



# San Bernardino Valley Water Conservation District

Helping Nature Store Our Water

## BUDGET WORKSHOP AGENDA

**Wednesday, April 17, 2019 – 1:30 p.m.**

**Location--1630 West Redlands Boulevard, Suite A, Redlands, California**

**Note:** Copies of staff reports and other documents relating to the items on this agenda are on file at the District office and are available for public review during normal District business hours. New information relating to agenda topics listed, received, or generated by the District after the posting of this agenda, but before the meeting, will be made available upon request at the District office and in the Agenda Package on the Districts website. It is the intention of the San Bernardino Valley Water Conservation District to comply with the Americans with Disabilities Act (ADA) in all respects. If you need special assistance with respect to the agenda or other written materials forwarded to the members of the Board for consideration at the public meeting, or if as an attendee or a participant at this meeting you will need special assistance, the District will attempt to accommodate you in every reasonable manner. Please contact Athena Monge at (909) 793-2503 at least 48 hours prior to the meeting to inform her of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

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### CALL TO ORDER

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#### 1. PUBLIC PARTICIPATION

*Members of the public may address the Board of Directors on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) Section 54954.2 of the Government Code.*

#### 2. ADDITIONS/DELETIONS TO AGENDA

*Section 54954.2 provides that a legislative body may take action on items of business not appearing on the posted agenda under the following conditions: (1) an emergency situation exists, as defined in Section 54956.5; (2) a need to take immediate action and the need for action came to the attention of the District subsequent to the agenda being posted; and (3) the item was posted for a prior meeting occurring not more than five calendar days prior to the date action is taken on the item, and at the prior meeting the item was continued to the meeting at which action is being taken.*

#### 3. ACTION ITEMS

##### A. CONSIDER APPOINTMENT OF AN AD HOC AUDIT COMMITTEE

**Presenter:** President Corneille

**Recommendation:** Consider appointment of an Ad Hoc Audit Committee.

##### B. DRAFT CLASSIFICATION AND COMPENSATION STUDY (M#1637).....3

**Presenter:** Koff & Associates

**Recommendation:** Review draft report, provide feedback and receive and file the presentation from Koff & Associates.

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Redlands, CA 92373  
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#### BOARD OF DIRECTORS

Division 1:  
Richard Corneille

Division 2:  
David E. Raley

Division 3:  
Robert Stewart

Division 4:  
John Longville

Division 5:  
Melody McDonald

#### GENERAL MANAGER

Daniel B. Cozad

4.     **DISCUSSION ITEMS**

A. DISTRICT AND ENTERPRISE BUDGET FOR FISCAL YEAR 2019-2020  
(M#1638) .....84

***Presenter:*** Daniel Cozad

***Recommendations:*** Review, discuss in a workshop format and provide any feedback on the draft 2019-2020 District and Enterprise Budget for consideration in May on the following:

- 1. Updated Capital Equipment and Improvement Plan
- 2. Review 2019 Reserve Policy including any changes.
- 3. 2019-2020 District and Enterprise Budget Detail

5.     **ADJOURN MEETING**



**San Bernardino Valley  
Water Conservation District**

Helping Nature Store Our Water

Memorandum No. 1637

**To: Board of Directors**

**From: General Manager, Daniel Cozad**

**Date: April 17, 2019**

**Subject: Classification and Compensation Study Draft Report Presentation**

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**RECOMMENDATION**

Review draft report, provide feedback and receive and file the presentation from Koff & Associates.

**BACKGROUND**

At the May 22 Budget Workshop, the Board requested staff procure a consultant to prepare a Classification and Compensation Study to include salary and benefits. Staff solicited. The scope of work included a review of current job descriptions, duties, responsibilities and workload, salary ranges, and benefits to assess total compensation. The consultant will survey local public agencies for comparable positions as indicated and will compare the Districts compensation and benefits to those agencies. The Finance & Administration Committee approved the RFP at their July 25, 2018 meeting and the RFP was released on August 1, 2018 with proposals were due on August 24, 2018. Two proposals were received, and the Board approved Koff and Associates to perform the study in September 2018. In November 2018, Koff and Associates provided a list of comparator agencies to the Board, which was discussed, modified and approved by the Board. Staff provided significant information on policies, current salary range, and benefits, as well as position descriptions and all staff, complete a worksheet to describe the work they do and skills needed.

