

## Western Municipal Water District

Employee Labor Expense by Department, plus Fringe Benefits - Budget vs. Actual

Fiscal Year to Date through December 2023

Department	Month			Fiscal Year to Date		
	Budget for Dec-23	Actuals for Dec-23	(Over) Under Budget	Budget	Actuals	(Over) Under Budget
Headquarters (incl. Overtime)	792,685	745,305	47,380	4,996,723	4,506,670	490,053
Operations (incl. Overtime and Call time)	647,429	634,640	12,789	4,081,094	4,024,608	56,487
Contract Services (Regular) <sup>1</sup>	96,568	101,727	(5,159)	608,717	659,545	(50,828)
Temporary Labor	5,949	8,903 <sup>2</sup>	(2,953)	37,503	29,267	8,236
<b>Total Productive Labor</b>	1,542,631	1,490,575	52,057	9,724,038	9,220,090	503,948
Board of Directors Fees	12,033	10,650	1,383	72,198	57,990	14,208
Non-productive Labor (vacation, sick, holiday)	474,653	533,076	(58,423)	2,652,053	2,532,991	119,062
<b>Total Employee Labor</b>	<b>\$ 2,029,317</b>	<b>\$ 2,034,300</b>	<b>\$ (4,983)</b>	<b>\$ 12,448,289</b>	<b>\$ 11,811,070</b>	<b>\$ 637,218</b>
	Favorable (Unfavorable) Variance		0%	Favorable (Unfavorable) Variance		5%
<b>Fringe Benefit Description</b>						
FICA	134,894	137,213	(2,319)	809,364	754,269	55,095
Workers Compensation	24,557	23,491	1,066	159,621	136,106	23,515
Group Medical Insurance Premiums	321,602	322,177	(575)	1,929,612	1,763,702	165,910
Group LT dis, Life & Other Insurance	8,521	8,196	325	51,126	65,434	(14,308)
Directors Group Life & Med Insurance	9,026	8,094	932	54,156	43,778	10,378
PERS	167,127	163,629	3,498	3,211,325	2,740,611 <sup>3</sup>	470,714
Voluntary Education Reimbursement	5,000	4,500	500	30,000	6,862	23,138
Employee Reimbursement	1,133	686	447	6,798	1,918	4,880
Other Employee Benefits	33,239	39,892	(6,653)	115,898	176,629	(60,731)
401(a) Non-classified Plan	20,078	20,473	(395)	130,506	166,673 <sup>4</sup>	(36,167)
<b>Total Fringe Benefits</b>	<b>\$ 725,177</b>	<b>\$ 728,350</b>	<b>\$ (3,173)</b>	<b>\$ 6,498,406</b>	<b>\$ 5,855,982</b>	<b>\$ 642,424</b>
	Favorable (Unfavorable) Variance		0%	Favorable (Unfavorable) Variance		10%

<sup>1</sup> Contract services reflects administrative and operational support for WRCRWA and SAWPA, as well as support to developers.

<sup>2</sup> Temporary Assistance from Consultant in the Finance Department.

<sup>3</sup> The budget for the Unfunded Accrued Liability (UAL) portion of this expense for the current fiscal year was based on the June 30, 2020 projection of \$2.125 million from CalPERS. The actual UAL amount was \$1.740 million, or \$385,000 lower than CalPERS projected

<sup>4</sup> Cost-of-Living Adjustment and Merit increase processed in July 2023 impacted 401 (a) contributions.