

Staff Report

for the Maintenance & Resources Management Committee Meeting of August 25, 2020

TO: Maintenance & Resources Management Committee
FROM: Monica Reyes, Recreation Manager
DATE: August 18, 2020
SUBJECT: Preliminary 2021 Recreation Department Budgets

RECREATION

RECOMMENDATION:

Review and discuss the preliminary 2021 budgets for the Recreation Department.

BACKGROUND:

As a practice, the District's budgeting cycle spans from June to December, culminating in adoption of the Budget prior to January 1. Adoption of the budget grants staff authorization to spend District resources in the upcoming fiscal year. If the adopted Budget does not occur prior to January 1, the Board must adopt a resolution authorizing expenditures for the upcoming year. The District strives to maintain the following budget calendar:

- June – Staff develops detail revenue estimates
- July – Finance and HR develops detailed labor estimates
- August – Department Managers review labor estimates & develop expenses
- August – Engineering develops 5-Years CIP and presents to Committee
- August thru September – GM and staff edit preliminary budget
- September – GM and Finance Manager presents preliminary budget to APC
- October thru December – GM and Finance Manager present to Board

The Board of Directors adopts the annual budget by considering forecasted reserve levels in accordance with reserve policy 3040.

BUDGETARY IMPACT:

The following tables demonstrate the financial and percentage impact between the 2021 preliminary budgets and 2020 budget, including the Mid-Year amendment.

<u>30250 General Recreation</u>		FY 2020	FY 2021
* Salary (Exclude 51201 Temp Salary)		502,313	494,535
* Benefits		451,504	407,312
* Temporary (51201, 52609)		501,590	578,400
* Non Labor Operating		553,300	527,040
* 52915 Capital project		315,000	300,000
	Totals	2,323,707	2,307,287
	Savings		-16,420
	<u>% Change</u>		
* Salary (Exclude 51201 Temp Salary)			-1.55%
* Benefits			-9.79%
* Temporary (51201, 52609)			15.31%
* Non Labor Operating			-4.75%
* 52915 Capital project			-4.76%
	Overall		-0.71%

<u>30254 Jackson Meadows</u>		FY 2020	FY 2021
* Salary (Exclude 51201 Temp Salary)		116,465	122,973
* Benefits		108,372	97,584
* Temporary (51201, 52609)		166,980	101,620
* Non Labor Operating		135,000	183,000
* 52915 Capital project		-	-
	Totals	526,817	505,177
	Savings		-21,640
	<u>% Change</u>		
* Salary (Exclude 51201 Temp Salary)			5.59%
* Benefits			-9.95%
* Temporary (51201, 52609)			-39.14%
* Non Labor Operating			35.56%
* 52915 Capital project			0.00%
	Overall		-4.11%

Attachments: Preliminary 2021 Recreation Department Budgets

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30250 Recreation General

Account	Item Purchased	Actual	Forecast	Mid-Year	
		FY 2019 30250 Recreation General	FY 2020 30250 Recreation General	Amended Bud FY 2020 30250 Recreation General	FY 2021 30250 Recreation General
51101 Salary		426,616	497,313	497,313	491,535
51105 Overtime		3,103	1,000	5,000	3,000
51201 Temporary Salary		162,578	150,000	211,640	218,400
51306 Short-term Disability		314	133	406	406
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		8,568	6,635	7,211	7,127
51311 Pension Premiums		139,737	134,737	176,049	172,185
51312 Health Insurance		97,140	83,819	183,547	136,839
51313 Life Insurance		4,098	3,805	4,070	4,023
51314 Dental		3,641	3,148	10,840	10,836
51315 Vision		1,163	1,000	1,358	1,361
51316 Long Term Disability		947	815	2,238	2,212
51317 Workers Compensation		26,292	39,785	39,785	39,323
51319 FICA		8,915	3,543	-	7,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30250 Recreation General

