

Employee Cost Allocation Study for City of Coalinga

May 2026

Purpose

The purpose of this employee time allocation study is to review and update the existing allocations of employees, where their time is allocated between two or more departments within the City. This exercise is applicable to employees that have varied focuses, from the City Manager, with responsibilities for all departments, to public works employees that work across the multiple task areas such as water, sewer, natural gas, and streets. This study does not apply to employees that have a single focus, such as fire and police staff. The result of this work is to reallocate, where needed, cost allocation of employee time to the departments in which they work, such that the cost allocation is proportional to the time worked. Of consequence, is the extent of shift between the enterprise funds, which are based on utility rates, versus the general and special funds, which are based on taxes and other sources of revenue. This work was conducted attempting to be non-biased regarding shifting cost burden between rate-based and tax-based funds within the city.

Approach

The study included reviews of 37 employees that have time allocated to two or more departments, or more specifically two or more revenue sources, up to a maximum of eight departments, as follows.

General Fund Related

1. General Fund
2. Community Development

Special Funds

3. Streets (Gas Tax)
4. Coalinga Successor Agency (Former RDA)

Enterprise Funds

5. Water
6. Sewer
7. Natural Gas
8. Sanitation (Refuse)

Each employee's time is allocated based on percentages assigned to the departments to which they provide services, which is always at least two departments to necessitate determination of an allocation. Of importance is the percentage allocations as they relate to other allocations for a given employee, secondary to the allocations as they apply to a given department. This is because, for many job tasks, it is impossible to know the exact time allocated without imposing burdensome time-use studies on individual employees. Additionally, time studies can be inaccurate because many employees have idle time between responsibilities simply because they must be available to perform a task when it is needed. Finally, for customer services and finance department employees, many tasks apply across department areas such as city accounting and billing together for water, sewer, natural gas and refuse.



The approach for the city hall positions such as finance, customer services, human resources, public works administration, and the City Manager's office (general management) was to interview the City Manager and Finance Director to review the existing allocations for each city hall employee to determine if the existing allocations remain a reasonable representation of how time is spent. Informal interviews were also conducted with some employees.

The approach to public works was based on tasks. The parameters used to do the allocations are as follows:

- Four enterprise areas
 - Water
 - Natural Gas
 - Sewer
 - Streets
- 24 tasks, each assigned to an enterprise
- 13 public works employees performing tasks
- 187 productive workdays per employee per year

The specific allocations for public works are shown in Attachment 1. These were developed through a group meeting with public works staff followed by a focused discussion with the public works supervisor. The purpose was to ensure all major tasks performed were included, to estimate the time involved, and then, importantly, to consider times required relative to other tasks. The allocation matrix in Attachment 1 allows for time to be allocated either in terms of days per each week (x 52) or day per every month (x 12), or days per year, which is helpful based on the varied timing for tasks performed by public works. The result is to account for 2,431 workdays per year contributed from the 13 employees.

