

FY 19/20										
		Department	100	200	300	400	500	600		
1	Acc. Code	Revenues	Street Lighting	Water	Sanitation	Fire	Contract Fire	Ambulance	Total	
2										
3	40100	Service Charges		\$500,000	\$541,381				\$1,041,381	
4	40150	User Fees		\$25,000					\$25,000	
5	40200	Connections		\$2,500					\$2,500	
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		\$66,000	\$90,000	\$235,000			\$391,000	
13	40750	Special Assessments				\$290,000			\$290,000	
14	40800	Other Income, Strike Teams		\$2,000		\$440,000		\$330,000	\$772,000	
15	43800	Street Light Rev., Other	\$0						\$0	
16	45100	Solid Waste Franchise Fee			\$2,100				\$2,100	
17	46000	Ambulance Revenue						\$260,000	\$260,000	
18	47000	Contract Revenue: Lassen, Strike					\$4,700,000		\$4,700,000	
19	70100	Interest Income			\$1,400				\$1,400	
20	70150	Interest L.A.I.F.		\$375	\$250				\$625	
21										
22		<b>Total Revenues</b>	<b>\$0</b>	<b>\$601,525</b>	<b>\$635,131</b>	<b>\$1,040,000</b>	<b>\$4,700,000</b>	<b>\$590,000</b>	<b>\$7,566,656</b>	
23										
24		Expenses	Street Lighting	Water	Sanitation	Fire	Contract Fire	Ambulance	Total	
25										
26	50100	Wages - Manager		\$32,782	\$32,782	\$21,855		\$21,855	\$109,273	
27	50195	Wages - Overtime		\$2,492	\$2,492	\$136,187	\$5,000		\$146,172	
28	50200	Wages WSF		\$87,242	\$83,082	\$302,638	\$6,000	\$399,205	\$878,167	
29	50400	Supplies		\$15,000	\$15,000	\$5,000	\$2,000	\$6,500	\$43,500	
30	50450	Repairs		\$5,000	\$5,000	\$500		\$250	\$10,750	
31	50500	Maintenance		\$3,500	\$2,500	\$2,250		\$5,500	\$13,750	
32	50700	Engineering		\$4,000	\$4,000	\$0			\$8,000	
33	50800	Utilities - All	\$35,000	\$90,525	\$36,050	\$10,000	\$150	\$3,575	\$175,300	
34	56000	Ambulance Expense						\$13,500	\$13,500	
35	56500	Non-Perm Staff - Per Diem Wages				\$1,900		\$1,500	\$3,400	
36	57000	Wages-Lassen Contract					\$3,127,320		\$3,127,320	
37	60100	Wages - Office		\$28,945	\$28,945	\$67,524	\$7,500	\$37,600	\$170,514	
38	60300	Payroll Taxes		\$11,488	\$11,488	\$22,046	\$290,000	\$26,276	\$361,298	