		Actual	Forecast	Mid-Year Amended Bud	
		FY 2019	FY 2020	FY 2020	FY 2021
		30250	30250	30250	30250
Account	Item Purchased	Recreation General	Recreation General	Recreation General	Recreation General
51324 OPEB Net ARC		26,000	26,000	26,000	26,000
52501 Chemicals		6,005	5,000	15,000	15,000
	Fuel			15,000	15,000
52503 Equipment Maintenance		60,341	55,000	72,000	72,000
	Equipment Rentals/Leases			5,000	5,000
	Campground Equipment Maintenance			47,500	47,500
	Vehicles Repairs & Oil Changes			10,500	10,500
	Marina Equipment Maintenance			9,000	9,000
52504 Materials		171,377	51,304	170,000	170,000
	Buildings and Campgrounds			60,000	60,000
	Recreation Store Inventory			40,000	40,000
	Recreation Gasoline			70,000	70,000
52505 Safety		1,464	828	3,000	3,000
	Protective Gear & Clothing			3,000	3,000
52506 Small Tools		3,199	1,000	3,500	6,000
52603 Consulting/Contractor Fee		17,284	83,460	30,000	30,000
	Tree Removal			30,000	30,000
52604 Legal Fees		10,592	7,500	15,000	15,000
	US Forest Service Upper Division			15,000	15,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30250 Recreation General

		Actual	Forecast	Mid-Year Amended Bud	
		FY 2019	FY 2020	FY 2020	FY 2021
		30250	30250	30250	30250
Account	Item Purchased	Recreation General	Recreation General	Recreation General	Recreation General
52608	Fed/State/Co Fees	39,043	37,000	37,000	37,000
	Water Quality Testing, Oxiadation Ponds, Permits			37,000	37,000
52609	Temporary Labor - 3rd Party Payments for Labor except: Attorneys & Consultants	359,029	289,950	289,950	360,000
	Non-Project Temporary Workers				
52704	Insurance - All Insurance except Worker's Compensation	13,673	13,000	13,000	19,240
52709	Outreach/Advertising/Notices	4,562	5,000	7,000	7,000
	Brochures and Events			7,000	7,000
52710	Office Supplies	10,916	35,000	10,000	7,500
52711	Education, Training, Meals	40	300	300	300
	Business Meals			300	300
52713	Utilities	140,452	81,236	132,500	140,000
	Telephone & Internet Lines			22,000	22,000
	Sewer & Disposal Service			50,500	40,000
	Gas & Electric			45,000	63,000
	Propane			15,000	15,000
52795	Rec-Customer Refunds	-	-	-	-
52804	Bank Fees	47,655	46,104	45,000	5,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30250 Recreation General

		Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	FY 2020	FY 2021
		30250	30250	30250	30250
Account	Item Purchased	Recreation General	Recreation General	Recreation General	Recreation General
		Amended Bud			
52904	Equipment Purchases (>= \$5K), except Safety Equipment	-	-	-	-
52915	Proj Bud: Non-Programmatic	295,445	315,000	315,000	300,000
	Boat Slips/Docks			215,000	50,000
	Sewer System Replacements			30,000	30,000
	Scotts Flat Office			10,000	150,000
	Roofing upgrades			30,000	30,000
	Ditch Tender House			10,000	20,000
	Camp Host House Repairs				
	Transferring to 52503 Equipment & Water Fund 10				
	Road Restoration			20,000	20,000
	<u>Budget Impacts</u>				
	* Salary (Exclude 51201 Temp Salary)			502,313	494,535
	* Benefits			451,504	407,312
	* Temporary (51201, 52609)			501,590	578,400
	* Non Labor Operating			553,300	527,040
	* 52915 Capital project			315,000	300,000
	Totals			2,323,707	2,307,286
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)				-1.55%
	* Benefits				-9.79%
	* Temporary (51201, 52609)				15.31%
	* Non Labor Operating				-4.75%
	* 52915 Capital project				-4.76%
	Overall				-0.71%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	Amended Bud	
		30254 Jackson	30254 Jackson	FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow
51101 Salary		101,525	113,465	113,465	119,973
51105 Overtime		345	1,000	3,000	3,000
51201 Temporary Salary		15,309	20,000	28,600	29,120
51306 Short-term Disability		68	116	116	116
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,771	1,626	1,645	1,740
51311 Pension Premiums		31,025	37,091	40,167	42,027
51312 Health Insurance		27,853	38,431	52,442	39,097
51313 Life Insurance		877	1,044	929	982
51314 Dental		905	1,879	3,097	3,096
51315 Vision		338	375	388	389
51316 Long Term Disability		249	295	511	540
51317 Workers Compensation		6,064	9,077	9,077	9,598
51324 OPEB Net ARC					

