#### Chester Public Utility District FY 18/19

				FY 18/19					
1	Acc. Code	Revenues	Street Lighting	Water	Sanitation	Ambulance	Fire	Contract Fire	Total
2	40100	Service Charges		\$387,000	\$475,000				\$862,000
4	40100	User Fees		\$120,000	\$475,000				\$120,000
5	40200	Connections		\$2,500	\$15,000				\$17,500
6	40350	Grants		+=,0 0 0	+,		\$75,000		\$75,000
7	40400	Reconnect Fees		\$2,400					\$2,400
8	40500	Inspections		\$1,000					\$1,000
9	40600	Annexation Fees							\$0
10	40610	Water Fees & Penalties		\$2,000					\$2,000
11	40630	Call Out/Closing Fees		\$250					\$250
12	40700	Property Taxes		\$60,846	\$92,000		\$185,000		\$337,846
13 14	40750 40800	Special Assessments Other Income, Strike Teams		\$2,000	\$4,050		\$290,000 \$475,000		\$290,000 \$481,050
14	40800	Street Light Rev., Other	\$15,000	\$2,000	\$4,030		\$475,000		\$481,030
16	45100	Solid Waste Franchise Fee	\$15,000		\$2,100				\$2,100
17	46000	Ambulance Revenue			\$2,100	\$260,000			\$260,000
18	47000	Contract Revenue: Lassen, Strike				+=00,000		\$4,590,000	\$4,590,000
19	70100	Interest Income			\$1,400				\$1,400
20	70150	Interest L.A.I.F.		\$375	\$250				\$625
21									
22 23		Total Revenues	\$15,000	\$578,371	\$589,800	\$260,000	\$1,025,000	\$4,590,000	\$7,058,171
24		Expenses	Street Lighting	Water	Sanitation	Ambulance	Fire	Contract Fire	Total
25 26	50100	Wagaa Managar		\$47,741	\$47,741		\$10,609		\$106,090
20	50100	Wages - Manager Wages - Overtime		\$47,741 \$1,979	\$47,741		\$139,234	\$5,000	\$108,090
28	50200	Wages WSF		\$83,320	\$79,160	\$132,604	\$397,812	\$6,000	\$698,896
29	50400	Supplies		\$9,500	\$11,000	\$9,600	\$10,000	\$2,000	\$42,100
30	50450	Repairs		\$8,000	\$10,000	\$625	\$1,875	¢2,000	\$20,500
31	50500	Maintenance		\$1,000	\$1,250	\$750	\$1,250		\$4,250
32	50700	Engineering		\$6,000	\$4,000		\$0		\$10,000
33	50800	Utilities - All	\$29,000	\$87,017	\$39,906		\$9,892	\$150	\$165,965
34	56000	Ambulance Expense				\$12,000			\$12,000
35	56500	Non-Perm Staff - Per Diem Wages				\$8,867	\$8,867		\$17,734
36	57000	Wages-Lassen Contract		#07 70 A	# <b>2</b> 0.004	¢14.600	<b># 17 0 (7</b>	\$3,127,320	\$3,127,320
37 38	60100 60300	Wages - Office		\$37,734 \$12,595	\$38,094 \$12,664	\$14,698	\$47,967 \$37,107	\$7,500	\$145,992