39	60325	PERS Expense		\$54,952	\$54,952	\$100,954	\$11,000	\$66,055	\$287,914	
40	60350	PERS Retiree Health Benefits		\$16,574	\$16,435	\$2,708		\$903	\$36,621	
41	60400	Employee Benefits		\$53,980	\$54,002	\$117,368		\$128,443	\$353,793	
42	60500	Unemployment Taxes		\$1,324	\$1,324	\$2,754	\$25,000	\$1,996	\$32,398	
43	60600	Workers Compensation Ins.		\$37,281	\$37,480	\$104,988	\$75,000	\$118,498	\$373,247	
44	60700	Insurance		\$8,000	\$8,000	\$15,000		\$1,500	\$32,500	
45	60800	Office Expense		\$1,750	\$1,750	\$1,500	\$750	\$500	\$6,250	
46	60825	Grant Expenses				\$75,000			\$75,000	
47	60900	Postage		\$3,000	\$3,000	\$550	\$1,100	\$500	\$8,150	
48	61100	Auto Expense		\$8,300	\$8,300	\$9,380	\$77,100	\$13,500	\$116,580	
49	61200	Equipment		\$2,000	\$4,000	\$5,000	\$1,500	\$4,000	\$16,500	
50	61250	Legal Expense		\$1,500	\$1,500	\$8,500			\$11,500	
51	61300	Professional Services		\$21,025	\$40,895	\$28,800	\$8,565	\$29,960	\$129,245	
52	61600	Bad Debt						\$20,000	\$20,000	
53	61700	Dues & Fees		\$12,500	\$12,000	\$3,500	\$3,000	\$1,800	\$32,800	
54	61750	Training & Travel		\$1,309	\$1,317	\$3,274	\$76,000	\$6,600	\$88,500	
55	61775	Fire Prevention Expenses				\$2,500			\$2,500	
56	61800	Other Expenses		\$500	\$500	\$500	\$500	\$500	\$2,500	
57	???	Authorized Capital Expenses								
58										
59		Total Expenses:	\$35,000	\$504,969	\$466,794	\$1,052,176	\$3,717,485	\$910,516	\$6,686,941	
60										
61		<b>Difference (Rev-Exp):</b>	<b>(\$35,000)</b>	<b>\$96,556</b>	<b>\$168,337</b>	<b>(\$12,176)</b>	<b>\$982,515</b>	<b>(\$320,516)</b>		
62										
63		Available to Capital Program:		\$96,556	\$168,337	(\$12,176)		(\$320,516)		
64		Transfer From Contract Fire Account:	\$35,000	\$0	\$0	\$12,176		\$320,516	Total: \$367,692	
65										
66		500 Account Balance available to Capital Programs:						\$614,823		
67										
68		Total O&M to Capital Program:	\$0	\$96,556	\$168,337	\$0		\$0		
69		Contract Fire Account Allocations %:	0.00%	0.00%	0.00%	50.00%		50.00%		
70		Total Allocations to Capital Programs:		\$96,556	\$168,337	\$307,411		\$307,411		