**DISCUSSION**

This study report is in two parts. Part 1 summarizes the classification or job description of each employee and recommends updated Job Titles and descriptions. Part 2 provides compensation information related to salary and benefits assessing them in light of the selected comparator agencies. The Salary information is based on the high end of the salary range, not the actual salary if a range is specified. Benefits are the Maximum entitled benefit, not the actual cost of benefits. This information can help the Board of Directors evaluate the placement of salary and benefits against other agencies. The consultant makes recommendations for changes to the salary range table and placement of positions in those ranges. They represent the middle of the range of agencies in the area. Koff and Associates will finalize the study reports based on the Direction and comments from the Board.

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MANAGER**

Daniel B. Cozad

**POLICY OPTIONS**

The consultants provide information in the report to the Board. The Board may direct changes to the report, ask that additional information is included or evaluated in finalizing the report. When the Report is final, the Board may consider adopting the report and some or all of the recommendations.

The Board may wish to work with management to discuss considerations such as the following questions:

- Where in the market range percentage (50%) would they want pay and benefits to exist and be limited?
- What are the implications and tradeoffs of being below the market or above the market median?
- Are the ranges consistent with the District's Performance Planning and Merit salary process?
- Are other salary ranges more appropriate Open/Target ranges?
- Consider how practices and staffing vary between cities, counties and small districts?
- What impacts might the recommendations have on the District's staff recruitment, retention, and morale?
- How would changes influence the current and future budgets?

**FISCAL IMPACT**

The cost of the study is included in the Professional Services Budget for 2018-2019. The fiscal impact of changes related to implementing the recommendations of the study has not yet been evaluated. The studies recommendations will be assessed once the Board has provided implementation direction or pertaining to salary and benefits changes if any.

**POTENTIAL MOTIONS**

1. Move to receive and file the report and presentation of the consultant with board comments and direction.
2. Move to table the report and request the Finance & Administration Committee address issues raised by the Board.
3. Table the item to a future meeting

**ATTACHMENTS OR MATERIALS**

Draft Classification and Total Compensation Studies



April 8, 2019

# Classification and Total Compensation Study Volume I: Classification Draft Report

San Bernardino Valley Water Conservation District

## KOFF & ASSOCIATES

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Chief Executive Officer

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April 8, 2019

Mr. Daniel Cozad  
General Manager  
San Bernardino Valley Water Conservation District  
1630 W. Redlands Blvd., Ste A  
Redlands CA 92373-0581

Dear Mr. Cozad:

Koff & Associates is pleased to present the draft classification and compensation report for the study of all positions in the District. Volume I documents the classification study process and provides recommendations for the classification plan, allocations of individual positions for all District employees, and class specifications. Volume II, to be sent under separate cover, documents the market compensation survey, findings, and recommendations.

This first volume incorporates a summary of the study's multi-step process, which included results of written Position Description Questionnaires, interviews with employees and management, and employee review and comments in the form of draft class descriptions, and class allocation recommendations.

We would like to thank you for your assistance and cooperation without which this study could not have been brought to its successful completion.

We will be glad to answer any questions or clarify any points as you are implementing the findings and recommendations. It was a pleasure working with you and we look forward to future opportunities to provide you with professional assistance.

