

FY 18/19									
1	Acc. Code	Revenues	Street Lighting	Water	Sanitation	Ambulance	Fire	Contract Fire	Total
2									
3	40100	Service Charges		\$387,000	\$475,000				\$862,000
4	40150	User Fees		\$120,000					\$120,000
5	40200	Connections		\$2,500	\$15,000				\$17,500
6	40350	Grants					\$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	40750	Special Assessments					\$290,000		\$290,000
14	40800	Other Income, Strike Teams		\$2,000	\$4,050		\$475,000		\$481,050
15	43800	Street Light Rev., Other	\$15,000						\$15,000
16	45100	Solid Waste Franchise Fee			\$2,100				\$2,100
17	46000	Ambulance Revenue				\$260,000			\$260,000
18	47000	Contract Revenue: Lassen, Strike						\$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		Total Revenues	\$15,000	\$578,371	\$589,800	\$260,000	\$1,025,000	\$4,590,000	\$7,058,171
23									
24		Expenses	Street Lighting	Water	Sanitation	Ambulance	Fire	Contract Fire	Total
25									
26	50100	Wages - Manager		\$47,741	\$47,741		\$10,609		\$106,090
27	50195	Wages - Overtime		\$1,979	\$1,979		\$139,234	\$5,000	\$148,192
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		\$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						\$3,127,320	\$3,127,320
37	60100	Wages - Office		\$37,734	\$38,094	\$14,698	\$47,967	\$7,500	\$145,992
38	60300	Payroll Taxes		\$12,595	\$12,664	\$1,124	\$37,107	\$290,000	\$353,489
39	60325	PERS Expense		\$57,531	\$57,640	\$68,717	\$100,954		\$284,842
40	60350	PERS Retiree Health Benefits		\$7,235	\$7,325		\$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	Equipment		\$1,500	\$4,000	\$4,000	\$1,750		\$11,250
50	61250	Legal Expense		\$250	\$250		\$250		\$750
51	61300	Professional Services		\$19,567	\$37,007	\$15,480	\$33,978	\$12,674	\$118,706
52	61600	Bad Debt				\$20,000			\$20,000
53	61700	Dues & Fees		\$12,500	\$12,000		\$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									
60		Difference (Rev-Exp):	(\$14,000)	\$54,110	\$109,598	(\$141,442)	(\$172,072)	\$887,756	
61		Transfer From Water Account:	\$14,000						
62		Available to Capital Program:		\$40,110	\$109,598	(\$141,442)	(\$172,072)		
63		Transfer From Contract Fire Account:		\$0	\$0	\$141,442	\$172,072	Total:	\$313,514
64									
65		500 Account Balance available to Capital Programs:				\$574,242			
66									
67		Total O&M to Capital Program:	\$0	\$40,110	\$109,598	\$0	\$0		
68		Contract Fire Account Allocations %:		10.00%	5.00%	15.00%	70.00%		
69		Total Allocations to Capital Programs:		\$97,534	\$138,310	\$86,136	\$401,970		

Chester Public Utility District

FY 18/19

FY 18/19 PERS Expense								
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 Staff Costs:		\$144,409
21	Approximate Cost/Month:	\$9,200				Total Unfunded Liability:		\$110,400
22						Contract Fire:		\$47,500
23								
24						PERS Expense Total		\$302,309