# Chester Public Utility District

## FY 19/20

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
2	<b>Wages</b>		Allocation Breakdown					COLA		Adjusted		Longevity		Step		Allocation Breakdown			
3	Position		Previous Annual Cost	Water	Sanitation	Fire	Ambulance	% Increase	Annual \$ Increase	Annual Cost	Total	Total	Total Proposed Annual Cost	Comments	Water	Sanitation	Fire		
4	1	General Manager	\$106,090	\$42,436	\$42,436	\$10,609	\$10,609	3.0%	\$3,183	\$109,273	\$0	\$0	\$109,273	Salaried	\$32,782	\$32,782	\$21,855		
5	2	Office Manager	\$51,563	\$15,469	\$15,469	\$15,469	\$5,156	2.0%	\$1,031	\$52,594	\$0	\$0	\$52,594	Salaried	\$15,778	\$15,778	\$15,778		
6	3	Secretary	\$33,322	\$9,997	\$9,997	\$3,332	\$9,997	2.0%	\$666	\$33,988	\$0	\$965	\$34,953	FT Hours @ \$16.80/hr.	\$10,486	\$10,486	\$3,495		
7	4																		
8	5	PIO/ Fire Prevention Assistant	\$53,612	\$8,042	\$8,042	\$37,528			\$0	\$53,612	\$0	\$0	\$53,612	FT Hours @ \$25.78/hr	\$2,681	\$2,681	\$48,251		
9	6	Lead Supervisor	\$65,541	\$32,771	\$32,771				\$0	\$65,541	\$0	\$3,154	\$68,695	FT Hours @ \$32.96/hr	\$34,347	\$34,347			
10	7	Field Supervisor	\$47,445	\$23,723	\$23,723				\$0	\$47,445	\$0	\$2,283	\$49,728	FT Hours @ \$23.86/hr	\$24,864	\$24,864			
11	8	Operator	\$29,266	\$14,633	\$14,633				\$0	\$29,266	\$0	\$1,408	\$30,674	FT Hours @ \$14.72/hr	\$15,337	\$15,337			
12	9	Seasonal Operator	\$17,067	\$8,534	\$8,534				\$0	\$17,067	\$0	\$0	\$17,067	1213 hours @ \$14.07/hr (7 mo)	\$8,534	\$8,534			
13	10	Emergency Services Director	\$24,000			\$24,000			\$0	\$24,000	\$0	\$0	\$24,000	960 Hours @ \$25.00/hr			\$24,000		
14	11	Fire Captain/EMT	\$84,577			\$84,577			\$0	\$84,577	\$0	\$0	\$84,577	2912 hrs./yr			\$84,577		
15	12	Firefighter/EMT	\$52,229			\$52,229			\$0	\$52,229	\$0	\$0	\$52,229	2912 hrs./yr			\$52,229		
16	13	Firefighter/EMT	\$52,453			\$52,453			\$0	\$52,453			\$52,453	2912 hrs./yr			\$52,453		
17	14	Firefighter/Paramedic	\$74,618			\$74,618	\$74,618		\$0	\$74,618	\$0	\$0	\$74,618	2912 hrs./yr					
18	15	Firefighter/Paramedic	\$76,902			\$76,902	\$76,902		\$0	\$76,902	\$4,063	\$0	\$80,965	2912 hrs./yr					
19	16	Firefighter/Paramedic	\$74,169			\$74,169	\$74,169		\$0	\$74,169	\$3,949	\$591	\$78,709	2912 hrs./yr					
20	17	Firefighter/Paramedic	\$65,820			\$65,820	\$65,820		\$0	\$65,820	\$0	\$2,040	\$67,860	2912 hrs./yr					
21	18																		
22	19	<b>Total Existing Staff Costs</b>	\$908,674	\$155,603	\$155,603	\$280,198	\$317,271		\$4,880		\$8,012	\$10,440	\$932,006	\$592,255	\$144,808	\$144,808	\$302,638		
23	20																		
24	21		\$/hr	~ Hours/ Year	Total														
25	22	Per Diem Fire Medic	\$14.38	150	\$2,157														
26	23	Per Diem Fire Medic	\$14.38	150	\$2,157														
27	24	Per Diem Fire Medic	\$14.38	150	\$2,157														
28	25	Per Diem Fire Medic	\$14.38	150	\$2,157														
29	26	Per Diem Fire Medic	\$14.38	150	\$2,157														
30	27	Per Diem EMT	\$13.00	100	\$1,300														
31	28	Per Diem EMT	\$13.00	100	\$1,300														
32	29	Per Diem EMT	\$13.00	100	\$1,300														
33	30	Per Diem EMT	\$13.00	100	\$1,300														
34	31	Per Diem EMT	\$13.00	100	\$1,300														
35	32	Per Diem EMT	\$13.00	100	\$1,300														
36	33	Per Diem EMT	\$13.00	100	\$1,300														
37	34																		
38	35	<b>Total Per Diem Costs</b>		1450	\$19,885														
39	36																		
40	37																		
41	38	<b>CPUD Total Wages:</b>			<b>\$1,272,285</b>					Totals	\$144,808	\$144,808	\$392,017	\$399,205	\$1,080,839				\$1,080,839
42	39																		
43	40									Overtime Wages WSF	\$2,492	\$2,492	\$136,187		\$141,172				

		Water	Sanitation	Fire	Ambulance	Total	
Wages - Manager		\$32,782	\$32,782	\$21,855	\$21,855	\$109,273	check
Wages WSF		\$83,082	\$83,082	\$302,638	\$339,751	\$808,553	
Wages - Office		\$28,945	\$28,945	\$67,524	\$37,600	\$163,014	office+On-call
<b>Division Total</b>					\$26,228		
							<b>Fire Wages: \$302,638</b>
							<b>Ambulance Wages: \$339,751</b>