Very truly yours,



Georg Krammer  
Chief Executive Officer



Classification and Total Compensation Study –  
Volume I: Classification – Draft Report  
San Bernardino Valley Water Conservation District

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**Classification and Total Compensation Study –  
Volume I: Classification – Draft Report  
San Bernardino Valley Water Conservation District**

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Appendix II: New Class Descriptions





# Classification and Total Compensation Study – Volume I: Classification – Draft Report San Bernardino Valley Water Conservation District

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## INTRODUCTION

### Background

In October 2018, the San Bernardino Valley Water Conservation District (“District”) contracted with Koff & Associates (“K&A”) to conduct a classification and total compensation study for all District classifications. All classification and compensation findings, recommendations, and options for implementations are in Volumes I and II of this report.

This classification review process was precipitated by:

- The concern of the Board of Directors and management that employees should be recognized for the level and scope of work performed and that they are paid on a fair and competitive basis that allows the District to recruit and retain a high-quality staff;
- To ensure that class descriptions reflect current programs, responsibilities, and technology;
- The desire to have a compensation plan that can meet the needs of the District; and
- The desire to ensure that internal relationships of salaries are based upon objective, non-quantitative evaluation factors, resulting in equity across the District.

The goal of the classification and compensation study is to assist the District in developing a competitive pay and benefit structure, which is based upon market data to ensure that the plan is fiscally responsible, and that it meets the needs of the District with regards to recruitment and retention of qualified staff.

### Classification Study Goals

The goals and objectives of the classification portion of the study were to:

- Obtain detailed information regarding each position through a variety of techniques, including written Position Description Questionnaires (PDQs) and interviews with employees and management;
- Prepare an updated classification plan, including recommended class descriptions and position allocations, that recognizes the scope and level of the various classes and positions, and is perceived equitable by management and employees alike;
- Provide class descriptions and other documentation that includes information required for compliance with the Americans with Disabilities Act (ADA) and appropriate qualifications, including knowledge, skills, and other requirements that are job-related and meet other legal guidelines; and
- Provide sufficient documentation to allow the District to maintain the classification system on a regular basis.

### Classification Study Process

The classification study procedures were as follows:

- An initial meeting was held with District management to clarify study scope, objectives, processes, and deliverables.



## Classification and Total Compensation Study – Volume I: Classification – Draft Report San Bernardino Valley Water Conservation District

- An orientation meeting was held to which all employees were invited, to meet consultant staff involved with the project, clarify study objectives and procedures, answer questions, and distribute the PDQs.
- After the PDQs were completed by employees and reviewed by management and consultant staff, interviews were conducted with all employees and management.
- Following the analysis of the classification information gathered, draft class concepts, specifications, and position allocations were developed for management and employee review.
- After resolution of issues, wherever possible, including additional contacts with employees and management to gain details and clarification, appropriate modifications were made to the draft specifications and allocations and this final report was prepared.

## CLASSIFICATION CONCEPTS

### Positions vs. Classifications

“Position” and “Classification” are two terms that are often used interchangeably, but have very different meanings. As used in this report:

- A position is an assigned group of duties and responsibilities performed by one person. A position can be full-time, part-time, regular or temporary, filled or vacant. Often the word “job” is used in place of the word “position.”
- A classification or class may contain only one position or may consist of a number of positions. When you have several positions assigned to one class, it means that the same title is appropriate for each position; that the scope, level, duties, and responsibilities of each position assigned to the class are sufficiently similar (but not identical) that the same core knowledge, skills, abilities, and other requirements are appropriate for all positions, and that the same salary range is equitable for all positions in the class.

The description of a position often appears as a working desk manual, going into detail regarding work process steps, while a class description emphasizes the general scope and level of responsibilities, plus the knowledge, skills, abilities, and other requirements for successful performance.

When positions are classified, the focus is on assigned job duties and the job-related requirements for successful performance, not on individual employee capabilities or amount of work performed. Positions are thus evaluated and classified on the basis of such factors as knowledge, skills, and abilities required to perform the work, the complexity of the work, the authority delegated to make decisions and take action, the responsibility for the work of others and/or for budget expenditures, contacts with others (both inside and outside of the organization), and the impact of the position on the organization and working conditions.

