

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: June 20, 2024**

### Item description/summary:

#### **2024-25 Payroll Budget:**

Payroll estimates for 2024-25 include changes in the Memorandums of Understanding for the District's three bargaining groups effective July 2024. The 2024-25 Payroll Budget is based on board approved positions including vacancies (Table 5), and 3.3% cost-of-living adjustment (COLA) for all bargaining units. Temporary staffing is not included. The Business Office, Directors, and Engineering are support departments and payroll and other costs are allocated to revenue producing departments (Table 2 & Table 3).

### Fiscal Analysis:

The total costs for wages and benefits for 2024-25 are \$5,684,867 (Table 1) - a 14% increase over 2023-24 actual estimated payroll costs. The budget growth is caused by changes in the District's pay scales, other pay, addition of new positions, and increases in workers' compensation rates (Table 4).

### Employee Feedback

### Sample Motion:

Motion to approve/not approve 2024-25 Payroll Budget.

Prepared by:

Karin Helvey, Financial Manager

**Table 1**

Department	Reg Wages	SpecPay/OT/ Standby	Retirement 457	Payroll Tax	Workers Compensation	Wellness	Total
<b>Business Office</b>	848,429	22,958	116,423	69,275	5,684	203,400	<b>1,266,170</b>
<b>Directors</b>	24,000			1,908	173		<b>26,081</b>
<b>Engineering</b>	312,195	6,755	42,263	25,357	9,522	53,500	<b>449,592</b>
<b>Fire</b>	674,129	178,483	81,746	67,783	40,675	150,300	<b>1,193,116</b>
<b>Lab</b>	92,726	-	12,928	7,372	4,812	22,800	<b>140,638</b>
<b>Parks</b>	192,475	929	27,699	15,376	17,864	58,200	<b>312,543</b>
<b>Wastewater Plant</b>	515,428	55,676	72,023	45,403	28,545	127,800	<b>844,875</b>
<b>Wastewater Collections</b>	226,796	37,002	32,631	20,972	19,336	57,400	<b>394,137</b>
<b>Water</b>	617,232	81,042	82,215	55,513	36,735	184,800	<b>1,057,536</b>
<b>CFD 2002-1 and 2005-2</b>							
	<b>\$3,503,409</b>	<b>\$382,846</b>	<b>\$467,926</b>	<b>\$308,957</b>	<b>\$163,348</b>	<b>\$858,200</b>	<b>\$5,684,687</b>

**Table 2**

**Admin. Allocation**

**2023-25**

Fire	<b>11</b>	09	4.00%
Parks (OH)	<b>11</b>	02	1.50%
Parks (CSA 66)	<b>11</b>	03	3.50%
Water	<b>12</b>	00	45.00%
Wastewater	<b>13</b>	00	45.00%
CFD 2002-1	<b>18</b>	00	0.80%
CFD 2005-2	<b>20</b>	00	0.20%

**Engineering Allocation**

Parks (OH)	<b>11</b>	02	0.88%
Parks (CSA 66)	<b>11</b>	03	10.12%
Water	<b>12</b>	00	44.50%
Wastewater	<b>13</b>	00	44.50%

**Parks Allocation**

Parks (OH)	<b>11</b>	02	6.00%
Parks (CSA 66)	<b>11</b>	03	94.00%

**Table 3**

Department	Reg Wages	SpecPay/OT/ Standby	Retirement 457	Payroll Tax	Workers Compensation	Wellness	Total	ADMIN Allocation	Engineering Allocation	Distributed Payroll Budget
<b>Business Office</b>	848,429	22,958	116,423	69,275	5,684	203,400	<b>1,266,170</b>	(1,266,170)		-
<b>Directors</b>	24,000			1,908	173		<b>26,081</b>	(26,081)		-
<b>Engineering</b>	312,195	6,755	42,263	25,357	9,522	53,500	<b>449,592</b>		(449,592)	-
<b>Fire</b>	674,129	178,483	81,746	67,783	40,675	150,300	<b>1,193,116</b>	51,690		<b>1,244,806</b>
<b>Lab</b>	92,726	-	12,928	7,372	4,812	22,800	<b>140,638</b>	(140,638)		-
<b>Parks</b>	192,475	929	27,699	15,376	17,864	58,200	<b>312,543</b>	64,613	49,455	<b>426,610</b>
<b>Wastewater Plant</b>	515,428	55,676	72,023	45,403	28,545	127,800	<b>844,875</b>	651,832	200,068	<b>1,696,775</b>
<b>Wastewater Collections</b>	226,796	37,002	32,631	20,972	19,336	57,400	<b>394,137</b>			<b>394,137</b>
<b>Water</b>	617,232	81,042	82,215	55,513	36,735	184,800	<b>1,057,536</b>	651,832	200,068	<b>1,909,437</b>
<b>CFD 2002-1 and 2005-2</b>								12,923		<b>12,923</b>
	<b>\$3,503,409</b>	<b>\$382,846</b>	<b>\$467,926</b>	<b>\$308,957</b>	<b>\$163,348</b>	<b>\$858,200</b>	<b>\$5,684,687</b>	<b>\$0</b>	<b>\$0</b>	<b>5,684,687</b>

**Table 4**

**Workers Compensation Rates**

		2023-24	2024-25
	Fund	Rate	
Waterwork Operations	12	5.19	5.97
Sanitary/Sanitation Ops	13	6.37	7.33
Firefighters	11	5.92	6.81
Volunteer Firefighter-per capita charge	11	341.34	392.54
Salespersons - Outside	11	0.63	0.72
Clerical/Office Employees	11	0.58	0.67
Non-Manual Labor(Mgrs & Recreation Staff)	11	1.90	2.19
Manual Labor (Park & Landscape Maintenance)	11	8.39	9.65
Experience Modification		92.0%	105.0%

**Table 5**

DEPARTMENT	Position Description	Position Count	Total
<b>Business Office</b>	Account Clerk I	2	
	Account Clerk II	2	
	Accountant	1	
	District Clerk / Executive Asst.	1	
	Financial Manager	1	
	Office Mgr/HR	1	8
<b>Directors</b>	Board of Directors	5	5
<b>Engineering</b>	Admin Asst. Public Works	1	
	Engineering Tech I	1	
	Public Works Engineer	1	3
<b>Fire</b>	Fire Captain	3	
	Fire Chief	1	
	Firefighter	5	9
	Measure K Firefighter	2	2
<b>Lab</b>	Lab Director	1	1
<b>Parks</b>	Park Maintenance I	2	
	Parks Department Manager	1	3
	Seasonal Pool Manager	1	1
<b>Wastewater Plant</b>	Chief Plant Operator (WW)	1	
	Utility Operator I	1	
	Utility Operator II	1	
	Utility Operator III	1	
	Wastewater OIT	1	
	Wastewater Operations Mgr	1	6
<b>Wastewater Collections</b>	Collections System Operator I	3	
	Collections System Operator II	1	4
<b>Water</b>	Utility Operator I	1	
	Utility Worker	4	
	Water Meter Technician Foreman	1	
	Water -Parks Dept Manager	1	
	Water Treatment Plant Operator	2	9
		<b>51</b>	<b>51</b>