# Chester Public Utility District

## FY 19/20

	A	B	C	D	E	F
1	FY 19/20 Workers Compensation - FASIS					
2						
3	<b>Workers Compensation</b>					
4		Position	Annual Salary	FASIS Rates	Employer Qtrly Payment	Employer Annual Payment
5	1	General Manager	\$109,273	5.440%	\$5,944	\$23,778
6	2	Office Manager	\$52,594	5.440%	\$2,861	\$11,445
7	3	Secretary	\$34,953	5.440%	\$1,901	\$7,606
8	4					
9	5	PIO/ Fire Prevention Assistant	\$53,612	9.260%	\$4,964	\$19,858
10	6	Lead Supervisor	\$68,695	5.440%	\$3,737	\$14,948
11	7	Field Supervisor	\$49,728	5.440%	\$2,705	\$10,821
12	8	Operator	\$30,674	5.440%	\$1,669	\$6,675
13	9	Seasonal Operator	\$17,067	5.440%	\$928	\$3,714
14	10	Emergency Services Director	\$24,000	9.260%	\$2,222	\$8,890
15	11	Fire Captain/EMT	\$84,577	9.260%	\$7,832	\$31,327
16	12	Firefighter/EMT	\$52,229	9.260%	\$4,836	\$19,346
17	13	Firefighter/EMT	\$52,453	9.260%	\$4,857	\$19,429
18	14	Firefighter/Paramedic	\$74,618	9.260%	\$6,910	\$27,639
19	15	Firefighter/Paramedic	\$80,965	9.260%	\$7,497	\$29,989
20	16	Firefighter/Paramedic	\$78,709	9.260%	\$7,288	\$29,154
21	17	Firefighter/Paramedic	\$67,860	9.260%	\$6,284	\$25,135
22	18	Volunteers (4 @ \$5000 ea)	\$20,000	9.260%	\$1,852	\$7,408
23	19	Board Members (5 @ \$1000 ea)	\$5,000	5.440%	\$272	\$1,088
24	20	Lassen Contract Employees (65) Seasonal - Usually May-Nov (fire season, reimbursed by Lassen contract)				
25	21					
26	22	Totals:	\$957,006	Quarterly Total	\$74,562	
27	23				Annual Total	\$298,247
28	24					
29						
30	24					
31	25	Annual Allocations				
32	26		Water	Sanitation	Fire	Ambulance
33	27	General Manager	\$7,133	\$7,133	\$4,756	\$4,756
34	28	Office Manager	\$3,777	\$3,891	\$3,777	
35	29	Secretary	\$2,510	\$2,510	\$761	\$1,825
36	30					
37	31	PIO/ Fire Prevention Assistant	\$2,979	\$2,979	\$13,901	
38	32	Lead Supervisor	\$7,474	\$7,474		
39	33	Field Supervisor	\$5,410	\$5,410		
40	34	Operator	\$3,337	\$3,337		
41	35	Seasonal Operator	\$1,857	\$1,857		
42	36	Emergency Services Director			\$8,890	
43	37	Fire Captain/EMT			\$31,327	
44	38	Firefighter/EMT			\$19,346	
45	39	Firefighter/EMT			\$19,429	
46	40	Firefighter/Paramedic				\$27,639
47	41	Firefighter/Paramedic				\$29,989
48	42	Firefighter/Paramedic				\$29,154
49	43	Firefighter/Paramedic				\$25,135
50	44	Volunteers (4 @ \$5000 ea)	\$2,445	\$2,519	\$2,445	
51	45	Board Members (5 @ \$1000 ea)	\$359	\$370	\$359	
52	46					
53	47	Annual Totals:	\$37,281	\$37,480	\$104,988	\$118,498
54	48					
55	49				check: \$298,247	