### The Relationship Between Classification and Compensation

Classification and the description of the work and the requirements to perform the work are separate and distinct from determining the worth of that work in the labor market and to the organization. While recommending the appropriate compensation for the work of a class depends upon an understanding of what that work is and what it requires, compensation levels are often influenced by two factors:



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- The external labor market; and
- Internal relationships within the organization.

Compensation findings and recommendations for the District are covered in Volume II of this report.

### The Purpose of Having a Classification Plan

A position classification plan provides an appropriate basis for making a variety of human resources decisions such as the:

- Development of job-related recruitment and selection procedures;
- Clear and objective appraisal of employee performance;
- Development of training plans and succession planning;
- Design of an equitable and competitive salary structure;
- Organizational development and the management of change; and
- Provision of an equitable basis for discipline and other employee actions.

In addition to providing this basis for various human resources management and process decisions, a position classification plan can also effectively support systems of administrative and fiscal control. Grouping of positions into an orderly classification system supports planning, budget analysis and preparation, and various other administrative functions.

Within a position classification plan, job classifications can either be broad (containing a number of positions) or narrow (emphasizing individual job characteristics). Broad job classifications are indicated when:

- Employees can be hired with a broad spectrum of knowledge, skill, and/or academic preparation and can readily learn the details of the District, the department, and the position on-the-job; or
- There is a need for flexibility of the assignment within a department or an organization due to changing programs, technologies, or workload.

Individualized job classifications are indicated when:

- There is an immediate need to recruit for specialty knowledge and skills;
- There is a minimum of time or capability for on-the-job training; or
- There is an organizational need to provide for specific job recognition and to highlight the differences between jobs.

Most classification plans are a combination of these two sets of factors, and we have chosen the middle ground in this study as being most practicable in the District's changing environment and service delivery expectations, as well as being in line with the District's strategic plan. This approach resulted in recommendations to retitle classifications to more accurately reflect current responsibilities or use more contemporary titles (e.g. Benefit Specialist to Human Resources Specialist), or to reclassify certain individuals into existing or entirely new classifications that more accurately reflect current responsibilities (e.g. Human Resources Information Systems Specialist to Human Resources Analyst). Detailed allocation recommendations are found in Appendix I of the report.



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## Classification Descriptions

The classification descriptions are based upon the information from the written PDQs completed by each employee and from information provided by employees and managers during the review processes. These descriptions provide:

- A written summary documenting the work performed by the incumbents of these classifications;
- Distinctions among the classes; and
- Documentation of requirements and qualifications to assist in the recruitment and selection process.

Just as there is a difference between a position and a class, there is also a difference between a position description and a class description. A position description, often known as a “desk manual”, generally lists each duty an employee performs and may also have information about how to perform that duty. A class description normally reflects several positions and is a summary document that does not list each duty performed by every employee. The class description, which is intended to be broader, more general and informational, is intended to indicate the general scope and level of responsibility and requirements of the class, not detail-specific position responsibilities.

The sections of each class description are as follows:

**Title:** This should be brief and descriptive of the class and consistent with other titles in the classification plan and the occupational area.

- The title of a classification is normally used for organization, classification, and compensation purposes within the District. Often working titles are used within a department to differentiate an individual. All positions have a similar level of scope and responsibility; however, the working titles may give assurance to a member of the public that they are dealing with an appropriate individual. Working titles should be authorized by Human Resources to ensure consistency within the District and across departmental lines.

**Definition:** This provides a capsule description of the job and should give an indication of the type of supervision received, the scope and level of the work and any unusual or unique factors. The phrase “performs related work as required” is not meant to unfairly expand the scope of the work performed, but to acknowledge that jobs change and that not all duties are included in the class specification.

**Supervision Received and Exercised:** This section specifies which class or classes provide supervision to the class being described and the type and level of work direction or supervision provided to this class. The section also specifies what type and level of work direction or supervision the class provides to other classes. This assists the reader in defining where the class “fits” in the organization and alludes to possible career advancement opportunities.

