

Heber Public Utility District

MEETING DATE: May 19, 2020

FROM: Laura Fischer, General Manager

SUBJECT: Review the FY 2020-21 Budget

INFORMATION ONLY:

Staff has been working on the budget for Fiscal Year 2020-21, and we have prepared the first draft for the May 21st meeting.

Final review and adoption will be at the Regular Scheduled meeting on June 18, 2020.

Staff has prepared the Parks and Recreation Budget for your review and consideration. Some items to note in the Parks and Recreation Budget.

- 1) Currently we are under staffed in the Parks department. You may recall that we prepared a request for proposal to hire a contractor to provide parks and landscaping services for four of our parks. Along with the contractor we would keep one of our parks employees on full time, but would not fill the second parks position.

After the bids were received, we found that it would save money to hire an employee instead of contracting for services. Staff presented the analysis with a new salary schedule for the parks department. It was presented as follows:

POSITION / TITLE	POSITION SALARY	FICA 6.2%	Medicare 1.45%	PERS 19-20 rates 10.823% & 6.985%	UI & ETT	Work-Comp 19-20 Rates	Health Insurance	Dental	VISION	Life	TOTAL	
Parks & Retention Mntnce												TOTAL SALARY AND BENEFIT
Parks Maintenance II	49,054	3,041	711	8,743	259	3,615	21,941	1,660	409	66	40,447	\$ 89,501.75
Parks Maintenance I	33,280	2,063	483	2,325	259	2,453	21,941	1,660	409	66	31,659	\$ 64,939.30
Totals	82,334	5,105	1,194	11,068	518	6,068	43,883	3,321	818	132	72,107	

Budget analysis with new parks positions and salary for one full year:

Parks II CURRENT	90,506
Parks 1 NEW	55,046
Savings	35,460

As we are currently under new health guidelines due to the COVID-19 pandemic, staff estimates that we would not fill the vacant Parks I position (new salary and title) until January 2021. This would increase our savings as follows:

Parks 1 NEW 1/2 yr.	28,059
Temp Service	5000
Total	33,058.796
Parks II Current	90,506
Half Year Parks I	28,059
Half Year Temp	5000
Savings	57,448

- 2) The new recreation center will be completed by January 2021. Staff has prepared a list of items that will need to be purchased and one time cost for operating expenses. The total Operating Expenses increased in the FY 20-21 budget is:

Utilities -	\$2,500
Materials and Supplies -	\$2,500
Office Supplies -	<u>\$1,000</u>
TOTAL	\$6,000

Equipment Outlay increase as listed below:

PARKS AND REC - RECREATION CENTER BUILDING			
List of Equipment & Supplies for new Rec Center			
Office furniture			
	Desk	1	950.00
	Office chair	1	250.00
	Reception Chairs	2	400.00
	Computer/printer	1	1,900.00
	Cabinets (w/keys_)		3,000.00
	Fridge		1,500.00
			\$ 8,000.00
Janitor Room			
	Shelves	3	1,000.00
	One time cleaning tools (Mop, broom, etc)		500.00
			\$ 1,500.00
Play Equipment			
	Storage		3,000.00
	Miscellaneous		3,000.00
			\$ 6,000.00
Outside the building			
	Picnic Tables w/umbrell	3	\$ 3,000.00
Great Room			
	Folding Tables & Chairs	10 sets	\$ 9,000.00
	GRAND TOTAL:		\$ 27,500.00

- 3) We left all events in our next year budget including the fall fiesta.
- 4) Staff has determined that there will not be a cash flow issue with the new Statewide Park Grant for Children's park as there is sufficient funding in our reserves to cover possible delays of reimbursement from the State.

Respectfully Submitted,

Laura Fischer, General Manager



Adopted Via Resolution 2020-XX
Effective July 1, 2020

COMPARATIVE INCOME STATEMENT

PARKS AND RECREATION

FTE **2.80**

REVENUE	FY 2017-18 ACTUALS	FY 2018-19 ACTUALS	FY 2019-20 BUDGET	PROJECTED FY 2019-20 ACTUALS	VARIANCE Projected Less Budget	PROPOSED FY 2020-21 BUDGET	VARIANCE FY 20-21 Budget Less FY19-20 Projected Actuals
Property Taxes	461,220	466,256	465,000	467,856	2,856	465,000	(2,856)
Parks Maintenance - CFDS	79,961	81,907	81,300	85,600	4,300	86,000	400
Royalties (Geothermal)	3,251	3,390	3,300	3,300	0	4,000	700
Parks & Rec/Park Use	3,223	5,848	5,700	2,330	(3,370)	3,000	670
Community Benefit Program -IID	47,500		2,000	2,000	0	-	(2,000)
Other Revenues/Admin fees	5,089	3,218	1,200	800	(400)	1,200	400
Other Contributions (Donations)		2,487	2,500	2,540	40	2,000	(540)
Land transfer to Wastewater Dues Payment Resol. 2018-09			48,828	48,828	0	48,828	0
Total Revenues	600,243	563,105	609,828	613,254	3,426	610,028	(3,226)

