.00 | \$0.00 | |
| 37 | Total | \$6,483.64 | | | \$6,483.64 | \$7,325.69 | |
| 38 | | 31.95% | | | 31.95% | 36.10% | |
| 39 | | | | | | | |
| 40 | | TOTAL | \$20,292.98 | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |

| | | | | | | | | | | |
|----|----------------------|--------------|--------------|--------------|-------------------|----------|-------------------|--------------------|--|--|
| 1 | Adopted | | | | | | | | | |
| 2 | Fuel FY 22/23 | | | | | | | | | |
| 3 | Water/Sewer | | | | | | | | | |
| 4 | | Gallons/week | Gallons/year | Cost/Gallon | Total | | | | | |
| 5 | Ford Ranger | \$ 5.00 | \$ 260.00 | \$ 6.25 | \$1,625.00 | Gasoline | Water Total (50%) | \$1,748.50 | | |
| 6 | Ford F-350 | \$ 3.50 | \$ 182.00 | \$ 6.25 | \$1,137.50 | Gasoline | Sewer Total (50%) | \$1,748.50 | | |
| 7 | Miscellaneous | \$ 0.10 | \$ 5.20 | \$ 6.25 | \$ 32.50 | Gasoline | | | | |
| 8 | Bobcat | \$ 2.00 | \$ 104.00 | \$ 6.75 | \$ 702.00 | Diesel | | | | |
| 10 | | | | Total | \$3,497.00 | | | | | |
| 11 | | | | | | | | | | |
| 12 | Fire | | | | | | | | | |
| 13 | 9121 | \$ 3.00 | \$ 156.00 | \$ 6.75 | \$1,053.00 | Diesel | Fire Total | \$7,416.50 | | |
| 14 | 9122 | \$ 3.00 | \$ 156.00 | \$ 6.75 | \$1,053.00 | Diesel | | | | |
| 15 | 9153 | \$ 3.00 | \$ 156.00 | \$ 6.25 | \$ 975.00 | Gasoline | | | | |
| 16 | 9178 | \$ 3.00 | \$ 156.00 | \$ 6.75 | \$1,053.00 | Diesel | | | | |
| 17 | 9100 | \$ 10.00 | \$ 520.00 | \$ 6.25 | \$3,250.00 | Gasoline | | | | |
| 19 | Miscellaneous | \$ 0.10 | \$ 5.20 | \$ 6.25 | \$ 32.50 | Gasoline | | | | |
| 20 | | | | Total | \$7,416.50 | | | \$10,913.50 | | |