**Class Characteristics:** This can be considered the “editorial” section of the specification, slightly expanding the definition, clarifying the most important aspects of the class and distinguishing this class from the next higher-level in a class series or from a similar class in a different occupational series.

**Examples of Typical Job Functions:** This section provides a list of the major and typical duties, intended to define the scope and level of the class and to support the Qualifications, including Knowledge and Skills. This list is meant to be illustrative only. It should be emphasized that the description is a summary



## Classification and Total Compensation Study – Volume I: Classification – Draft Report San Bernardino Valley Water Conservation District

document, and that duties change depending upon program requirements, technology, and organizational needs.

**Qualifications:** This element of the description has several sections:

- A listing of the job-related knowledge and skills required to successfully perform the work. They must be related to the duties and responsibilities of the work and capable of being validated under the Equal Employment Opportunity Commission’s Uniform Guidelines on Selection Procedures. Knowledge (intellectual comprehension) and Abilities (acquired proficiency) should be sufficiently detailed to provide the basis for selection of qualified employees.
- A listing of educational and experience requirements that outline minimum and alternative ways of gaining the knowledge and abilities required for entrance into the selection process. These elements are used as the basic screening technique for job applicants.
- Licenses and/or certifications identify those specifically required in order to perform the work. These certifications are often required by an agency higher than the District (i.e., the State), and can therefore be appropriately included as requirements.

**Physical Demands:** This section identifies the basic physical abilities required for performance of the work. These are not presented in great detail (although they are more specifically covered for documentation purposes in the PDQs) but are designed to indicate the type of pre-employment physical examination (lifting requirements and other unusual characteristics are included, such as “finger dexterity needed to access, enter, and retrieve data using a computer keyboard”) and to provide an initial basis for determining reasonable accommodation for ADA purposes.

**Environmental Elements:** These can describe certain outside influences and circumstances under which a job is performed; they give employees or job applicants an idea of certain risks involved in the job and what type of protective gear may be necessary to perform the job. Examples are loud noise levels, cold and/or hot temperatures, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and other job conditions.

### Fair Labor Standards Act

One of the major components of the job analysis and classification review is the determination of each classification’s appropriate Fair Labor Standards Act (FLSA) status, i.e., exempt vs. non-exempt from the FLSA overtime rules and regulations.

As we review position description questionnaires and notes from the interviews, we analyze each classification’s essential functions to determine FLSA status. There are three levels for the determination of the appropriate FLSA status that are utilized and on which we base our recommendations. Below are the steps used for the determination of Exempt FLSA status.

1. **Salary Basis Test:** The incumbents in a classification are paid at least \$455 per week (\$23,660 per year), not subject to reduction due to variations in quantity/quality of work performed. Note: computer professionals’ salary minimum is defined in hourly terms as \$27.63 per hour.
2. **Exemption Applicability:** The incumbents in a classification perform any of the following types of jobs:
  - a. Executive: Employee whose primary duty is to manage the business or a recognized department/entity and who customarily directs the work of two or more employees. This



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- also includes individuals who hire, fire, or make recommendations that carry particular weight regarding employment status. Examples: executive, director, owner, manager, supervisor.
- b. Administrative: Employee whose primary activities are performing office work or non-manual work on matters of significance relating to the management or business operations of the firm or its customers and which require the exercise of discretion and independent judgment. Examples: coordinator, administrator, analyst, accountant.
  - c. Professional: Employee who primarily performs work requiring advanced knowledge/education and which includes consistent exercise of discretion and independent judgment. The advanced knowledge must be in a field of science or learning acquired in a prolonged course of specialized intellectual instruction. Examples: attorney, physician, statistician, architect, biologist, pharmacist, engineer, teacher.
  - d. Computer professional: Employee who primarily performs work as a computer systems analyst, programmer, software engineer or similarly skilled work in the computer field performing a) application of systems analysis techniques and procedures, including consulting with users to determine hardware, software, or system functional specifications; b) design, development, documentation, analysis, creation, testing, or modification of computer systems or programs, including prototypes, based on and related to user or system design specification; or c) design, documentation, testing, creation or modification of computer programs based on and related to user or system design specifications; or a combination of the duties described above, the performance of which requires the same level of skills. Examples: system analyst, database analyst, network architect, software engineer, programmer.
3. *Job Analysis*: A thorough job analysis of the job duties must be performed to determine exempt status. An exempt position must pass both the salary basis and duties tests. The job analysis should include:
- Review of the minimum qualifications established for the job;
  - Review of prior class descriptions, questionnaires, and related documentation;
  - Confirmation of duty accuracy with management; and
  - Review and analysis of workflow, organizational relationships, policies, and other available organizational data.