EXPENDITURES	FY 2017-18 ACTUALS	FY 2018-19 ACTUALS	FY 2019-20 BUDGET	PROJECTED FY 2019-20 ACTUALS	VARIANCE Projected Less Budget	PROPOSED FY 2020-21 BUDGET	VARIANCE FY 20-21 Budget Less FY19-20 Projected Actuals
SALARIES	147,938	156,798	168,200	140,000	28,200	132,900	(7,100)
FRINGE - BENEFITS	75,359	109,332	102,700	82,000	20,700	99,600	17,600
PERSONNEL	3,664	5,967	6,500	3,800	2,700	7,200	3,400
RECREATION ACTIVITIES SUPPLIES	18,412	15,546	18,000	16,900	1,100	18,000	1,100
MOVIES RENTAL (15*300)	4,233	2,999	1,900	1,400	500	1,900	500
PUBLIC OUTREACH Calendar of Events	10,267	14,988	16,000	10,000	6,000	16,000	6,000
MATERIALS & SUPPLIES	21,133	23,751	25,000	23,000	2,000	27,500	4,500
FIRE HYDRANTS MAINTENANCE	0	0	5,000	5,000	0	3,500	(1,500)
OFFICE SERVICES	5,703	7,584	8,000	8,000	0	10,000	2,000
OFFICE SUPPLIES	1,709	1,599	2,400	2,951	(551)	5,000	2,049
UB POSTAGE/MAILING	817	798	1,300	1,100	200	1,300	200
MISCELLANEOUS	513	461	1,500	1,380	120	1,500	120
PARKS MAINTENANCE & REPAIRS	30,751	33,624	30,000	15,000	15,000	30,000	15,000
AUTO & TRUCKS REP & MAINT	6,829	5,944	4,000	3,400	600	4,000	600
OTHER EQ REPAIR-REPLACE & MAINT	8,789	7,644	7,500	7,500	0	10,000	2,500
PLANT LAB AND OFFICES REPAIR	1,295	1,550	1,000	0	1,000	1,000	1,000
EQUIPMENT RENTAL	1,107	1,178	1,200	3,400	(2,200)	4,000	600
GASOLINE & DIESEL	4,743	4,323	4,500	4,500	0	5,600	1,100
ACCOUNTING & AUDITING FEES	3,700	5,000	5,000	4,600	400	5,000	400
ENGINEERING FEES	1,133	7,295	5,000	3,800	1,200	5,000	1,200
LEGAL FEES	3,292	1,374	2,000	2,000	0	2,500	500
PLANNING CONTRACT FEES+ S A P	8,386	8,736	10,000	7,500	2,500	8,000	500
TEMP EMPLOYMENT SERVICES	0	0	1,500	9,900	(8,400)	5,000	(4,900)
BANK FEES/MERCHANT FEES	0	0	500	300	200	300	0
LAFCO - EXPENDITURES SHARE		0	800	0	800	800	800
MEMBERSHIP FEES	1,217	1,303	1,800	1,500	300	1,500	0
POLLUTION &HAZDS COMPLIANCE		0	500	0	500	500	500
GENERAL LIABILITY	9,395	10,450	11,500	13,200	(1,700)	20,000	6,800
UTILITIES	43,466	52,623	67,400	49,000	18,400	52,500	3,500
STREET LIGHTING (power cost & repairs)	26,205	25,472	35,000	26,600	8,400	32,000	5,400
TOTAL Operating Expenses	440,659	506,341	545,700	447,731	97,969	512,100	64,369
NET OPERATING REVENUES	159,584	56,764	64,128	165,523		97,928	