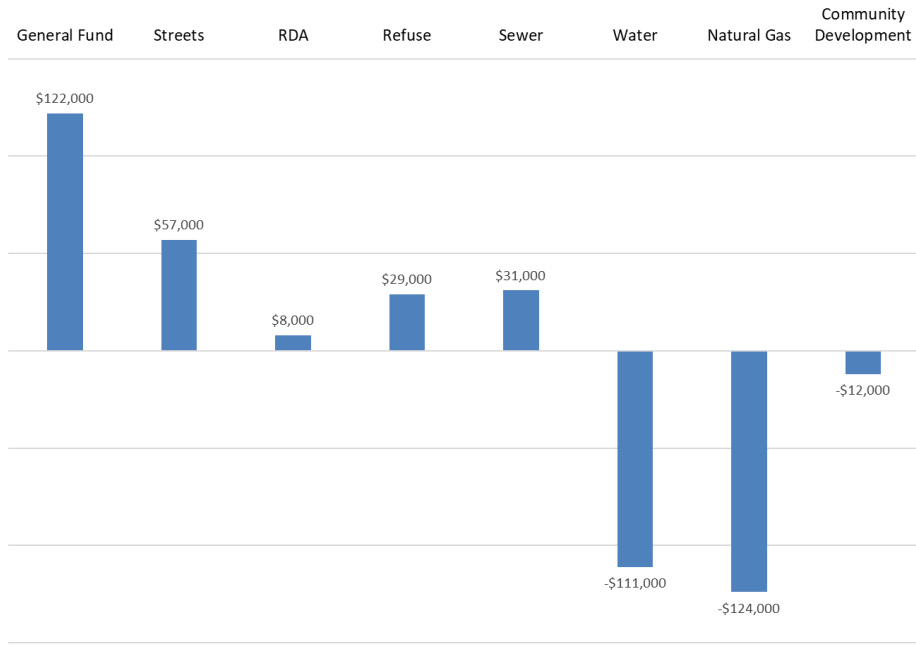
Results

The results for all employees are shown in Attachments 2 and 3. Attachment 2 shows results on a percentage basis for each employee for each department, from left to right, first the existing percentages, then the proposed percentages, and then, for ease of comprehension, changes where they occurred. Existing and proposed allocations must total 100 percent. Changes must net to zero. To quantify the dollar impact of the changes, each employee's salary and benefits compensation must be applied to the percentage changes in each department allocation. This is done in Attachment 3. The combined results by department are shown in the bar charts on the next page.

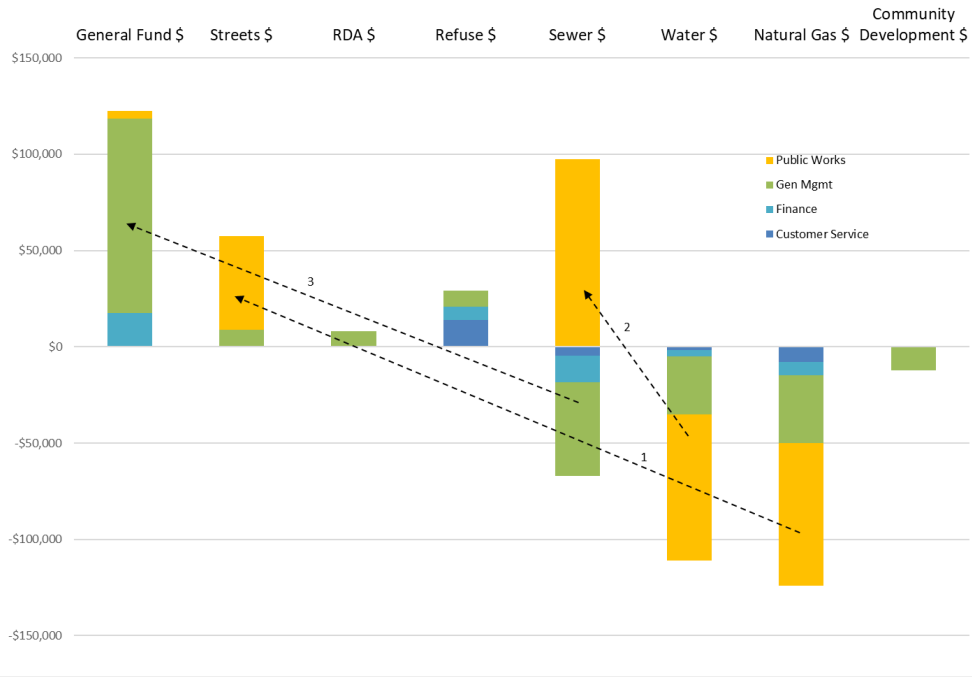
The shift away from natural gas is driven primarily by public works employees shifting from natural gas to streets (Arrow #1). The shift from water to sewer is driven by a correction for one employee assigned to incorrectly to water because responsibilities have changed. (Arrow #2). The shift toward the general fund is driven by combined reallocations away from the enterprise funds (Arrow #3). The data is shown below the bar chart.