39	60300	Payroll Taxes PERS Expense		\$12,595	\$12,664	\$1,124 \$68,717	\$100,954	\$290,000	\$353,489 \$284,842
40	60350	PERS Retiree Health Benefits		\$7,235	\$7,325	\$00,717	\$2,979		\$17,540
41	60400	Employee Benefits		\$57,166	\$57,493	\$51,203	\$153,610		\$319,472
42	60500	Unemployment Taxes		\$1,415	\$1,424	\$918	\$2,754	\$30,000	\$36,510
43	60600	Workers Compensation Ins.		\$34,553	\$34,798	\$40,319	\$120,955	\$10,000	\$240,625
44	60700	Insurance		\$8,000	\$7,000	\$5,775	\$11,325		\$32,100
45	60800	Office Expense		\$4,000	\$3,700	\$500	\$1,500	\$750	\$10,450
46	60825	Grant Expenses					\$75,000		\$75,000
47	60900	Postage		\$3,500	\$3,000	\$138	\$550	\$1,750	\$8,938
48	61100	Auto Expense		\$6,350	\$6,955	\$14,124	\$9,380	\$61,600	\$98,409
49	61200 61250	Equipment		\$1,500 \$250	\$4,000	\$4,000	\$1,750 \$250		\$11,250 \$750
50 51	61250	Legal Expense Professional Services		\$250 \$19,567	\$250 \$37,007	\$15,480	\$250	\$12,674	\$750 \$118,706
51	61600	Bad Debt		\$17,J0/	φ37,007	\$15,480	\$JJ,7/8	φ12,0/4	\$118,706
53	61700	Dues & Fees		\$12,500	\$12,000	φ <u>2</u> 0,000	\$5,700	\$3,000	\$33,200
54	61750	Training & Travel		\$1,309	\$1,317		\$8,774	\$6,500	\$17,900
55	61775	Fire Prevention Expenses			. ,		\$2,500	\$53,000	\$55,500
56	61800	Other Expenses		\$500	\$500		\$500	\$85,000	\$86,500
57									
58		Total Expenses:	\$29,000	\$510,261	\$480,202	\$401,442	\$1,197,072	\$3,702,244	\$6,320,220
59		<b>N160</b>	(014000)	<b>074110</b>	\$100 F00	(014144)	(0150.050)	400 <b>7 77</b>	
60		Difference (Rev-Exp):	(\$14,000)	\$54,110	\$109,598	(\$141,442)	(\$172,072)	\$887,756	
61		Transfer From Water Account:	\$14,000	\$40.110	\$100 500	(\$141.442)	(\$172.072)		
62 63		Available to Capital Program: Transfer From Contract Fire Account:		\$40,110 \$0	\$109,598 \$0	(\$141,442) \$141,442	(\$172,072) \$172,072	Total:	\$313,514
63		mansier From Contract Fire Account:		<b>\$</b> 0	<b>\$</b> 0	\$141,442	\$172,072	i otal:	<i>ф</i> 315,514
65	1	500 Account	Balance avai	lable to Capit	al Programs.	\$574,242			
66		500 / 1000111	_ and the avai			~~~ · · · · · · · · · · · · · · · · · ·			
67		Total O&M to Capital Program:	\$0	\$40,110	\$109,598	\$0	\$0		
	1	Contract Fire Account Allocations %:		10.00%	5.00%	15.00%	70.00%		
68									