# Chester Public Utility District

## FY 19/20

A	B	C	D	E	F	G	H
1	FY 19/20 Payroll Taxes						
2							
3	<b>Payroll Taxes</b>						
4	Position	Annual Salary	Social Security, %	Social Security Total \$	Medicare, %	Medicare Total \$	Taxes Total
5	1 General Manager	\$109,273	6.200%	\$6,775	1.45%	\$1,584	\$8,359
6	2 Office Manager	\$52,594	6.200%	\$3,261	1.45%	\$763	\$4,023
7	3 Secretary	\$34,953	6.200%	\$2,167	1.45%	\$507	\$2,674
8	4						
9	5 PIO/ Fire Prevention Assistant	\$53,612	6.200%	\$3,324	1.45%	\$777	\$4,101
10	6 Lead Supervisor	\$68,695	6.200%	\$4,259	1.45%	\$996	\$5,255
11	7 Field Supervisor	\$49,728	6.200%	\$3,083	1.45%	\$721	\$3,804
12	8 Operator	\$30,674	6.200%	\$1,902	1.45%	\$445	\$2,347
13	9 Seasonal Operator	\$17,067	6.200%	\$1,058	1.45%	\$247	\$1,306
14	10 Emergency Services Director	\$24,000	6.200%	\$1,488	1.45%	\$348	\$1,836
15	11 Fire Captain/EMT	\$84,577	6.200%	\$5,244	1.45%	\$1,226	\$6,470
16	12 Firefighter/EMT	\$52,229	6.200%	\$3,238	1.45%	\$757	\$3,996
17	13 Firefighter/EMT	\$52,453	6.200%	\$3,252	1.45%	\$761	\$4,013
18	14 Firefighter/Paramedic	\$74,618	6.200%	\$4,626	1.45%	\$1,082	\$5,708
19	15 Firefighter/Paramedic	\$80,965	6.200%	\$5,020	1.45%	\$1,174	\$6,194
20	16 Firefighter/Paramedic	\$78,709	6.200%	\$4,880	1.45%	\$1,141	\$6,021
21	17 Firefighter/Paramedic	\$67,860	6.200%	\$4,207	1.45%	\$984	\$5,191
22	18						
23	19	Totals:	\$932,006	Total:	\$57,784	Total:	\$13,514
24	20					Annual Total:	\$71,298
25	21						
26							
27	22						
28	23		Annual Allocations				
29	24	Water	Sanitation	Fire	Ambulance	check	
30	25 General Manager	\$2,508	\$2,508	\$1,672	\$1,672	\$8,359	
31	26 Office Manager	\$1,207	\$1,207	\$1,207	\$402	\$4,023	
32	27 Secretary	\$802	\$802	\$802	\$267	\$2,674	
33	28						
34	29 PIO/ Fire Prevention Assistant	\$615	\$615	\$2,051	\$820	\$4,101	
35	30 Lead Supervisor	\$2,628	\$2,628			\$5,255	
36	31 Field Supervisor	\$1,902	\$1,902			\$3,804	
37	32 Operator	\$1,173	\$1,173			\$2,347	
38	33 Seasonal Operator	\$653	\$653			\$1,306	
39	34 Emergency Services Director			\$1,836		\$1,836	
40	35 Fire Captain/EMT			\$6,470		\$6,470	
41	36 Firefighter/EMT			\$3,996		\$3,996	
42	37 Firefighter/EMT			\$4,013		\$4,013	
43	38 Firefighter/Paramedic				\$5,708	\$5,708	
44	39 Firefighter/Paramedic				\$6,194	\$6,194	
45	40 Firefighter/Paramedic				\$6,021	\$6,021	
46	41 Firefighter/Paramedic				\$5,191	\$5,191	
47	42						
48	43	Annual Totals:	\$11,488	\$11,488	\$22,046	\$26,276	\$71,298
49	44						
50	45					check:	\$71,298
51							