Proposed Changes in Employee Cost Allocation



Detail of Changes to Employee Cost Allocations



	General Fund \$	Streets \$	RDA \$	Refuse \$	Sewer \$	Water \$	Natural Gas \$	Community Development \$
Finance	\$16,149	\$0	\$0	\$6,459	-\$12,919	-\$3,230	-\$6,459	\$0
City Manager	\$93,716	\$8,269	\$7,605	\$7,673	-\$44,945	-\$28,064	-\$32,736	-\$11,518
Public Works	\$3,720	\$45,097	\$0	\$0	\$90,511	-\$70,458	-\$68,870	\$0
Customer Serv	\$0	\$0	\$0	\$12,963	-\$4,324	-\$1,452	-\$7,187	\$0
Grand Total	\$113,584	\$53,366	\$7,605	\$27,096	\$28,323	-\$103,203	-\$115,253	-\$11,518



Attachment 1

City of Coalinga Public Works Employee Time Allocations

Area	Tasks	Days per Every Week	wks/yr	Days per Every Month	mos/yr	Days per Year	Person Count	Days per Year	Comments
Water	Meter Reading Initial		52	6	12		1	72	
Gas	Meter Reading Initial		52	6	12		1	72	
Water	Meter Rereads		52	5	12		1	60	
Gas	Meter Rereads		52	3	12		1	36	
Water	Shut Offs / Reinstate		52	8	12		1	96	
Gas	Shut Offs / Reinstate		52	3	12		1	36	
Water	New Service / Disconnect	4	52		12		0.5	104	
Gas	New Service / Disconnect	4	52		12		0.5	104	
Water	Leaks and Meter Replace	4	52		12		2	417	
Gas	Leaks and Meter Replace	3	52		12		2	313	
Gas	Leaks Distribution		52		12	4	4	16	2 leaks x 2 day each x 4 guys
Gas	Leak detection		52		12	15	2	30	15 days and two guys
Gas	Cathodic Survey		52		12	3	1	3	Supervision of survey
Gas	PHMSA Gas Safety Items		52	2	12		1	24	Odorization, Pressure, Patrolling
Water	Hydrants		52	1	12		2	24	
Water	Back Flow Maintenance		52		12	22	1	22	
Water	Leaks Transmission		52		12	6	4	24	2 leaks x 3 days each x 4 guys
Water	Leaks Distribution		52		12	12	4	48	6 leaks x 2 days each x 4 guys
Streets	Sidewalk Repair	1	52		12		2	104	
Streets	Crack Seal		52		12	66	3	198	Three months and 3 guys
Streets	Hole Repair	1	52		12		2	104	One day/wk and two guys
Streets	Street signs/stripping	1	52		12		2	104	
Sewer	Collection System Problems	2	52		12		2	209	
Sewer	Lift Station Maintenance	2	52		12		2	209	
								2,430	
								Goal:	<u>2,431</u>
								s/b 0:	-1

Results: Adjusted vs. Existing Public Works Employee Allocations				
Area	Allocation of Man-Days	Adjusted	Existing	Change
Water	867	36%	35%	1%
Gas	634	26%	35%	-9%
Sewer	417	17%	15%	2%
Streets	511	21%	15%	6%
	2,430	100%	100%	0%

Calculation of Total Public Works Days	
2,080	52 wks x 40 hrs/wk
-80	Less two weeks' vacation/sickness
<u>-130</u>	Less 13 holidays x 10 hrs/day
1,870	Productive hours/employee/year
<u>10</u>	Divide by 10 hrs/workday
187	Productive days/employee/year
<u>13</u>	13 employees
2,431	Total Public Works days/yr