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30254 Upper Division

		Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	FY 2020	FY 2021
Account	Item Purchased	30254 Jackson	30254 Jackson	30254 Jackson Meadow	30254 Jackson Meadow
52501	Chemicals	-	2,500	5,000	5,000
	Fuel			5,000	5,000
52503	Equipment Maintenance	9,260	5,000	10,000	25,000
	Equipment Rentals/Leases				5,000
	Campground Equipment Maintenance			10,000	12,500
	Vehicles Repairs & Oil Changes				3,000
52504	Materials	9,651	-	30,000	30,000
	Buildings and Campgrounds			30,000	30,000
52505	Safety	-	1,000	2,000	1,000
	Protective Gear & Clothing			2,000	1,000
52506	Small Tools	-	1,000	2,000	3,000
				2,000	3,000
52603	Consulting/Contractor Fee	10,566	40,000	45,000	50,000
	Tree Removal			45,000	50,000
52604	Legal Fees	-	1,500	3,000	3,000
	US Forest Service Upper Division			3,000	3,000
52608	Fed/State/Co Fees	5,990	9,000	9,000	9,000
	Water Quality Testing, Oxidation Ponds, Permits			9,000	9,000
52609	Temporary Labor - 3rd Party Payments for Labor except: Attorneys & Consultants	8,097	138,380	138,380	72,500
	Non-Project Temporary Workers				

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30254 Upper Division

		Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	FY 2020	FY 2021
Account	Item Purchased	30254 Jackson	30254 Jackson	30254 Jackson Meadow	30254 Jackson Meadow
52704	Insurance - All Insurance except Worker's Compensation	3,437	3,500	3,500	3,500
52709	Outreach/Advertising/Notices				-
	Brochures and Events				
52710	Office Supplies	353	-	500	500
52711	Education, Training, Meals				-
	Business Meals				
52713	Utilities	44,126	-	25,000	50,000
	Sewer & Disposal Service			25,000	50,000
52795	Rec-Customer Refunds	-	-	-	-
				-	-
52804	Bank Fees			-	3,000
52904	Equipment Purchases (>= \$5K), except Safety Equipment				
52915	Proj Bud: Non-Programmatic				-
	<u>Budget Impacts</u>				
	* Salary (Exclude 51201 Temp Salary)			116,465	122,973
	* Benefits			108,372	97,584
	* Temporary (51201, 52609)			166,980	101,620

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 30254 Upper Division

		Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	FY 2020	FY 2021
Account	Item Purchased	30254	30254	30254 Jackson	30254 Jackson
		Jackson	Jackson	Meadow	Meadow
	* Non Labor Operating			135,000	183,000
	* 52915 Capital project			-	-
	Totals			526,817	505,177
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)				5.59%
	* Benefits				-9.95%
	* Temporary (51201, 52609)				-39.14%
	* Non Labor Operating				35.56%
	* 52915 Capital project				0.00%
	Overall				-4.11%

Nevada Irrigation District			
Fiscal Year: 2021			
Department Budget: Recreation General, Upper Division			
EE Title	2020 Budget	EE Title	2021 Budget
<u>General</u>		<u>General</u>	
Recreation Manager	1	Recreation Manager	1
Senior Park Ranger	2	Senior Park Ranger	2
Senior Facilities Ranger	1	Senior Facilities Ranger	1
Park Ranger	1	Park Ranger	1
Recreation Asst II	1	Recreation Asst II	1
Facility Ranger	1	Facility Ranger	1
	7		7
<u>Upper</u>		<u>Upper</u>	
Facility Ranger	1	Facility Ranger	1
Senior Park Ranger	1	Senior Park Ranger	1
	2		2
	9		9