



MEMORANDUM

CITY COUNCIL WORKSHOP

May 1, 2023 at 5:30 PM

TO: Rich LaBombard, City Manager

FROM: Matt Smith, Treasurer

DATE: May 1, 2023

SUBJECT: Employee Wages

The fiscal year 2023-2024 budget includes 18 full-time employees, 1 part-time assessor, a pool of part-time police officers and 2 seasonal public works employees. The budget this year includes a request for an additional police officer to improve coverage for the City, while decreasing overtime costs and reliance on the part-time police officer pool.

In preparation for the next fiscal year, a wage study was completed to ensure that wage levels were appropriate. Inflation numbers (CPI) have been monitored closely. As a result of this work the proposed budget includes a 4.4 percent cost of living increase for non-union employees and, 3 percent negotiated increase for union employees based on the union contract. Other items to note for the proposed budget include a roughly 2.25 percent decrease in MERS contribution rates, health insurance premiums increased 7.2 percent for the current plan, dental insurance premiums remained steady. Some positions turned over in the last fiscal year and their replacements, due to experience or better aligning to the salary study resulted in lower costs to the City. Overall wages and benefits are budgeted to increase 4.06 percent this year.

Fiscal Year	CPI	Douglas COL	Salary Example	Expenses Example	Change
2017-2018	2.9%		\$1,000.00	\$1,000.00	100%
2018-2019	1.6	2.0%	1,020.00	1,016.48	100.35
2019-2020	0.6	2.5	1,045.50	1,023.05	102.19
2020-2021	5.4	2.5	1,071.64	1,078.89	99.39
2021-2022	9.1	2.5	1,098.43	1,175.89	93.41
2022-2023	6.5*	5.0	1,153.35	1,251.79	92.14
2023-2024		4.4	1,204.10	1,251.79	96.19

* Used Calendar 2022 inflation to estimate fiscal year inflation

City of the Village of Douglas
Project Budget
FYE June 30, 2024

2023-2024 Projected Budget:

<u>Department</u>	<u>Total Wages</u>	<u>719.000 Insurance</u>	<u>720.000 Payroll Tax</u>	<u>721.*** Retirement</u>	<u>Total Wages & Fringes</u>
101-172	\$113,212.25	\$16,986.63	\$8,850.74	\$33,394.21	172,443.83
101-215	\$189,852.60	48,310.92	14,943.30	30,564.97	283,671.79
101-257	\$55,057.37		4,363.89		59,421.26
101-265	\$39,573.65	6,254.14	2,497.45	3,864.20	52,189.44
101-301	\$432,592.05	120,061.64	34,157.30	51,439.35	638,250.34
101-463	\$105,557.61	23,252.75	7,719.96	11,746.10	148,276.42
101-701	\$93,536.56	19,553.70	7,383.53	14,662.81	135,136.60
101-751	\$50,099.17	8,338.83	3,785.95	5,152.26	67,376.21
202-463	\$73,671.80	14,592.97	5,827.42	9,016.46	103,108.65
202-464	\$28,065.44	5,559.22	2,219.97	3,434.84	39,279.47
203-463	\$70,163.62	13,898.07	5,549.92	8,587.10	98,198.71
203-464	\$21,049.09	4,169.42	1,664.98	2,576.13	29,459.62

Totals 2023-2024	<u>\$1,272,431.21</u>	<u>\$280,978.29</u>	<u>\$98,964.41</u>	<u>\$174,438.43</u>	<u>\$1,826,812.34</u>
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Fiscal Year 2022-2023

101-172	\$108,440.85	\$15,311.61	\$8,485.73	\$31,915.12	164,153.31
101-215	\$181,851.15	56,187.96	14,367.61	36,224.26	288,630.98
101-257	\$52,736.94		4,186.38		56,923.32
101-265	\$35,092.27	7,050.28	2,340.68	3,808.39	48,291.62
101-301	\$408,542.97	109,859.32	32,469.54	53,073.01	603,944.84
101-463	\$96,909.61	24,821.19	7,258.82	11,464.84	140,454.46
101-701	\$93,594.40	18,370.02	7,387.97	18,020.31	137,372.70
101-751	\$45,111.70	9,400.35	3,120.92	5,077.84	62,710.81
202-463	\$68,889.97	16,450.61	5,461.60	8,886.23	99,688.41
202-464	\$26,243.80	6,266.90	2,080.61	3,385.23	37,976.54
203-463	\$65,609.50	15,667.25	5,201.53	8,463.07	94,941.35
203-464	\$19,682.85	4,700.17	1,560.46	2,538.92	28,482.40

Totals 2022-2023	<u>\$ 1,202,706.01</u>	<u>\$ 284,085.66</u>	<u>\$ 93,921.85</u>	<u>\$ 182,857.22</u>	<u>\$ 1,763,570.74</u>
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Change	\$69,725.20	-\$3,107.37	\$5,042.56	-\$8,418.79	\$63,241.60
					3.59%