Attachment 2

City of Coalinga Employee Time Allocation for Employees Working Across Departments		% Current										% Proposed										% Change									
		Employee										Department										0?									
		General Fund	Fire IGT	Gas Tax	RDA	Sanitation	Sewer	Water	Nat Gas	Community Devel	Total	General Fund	Fire IGT	Gas Tax	RDA	Sanitation	Sewer	Water	Nat Gas	Community Devel	Total	General Fund	Fire IGT	Gas Tax	RDA	Sanitation	Sewer	Water	Nat Gas	Community Devel	Total
Gen Mgmt	Brewer, Sean	17	5	7	0.3	28	29	14	100	30	10	10	20	20	20	10	100	100	100	13	-	-	5	3	0	8	9	4	-	0	
Gen Mgmt	Barron, Jesus		25			30	15	20	100	100	25		5	20	20	15	100	100	100	-	-	-	-	-	5	10	5	5	-		
Gen Mgmt	Jensen, Shannon	12	2	14	2	5	21	4	100	12	2	14	40	2	5	21	100	100	100	25	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Garcia, Mercedes	70				30			100	95							100	100	100	25	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Medina, Jessenia	7	20	6		30	15	15	100	7	20	6					100	100	100	-	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Smith, Robert					10			100	100							100	100	100	25	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Ibarra Gutierrez, Yaneth	75				25			100	100							100	100	100	25	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Anderson, Kristine		25			30	15	20	100	20	20						100	100	100	20	-	-	5	-	-	-	-	-	-		
Gen Mgmt	Aguilar, Carisa	57	13	2	1	6	13	7	100	57	13	2	1	1	6	13	100	100	100	-	-	-	-	-	-	-	-	-	-		
Gen Mgmt	Redding, Suzanne	57	13	2	1	6	13	7	100	57	13	2	1	1	6	13	100	100	100	-	-	-	-	-	-	-	-	-	-		
Finance	Vang, Mai	15	5	5	1	19	30	25	100	20	5	5	3	15	29	23	100	100	100	5	-	-	-	-	2	4	1	2	-		
Finance	Echeagaray, Jacquelin	15	5	5	1	19	30	25	100	15	5	5	1	19	30	25	100	100	100	5	-	-	-	-	-	-	-	-	-		
Finance	Accountant Vacant	15	5	5	1	19	30	25	100	20	5	5	3	15	29	23	100	100	100	5	-	-	-	-	2	4	1	2	-		
Finance	Bravo, Jamie	15	5	5	1	19	30	25	100	20	5	5	3	15	29	23	100	100	100	5	-	-	-	-	2	4	1	2	-		
Finance	Estrada, Christina	15	5	5	1	19	30	25	100	15	5	5	1	19	30	25	100	100	100	5	-	-	-	-	-	-	-	-	-		
Customer Service	Gonzalez, Yasmin	15				1	19	35	100	15							100	100	100	-	-	-	-	-	-	-	-	-	-		
Customer Service	Sanchez, Olga	20				5	20	25	100	20							100	100	100	-	-	-	-	-	-	-	-	-	-		
Customer Service	Wright, Donna	15	5	5	1	19	30	25	100	15	5	5	3	15	29	23	100	100	100	-	-	-	-	-	-	-	-	-	-		
Customer Service	Ramirez, Dayane	20				1	19	35	100	20							100	100	100	-	-	-	-	-	-	-	-	-	-		
Customer Service	Garcia, Coira	50				1	14	20	100	50							100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Deleon, Eric	3	7			10	40	40	100	6	15						100	100	100	3	-	-	8	-	-	7	4	14	-		
Public Works	Uribe, Anthony					60	40		100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Ramsey, Eric	28	4	6		10	36	16	100	28	4	6					100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Sorto, Ricardo	29	4	3		12	36	16	100	29	4	3					100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Grabtree, Brad		15			15	35	35	100								100	100	100	-	-	-	6	-	-	2	1	9	-		
Public Works	Garcia, Raul	10				5	40	35	100	10							100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Griffin, Nathan		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Laso, Brandon		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Moreno, Joshua		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Ramirez, Martin		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Robles Castillo, Manuel		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Saldana, Eric		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Zamora, Jacob		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Zelenka, Kenneth		15			15	35	35	100								100	100	100	-	-	-	-	-	-	-	-	-	-		
Public Works	Vargas, Dario		10			10	40	40	100								100	100	100	-	-	-	11	-	-	7	4	14	-		
Public Works	Gomes, Matthew					100			100								100	100	100	-	-	-	-	-	-	-	-	-	-		