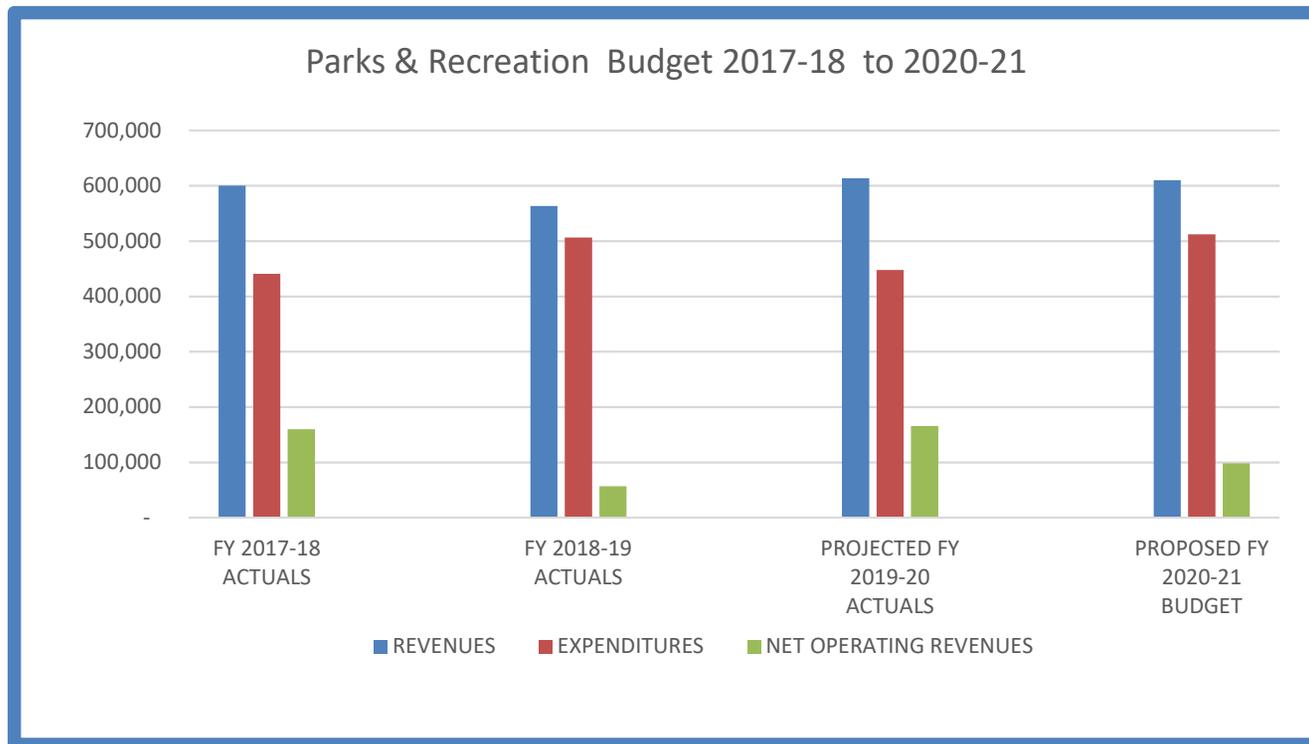
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2017-18 ACTUALS	FY 2018-19 ACTUALS	FY 2019-20 BUDGET	PROJECTED FY 2019-20 ACTUALS	VARIANCE Projected Less Budget	PROPOSED FY 2020-21 BUDGET	VARIANCE FY 20-21 Budget Less FY19-20 Projected Actuals
Office Equipment Outlay	325	700	2,800	2,800	0	7,000	4,200
Plant Equipment Outlay	53,755	17,000	8,000	0	8,000	35,500	35,500
Total Other Expenditures	54,080	17,700	10,800	2,800	8,000	42,500	39,700
NET AFTER CAPITAL OUTLAY	105,504	3,200		162,723		55,428	

PARKS AND RECREATION

FY 2020-21

	FY 2017-18 ACTUALS	FY 2018-19 ACTUALS	PROJECTED FY 2019-20 ACTUALS	PROPOSED FY 2020-21 BUDGET
NET OPERATING REVENUES				
REVENUES	600,243	563,105	613,254	610,028
EXPENDITURES	440,659	506,341	447,731	512,100
NET OPERATING REVENUES	159,584	56,764	165,523	97,928

	FY 2017-18 ACTUALS	FY 2018-19 ACTUALS	PROJECTED FY 2019-20 ACTUALS	PROPOSED FY 2020-21 BUDGET
OTHER EXPENDITURES CAPITAL OUTLAY				
Office Equipment Outlay	325	700	2,800	7,000
Plant Equipment Outlay	53,755	17,000	0	35,500
Total Other Expenditures	53,755	17,700	2,800	42,500
NET AFTER CAPITAL OUTLAY	105,829	39,064	162,723	55,428



Parks & Rec Charts