# Chester Public Utility District

## FY 19/20

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	\$109,273	6.200%	\$7,000	\$434
6	2 Office Manager	\$52,594	6.200%	\$7,000	\$434
7	3 Secretary	\$34,953	6.200%	\$7,000	\$434
8	4				
9	5 PIO/ Fire Prevention Assistant	\$53,612	6.200%	\$7,000	\$434
10	6 Lead Supervisor	\$68,695	6.200%	\$7,000	\$434
11	7 Field Supervisor	\$49,728	6.200%	\$7,000	\$434
12	8 Operator	\$30,674	6.200%	\$7,000	\$434
13	9 Seasonal Operator	\$17,067	6.200%	\$7,000	\$434
14	10 Emergency Services Director	\$24,000	6.200%	\$7,000	\$434
15	11 Fire Captain/EMT	\$84,577	6.200%	\$7,000	\$434
16	12 Firefighter/EMT	\$52,229	6.200%	\$7,000	\$434
17	13 Firefighter/EMT	\$52,453	6.200%	\$7,000	\$434
18	14 Firefighter/Paramedic	\$74,618	6.200%	\$7,000	\$434
19	15 Firefighter/Paramedic	\$80,965	6.200%	\$7,000	\$434
20	16 Firefighter/Paramedic	\$78,709	6.200%	\$7,000	\$434
21	17 Firefighter/Paramedic	\$67,860	6.200%	\$7,000	\$434
22	18				
23	19	Totals: \$932,006		Total: \$112,000	\$6,944
24	20				
25	21				
26					
27	22				
28	23	Annual Allocations			
29	24	Water	Sanitation	Fire	Ambulance
30	25 General Manager	\$130	\$130	\$87	\$87
31	26 Office Manager	\$130	\$130	\$130	\$43
32	27 Secretary	\$130	\$130	\$130	\$43
33	28				
34	29 PIO/ Fire Prevention Assistant	\$65	\$65	\$217	\$87
35	30 Lead Supervisor	\$217	\$217		
36	31 Field Supervisor	\$217	\$217		
37	32 Operator	\$217	\$217		
38	33 Seasonal Operator	\$217	\$217		
39	34 Emergency Services Director			\$434	
40	35 Fire Captain/EMT			\$434	
41	36 Firefighter/EMT			\$434	
42	37 Firefighter/EMT			\$434	
43	38 Firefighter/Paramedic				\$434
44	39 Firefighter/Paramedic				\$434
45	40 Firefighter/Paramedic				\$434
46	41 Firefighter/Paramedic				\$434
47	42				
48	43	Annual Totals: \$1,324	\$1,324	\$2,300	\$1,996
49	44				
50	45			check: \$6,944	
51					







# Chester Public Utility District FY 19/20

	A	B	C	D	E	F	G	H	I	
1	Professional Services									
2										
3					FY Allocation					
4		Service	Provider	FY Estimate	Water	Sanitation	Ambulance	Fire	Contract Fire	
5	1	Accounting	Mary Cheek, CPA	\$14,870	\$3,000	\$4,570	\$2,650	\$2,650	\$2,000	
6	2	Laboratory Testing	Fruit Growers Laboratory (FGL)	\$18,500	\$2,000	\$16,500				
7	3	Annual Audit	Dennis & Associates	\$25,300	\$5,500	\$5,500	\$4,500	\$4,500	\$5,300	
8	4	Weed & Pest Control	Mario's Weed & Pest	\$5,750	\$2,750	\$2,750		\$250		
9	5	Computer Maintenance/Repair	Mindbank	\$2,000	\$500	\$500	\$250	\$250	\$500	
10	6	CPUD Billing Support	Harris	\$2,400	\$1,200	\$1,200				
11	7	Ambulance Billing Support	Wittman Enterprises, LLC	\$8,000			\$8,000			
12	8	Rodent Control	Lakeside Construction	\$7,800	\$2,750	\$2,750	\$1,150	\$1,150		
13	9	Software/Website Support	Streamline	\$2,400	\$600	\$600	\$300	\$300		
14	10	Subscriptions	Varies	\$11,300	\$525	\$360	\$6,000	\$3,900	\$515.00	
15	11	Snow Removal	Plumas County Public Works	\$700	\$700					
16	12	Studies	Varies	\$5,000		\$5,000				
17	13	Maintenance, Inspections, & Testing	Varies	\$9,900	\$1,000	\$300	\$1,500	\$7,100		
18	14	Collections & Background	Butte County & Department of Justice	\$1,200	\$100	\$100	\$500	\$500		
19	15	Miscellaneous	Varies	\$14,725	\$400	\$765	\$5,110	\$8,200	\$250	
20	16									
21	17	Total:			\$129,845	\$21,025	\$40,895	\$29,960	\$28,800	\$8,565