Attachment 3

		Employee Cost Allocation Changes							
		\$ Cost Shift							
Department	Employee	General Fund	Streets	RDA	Refuse	Sewer	Water	Natural Gas	Community Development
Gen Mgmt	Brewer, Sean	\$ 35,490	\$ 13,650	\$ 8,190	\$ (819)	\$ (20,748)	\$ (23,751)	\$ (12,012)	\$ -
Gen Mgmt	Barron, Jesus	-	-	-	9,083	(18,165)	9,083	(9,083)	9,083
Gen Mgmt	Jensen, Shannon	-	-	-	-	-	-	-	-
Gen Mgmt	Garcia, Mercedes	26,156	-	-	-	-	-	(26,156)	-
Gen Mgmt	Medina, Jessenia	-	-	-	-	-	-	-	-
Gen Mgmt	Smith, Robert	-	-	-	-	-	-	11,996	(11,996)
Gen Mgmt	Ibarra Gutierrez, Yaneth	20,299	-	-	-	-	(20,299)	-	-
Gen Mgmt	Anderson, Kristine	18,980	(4,745)	-	-	(9,490)	4,745	-	(9,490)
Gen Mgmt	Aguilar, Carisa	-	-	-	-	-	-	-	-
Gen Mgmt	Redding, Suzanne	-	-	-	-	-	-	-	-
Finance	Vang, Mai	9,888	-	-	3,955	(7,910)	(1,978)	(3,955)	-
Finance	Echeagaray, Jacquelin	-	-	-	-	-	-	-	-
Finance	Accountant Vacant	3,786	-	-	1,514	(3,028)	(757)	(1,514)	-
Finance	Bravo, Jamie	3,718	-	-	1,487	(2,974)	(744)	(1,487)	-
Finance	Estrada, Christina	-	-	-	-	-	-	-	-
Customer Service	Gonzalez, Yasmin	-	-	-	4,614	-	-	(4,614)	-
Customer Service	Sanchez, Olga	-	-	-	-	-	-	-	-
Customer Service	Wright, Donna	-	-	-	3,581	(895)	(895)	(1,790)	-
Customer Service	Ramirez, Dayane	-	-	-	2,672	(668)	(668)	(1,336)	-
Customer Service	Garcia, Cora	-	-	-	3,093	(3,093)	-	-	-
Public Works	Deleon, Eric	4,006	10,682	-	-	9,347	(5,341)	(18,694)	-
Public Works	Uribe, Anthony	-	-	-	-	(13,353)	13,353	-	-
Public Works	Ramsey, Eric	-	-	-	-	-	-	-	-
Public Works	Sorto, Ricardo	-	-	-	-	-	-	-	-
Public Works	Crabtree, Brad	-	3,635	-	-	1,212	606	(5,453)	-
Public Works	Garcia, Raul	-	-	-	-	-	-	-	-
Public Works	Griffin, Nathan	-	3,462	-	-	1,154	577	(5,193)	-
Public Works	Laso, Brandon	-	3,635	-	-	1,212	606	(5,453)	-
Public Works	Moreno, Joshua	-	3,635	-	-	1,212	606	(5,453)	-
Public Works	Ramirez, Martin	-	4,640	-	-	1,547	773	(6,960)	-
Public Works	Robles Castillo, Manuel	-	4,872	-	-	1,624	812	(7,308)	-
Public Works	Saldana, Eric	-	3,635	-	-	1,212	606	(5,453)	-
Public Works	Zamora, Jacob	-	-	-	-	-	-	-	-
Public Works	Zelenka, Kenneth	-	4,419	-	-	1,473	736	(6,628)	-
Public Works	Vargas, Dario	-	5,950	-	-	3,786	(2,164)	(7,572)	-
Public Works	Gomes, Matthew	-	-	-	-	87,048	(87,048)	-	-
		\$122,322	\$57,471	\$8,190	\$29,180	\$30,501	-\$111,141	-\$124,119	-\$12,404
		\$122,000	\$57,000	\$8,000	\$29,000	\$31,000	-\$111,000	-\$124,000	-\$12,000