### FY 18/19 Draft

Wages			Allocation Breakdown			COLA		r	l					A11oc	ation Break	down
	Previous Previous		v11			Adjusted		Step				711100		down		
		Annual					Annual \$	Annual	Longevity	Increase	Total Proposed					
	Position	Cost	Water	Sanitation	Fire	% Increase		Cost	Total	Total	Annual Cost	Commen	ts	Water	Sanitation	Fire
1	General Manager	\$103,000	\$46,350	\$46,350	\$10,300	3.0%	\$3,090	\$106,090	\$0	\$0	\$106,090	Salaried		\$47,741	\$47,741	\$10,609
	Office Manager	\$53,103	\$17,524	\$18,055	\$17,524	2.0%	\$1,062	\$54,165	\$0 \$0	\$0	\$54,165	Salaried		\$17,874	\$17,874	\$18,416
	Secretary	\$33,301	\$10,989	\$11,322	\$10,989	2.0%	\$666	\$33,967	\$0 \$0	\$2,072	\$36,039	FT Hours @ \$16.0	1/hr	\$11,893	\$12,253	\$11,893
4	Secretary	φ <i>33</i> ,301	\$10,909	φ11,522	φ10,707	2.070	<b>\$600</b>	\$55,767	40	\$2,072	\$50,057	l'i fiouis e \$10.0	1/III.	φ11,0 <i>9</i> 5	φ12,200	φ11,075
	PIO/ Fire Prevention Assistant	\$52,146	\$7,822	\$7,822	\$36,502		\$0	\$52,146	\$0	\$962	\$53,108	FT Hours @ \$23.2	3/hr	\$7,966	\$7,966	\$37,176
	Lead Supervisor	\$66,367	\$33,184	\$33,184	\$00,00 <u>2</u>		\$0	\$66,367	\$0	\$0	\$65,000	FT Hours @\$31.25		\$32,500	\$32,500	<i>\$61,170</i>
	Field Supervisor	\$48,088	\$24,044	\$24,044			\$0	\$48,088	\$0 \$0	\$0 \$0	\$46,987	FT Hours @\$25.28		\$23,494	\$23,494	
	Operator	\$40,638	\$20,319	\$20,319			\$0	\$40,638	\$0	\$0 \$0	\$29,266	FT Hours @\$14.07		\$14,633	\$14,633	
	Seasonal Operator	\$17,067	\$8.534	\$8,534			\$0	\$17.067	\$0	\$0 \$0	\$17.067	1213 hours @ \$14.07		\$8,534	\$8.534	
	Emergency Services Director	\$24,000	+ - ,	+=,001	\$24.000		\$0 \$0	\$24,000	\$0 \$0	\$0	\$24,000	960 Hours @ \$25.0		+ = ,0 0 .	+ = ,0 0 .	\$24,000
	Fire Captain/EMT	\$84,577			\$84,577		\$0	\$84,577	\$0 \$0	\$0 \$0	\$84,577	3744 hrs./yr				\$84,577
	Firefighter/EMT	\$52,229			\$52,229		\$0	\$52,229	\$0	\$0	\$52.229	3744 hrs./yr				\$52,229
	Firefighter/Paramedic	\$74,618			\$74,618		\$0	\$74,618	\$0	\$0	\$74,618	3744 hrs./yr				\$74,618
14	Firefighter/Paramedic	\$76,902			\$76,902		\$0	\$76,902	\$0	\$0	\$76,902	3744 hrs./yr				\$76,902
	Firefighter/Paramedic	\$73,420			\$73,420		\$0	\$73,420	\$0	\$749	\$74,169	3744 hrs./yr				\$74,169
-	Firefighter/Paramedic	\$63,910			\$63,910		\$0	\$63,910	\$0	\$1,917	\$65,827	3744 hrs./yr				\$65,827
17	8				,.											
18	Total Existing Staff Costs	\$863,366	\$168,765	\$169,629	\$524,972		\$4,818		\$0	\$5,700	\$860,044	\$860,044		\$164,634	\$164,994	\$530,416
19	0										. ,					
20		\$/hr	~ Hours/ Year	Total												
21	Per Diem Fire Medic	\$13.38	150	\$2,007		Holiday Pa	y-Outs (Dec. eac	h year)	Holidays	Hours	Rate	Total				
22	Per Diem Fire Medic	\$13.38	150	\$2,007		Fire Captai	n/EMT		11	24	\$21.08	\$5,565				
23	Per Diem Fire Medic	\$13.38	150	\$2,007		Firefighter/	EMT		11	24	\$13.95	\$3,683				
24	Per Diem Fire Medic	\$13.38	150	\$2,007		Firefighter/	Paramedic		11	24	\$19.01	\$5,019				
25	Per Diem Fire Medic	\$13.38	150	\$2,007		Firefighter/	Paramedic		11	24	\$19.96	\$5,269				
26	Per Diem EMT	\$11.00	100	\$1,100		Firefighter/	Paramedic		11	24	\$17.74	\$4,683				
27	Per Diem EMT	\$11.00	100	\$1,100		Firefighter/	Paramedic		11	24	\$15.32	\$4,044				
28	Per Diem EMT	\$11.00	100	\$1,100										l	Fire Wages:	\$530,416
29	Per Diem EMT	\$11.00	100	\$1,100					I	Division Total	\$28,264			Ambulance	e % of Fire:	25.00%
30	Per Diem EMT	\$11.00	100	\$1,100										Ambula	nce Wages:	\$132,604
31	Per Diem EMT	\$11.00	100	\$1,100				Water	Sanitation	Fire	Ambulance	Total				
32	Per Diem EMT	\$11.00	100	\$1,100		Wages - Ma	anager	\$47,741	\$47,741	\$10,609		\$106,090			check	\$794,826
33						Wages WS	F	\$79,160	\$79,160		\$132,604					
34	Total Per Diem Costs		1450	\$17,735		Wages - Of	fice	\$37,734				\$143,312		off	ce+On-call	\$143,312
35																
36																
37	CPUD Tot	al Wages:	\$1,131,489				Totals	\$164,634	\$164,994	\$475,905	\$132,604	\$938,138				\$938,138
38																
39						Overtime W	Vages WSF	\$1,979	\$1,979	\$139,234		\$143,192				

