

Staff Report

for the Administrative Practices Committee Meeting of August 4, 2020

TO: Administrative Practices Committee
FROM: Jana Kolakowski, Human Resources Manager
DATE: July 28, 2020
SUBJECT: Preliminary 2021 Human Resources Department Budget

HUMAN RESOURCES

RECOMMENDATION:

Review and discuss the preliminary 2021 budget for the Human Resource Department – 10117.

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 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 Human Resources budget and the 2020 budget, including the Mid-Year amendment.

Department Budget: 10117 Human Resources	Mid-Year Amended Bud	
	FY 2020 10117 Human Resources	FY 2021 10117 Human Resources
Items Purchased		
<u>Budget Impacts</u>		
* Salary	256,315	268,973
* Benefits	183,617	180,817
* Non Labor Operating	143,910	137,870
Totals	583,842	587,660
<u>% Change</u>		
* Salary		4.94%
* Benefits		-1.52%
* Non-Labor Operating		-4.20%
Overall		0.65%

Attachment (1): Preliminary 2021 Human Resources Department Budget

Nevada Irrigation District						
Fiscal Year: 2021						
Department Budget: 10117 Human Resources						
			Actual	Forecast	Mid-Year Amended Bud	
Lookup	Account	Items Purchased	FY 2019 10117 Human Resources	FY 2020 10117 Human Resources	FY 2020 10117 Human Resources	FY 2021 10117 Human Resources
10117 51101	51101 Salary		229,461	255,315	255,315	268,473
10117 51105	51105 Overtime		526	1,000	1,000	500
10117 51306	51306 Short-term Disability		613	734	618	618
10117 51307	51307 Deferred Compensation					
10117 51308	51308 Employee Assistance Plan		-	-	-	-
10117 51310	51310 Medicare		3,573	3,772	3,702	3,893
10117 51311	51311 Pension Premiums		71,191	79,823	90,381	94,046
10117 51312	51312 Health Insurance		63,588	60,199	78,663	71,748
10117 51313	51313 Life Insurance		2,061	2,144	2,089	2,197
10117 51314	51314 Dental		2,924	2,869	4,646	4,644
10117 51315	51315 Vision		515	503	582	583
10117 51316	51316 Long Term Disability		430	420	1,149	1,208
10117 51317	51317 Workers Compensation		927	1,787	1,787	1,879
10117 52504	52504 Materials		-	-	-	100
		Employment Outreach			250	100
10117 52603	52603 Consulting/Contractor Fees - except: Attorneys & Staffing Firm		12,362	10,000	19,000	17,500

Nevada Irrigation District						
Fiscal Year: 2021						
Department Budget: 10117 Human Resources						
		Actual	Forecast	Mid-Year Amended Bud		
Lookup	Account	Items Purchased	FY 2019 10117 Human Resources	FY 2020 10117 Human Resources	FY 2020 10117 Human Resources	FY 2021 10117 Human Resources
		Safety and Training Consulting			2,500	7,000
		Physical Examination Testing			13,000	5,000
		Background checks			2,000	5,000
		Vaccines			1,500	500
10117 52604	52604	Legal Fees - All payments to an Attorney	27,011	75,000	102,500	101,000
		Minasian			2,500	1,000
		Jackson Lewis			100,000	100,000
10117 52609	52609	Temporary Labor - except: Attorneys & Consultants	249	-	-	-
					-	-
10117 52706	52706	Dues & Publications	424	1,200	2,200	810
		CalPELRA			750	370
		SHRM			450	440
10117 52709	52709	Advertising/Legal Notices	3,518	5,000	5,000	7,000
		Job Vacancy			5,000	7,000
		Newspapers			-	-
10117 52710	52710	Office Supplies	5,166	5,000	9,000	7,000
		Office Supplies			4,000	3,000
		Retirement Plaques/Gifts			3,000	2,000
		Service Awards			3,000	2,000
10117 52711	52711	Education, Training, Meals	2,238	2,500	5,250	3,500
		Conferences, Seminars, Training			2,500	2,000
		Business Travel			1,000	500
		Business Meals			1,500	1,000

Nevada Irrigation District						
Fiscal Year: 2021						
Department Budget: 10117 Human Resources						
		Actual	Forecast	Mid-Year Amended Bud		
Lookup	Account	Items Purchased	FY 2019 10117 Human Resources	FY 2020 10117 Human Resources	FY 2020 10117 Human Resources	FY 2021 10117 Human Resources
10117 52713	52713 Utilities		348	376	960	960
		Cell Phones			960	960
10117 52904	52904 Equipment Purchases - All Capital level (>=5K) purchases					-
		<u>Budget Impacts</u>				
		* Salary			256,315	268,973
		* Benefits			183,617	180,817
		* Non Labor Operating			143,910	137,870
		Totals			583,842	587,660
		<u>% Change</u>				
		* Salary				4.94%
		* Benefits				-1.52%
		* Non Labor Operating				-4.20%
		Overall				0.65%