## Chester Public Utility District FY 18/19

FY 18/19 Benefits																
	Med	lical	Dental			Vision			PORAC Dues							
	\$/ Month Monthly		Monthly	Quarterly Monthly Quarterly		Monthly Quarterly		Monthly Quarterly		Monthly	Quarterly	Monthly	Quarterly	Ambulance	Firefighter	
	7/1/18-	1/1/19 -	7/1/18-1	2/31/18	1/1/19 -	6/30/19	7/1/18-1	2/31/18	1/1/19 -	6/30/19	7/1/18-	-		1/1/19 -	Annual	Uniform
Position	12/31/18	6/30/19									12/31/18			6/30/19		allowance
1 General Manager	\$1,540.00	\$1,617.00	\$135.40	\$406.20	\$142.17	\$426.51	\$23.70	\$71.10	\$24.89	\$74.66	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
2 Office Manager	\$1,540.00	\$1,617.00	\$135.40	\$406.20	\$142.17	\$426.51	\$23.70	\$71.10	\$24.89	\$74.66	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
3 Secretary	\$734.00	\$770.70	\$70.10	\$210.30	\$73.61	\$220.82	\$13.30	\$39.90	\$13.97	\$41.90	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
4 PIO/ Fire Prevention Assistant	\$1,540.00	\$1,617.00	\$135.40	\$406.20	\$142.17	\$426.51	\$23.70	\$71.10	\$24.89	\$74.66	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
5 Lead Supervisor	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
6 Field Supervisor	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
7 Operator	\$734.00	\$770.70	\$70.10	\$210.30	\$73.61	\$220.82	\$13.30	\$39.90	\$13.97	\$41.90	\$45.00	\$135.00	\$47.25	\$141.75	\$99	
8 Emergency Services Director															\$99	\$800
9 Fire Captain/EMT	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
10 Firefighter/EMT	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
11 Firefighter/Paramedic	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
12 Firefighter/Paramedic	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
13 Firefighter/Paramedic	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
14 Firefighter/Paramedic	\$1,970.00	\$2,068.50	\$224.10	\$672.30	\$235.31	\$705.92	\$37.90	\$113.70	\$39.80	\$119.39	\$45.00	\$135.00	\$47.25	\$141.75	\$99	\$800
15 Retiree 1	\$346.00	\$363.30									\$45.00	\$135.00	\$47.25	\$141.75		
16 Retiree 2	\$346.00	\$363.30									\$45.00	\$135.00	\$47.25	\$141.75		
17 Retiree 3	\$734.00	\$770.70									\$45.00	\$135.00	\$47.25	\$141.75		
18 Retiree 4	\$0.00	\$0.00													\$99	
19 Board Member 1															\$99	
20 Board Member 2															\$99	
21 Board Member 3															\$99	
22 Board Member 4																
23 Board Member 5																
24																
25 Total:	\$21,848	\$22,940	\$2,339		\$2,456		\$401		\$421		\$720		\$756		\$1,782	
26 Retiree Total/Qtrly Payments:	\$1,426	\$1,497		\$14,035		\$14,737		\$2,405	×	\$2,526		\$4,320		\$4,536		
27 6 Month Total:	\$131,088	\$137,642		. ,		. ,		. ,						. ,		
28 FY Retiree Total:	\$17.															
29 FY Employee Total:	\$268	,		\$28.	\$28,772		\$4.931			\$8.856				\$1,782	\$6,400	
30 FY Employee Benefits Total:	\$337				-			. ,				,				

# **Chester Public Utility District**

## FY 18/19

			FY 18/	19 PERS Expense			1	
	PERS Retirement							
	Position	Annual Salary	Employer % Contribution	Employer \$ Contribution	Employee % (paid by CPUD)	Employee \$ (paid by CPUD)	PERS 457	Total CPUD Contribution
1	General Manager	\$106,090	10.069%	\$10,682	8.000%	\$8,487		\$19,169
2	Office Manager	\$54,165	10.069%	\$5,454			\$900	\$6,354
3	Secretary	\$36,039	10.069%	\$3,629			\$900	\$4,529
4								
5	PIO/ Fire Prevention Assistant	\$53,108	19.536%	\$10,375			\$900	\$11,275
6	Lead Supervisor	\$65,000	10.069%	\$6,545	8.000%	\$5,200	\$900	\$12,645
7	Field Supervisor	\$46,987	10.069%	\$4,731			\$900	\$5,631
8	Operator	\$29,266	6.250%	\$1,829			\$900	\$2,729
9	Seasonal Operator	\$17,067						
10	Emergency Services Director	\$24,000						
11	Fire Captain/EMT	\$84,577	19.536%	\$16,523			\$1,200	\$17,723
12	Firefighter/EMT	\$52,229	12.082%	\$6,310			\$1,200	\$7,510
13	Firefighter/Paramedic	\$74,618	19.536%	\$14,577			\$1,200	\$15,777
14	Firefighter/Paramedic	\$76,902	19.536%	\$15,024			\$1,200	\$16,224
15	Firefighter/Paramedic	\$74,169	19.536%	\$14,490			\$1,200	\$15,690
16	Firefighter/Paramedic	\$65,827	12.082%	\$7,953			\$1,200	\$9,153
17								
18	Totals:	\$860,044		\$118,122		\$13,687		
19								
20	Unfunded Liability					Total Existing S		\$144,409
21	Approximate Cost/Month:	\$9,200				Total Unfunded Liability:		\$110,400
22						Co	ontract Fire:	\$47,500
23								
24					PERS Exp	ense Total		\$302,309