Non-exempt classifications work within detailed and well-defined sets of rules and regulations, policies, procedures, and practices that must be followed when making decisions. Although the knowledge base required to perform the work may be significant, the framework within which incumbents work is fairly restrictive and finite. (Please note that FLSA does not allow for the consideration of workload and scheduling when it comes to exemption status.)

Finally, often times a classification performs both non-exempt and exempt duties, so we analyze time spent on each type of duties. If a classification performs mostly non-exempt duties (i.e., more than 50% of his or her time), then the classification would be considered non-exempt.



## **CLASSIFICATION FINDINGS AND RECOMMENDATIONS**

### **Classification Structure and Allocation Factors**

The proposed classification plan provides the District with a systematic classification structure based on the interrelationship between duties performed, the nature and level of responsibilities, and other work-related requirements of the jobs.

A classification plan is not a stable, unchanging entity. Classification plans may be updated and revised by conducting classification studies that are organizational wide (review of the all classifications and positions) or position-specific. The methodology used for both types of studies is the same, as outlined above.

For either type of study, when identifying appropriate placement of new and/or realigned positions within the classification structure, there are general allocation factors to consider. By analyzing these factors, the District will be able to change and grow the organization while maintaining the classification plan.

#### **1. Type and Level of Knowledge and Skill Required**

This factor defines the level of job knowledge and skill, including those attained by formal education, technical training, on-the job experience, and required certification or professional registration. The varying levels are as follows:

##### **A. The entry-level into any occupational field**

This entry-level knowledge may be attained by obtaining a high school diploma, completing specific technical course work, or obtaining a four-year or advanced college or university degree. Little to no experience is required.

##### **B. The experienced or journey-level (fully competent-level) in any occupational field**

This knowledge and skill level recognizes a class that is expected to perform the day-to-day functions of the work independently, but with guidelines (written or oral) and supervisory assistance available. This level of knowledge is sufficient to provide on-the-job instruction to a fellow employee or an assistant when functioning in a lead capacity. Certifications may be required for demonstrating possession of the required knowledge and skills.

##### **C. The advanced level in any occupational field**

This knowledge and skill level is applied in situations where an employee is required to perform or deal with virtually any job situation that may be encountered. Guidelines may be limited and creative problem solving may be involved. Supervisory knowledge and skills are considered in a separate factor and should not influence any assessment of this factor.

#### **2. Supervisory/Management Responsibility**

This factor defines the staff and/or program management responsibility, including short and long-range planning, budget development and administration, resource allocation, policy and procedure development, and supervision and direction of staff.





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### **A. No ongoing direction of staff**

The employee is responsible for the performance of his or her own work and may provide side-by-side instruction to a co-worker.

### **B. Lead direction of staff or program coordination**

The employee plans, assigns, directs, and reviews the work of staff performing similar work to that performed by the employee on a day-to-day basis. Training in work procedures is normally involved. If staff direction is not involved, the employee must have responsibility for independently coordinating one or more programs or projects on a regular basis.

### **C. Full first-line supervisor**

The employee performs the supervisory duties listed above, and, in addition, makes effective recommendation and/or carries out selection, performance evaluation, and disciplinary procedures. If staff supervision is not involved, the employee must have programmatic responsibility, including development and implementing goals, objectives, policies and procedures, and budget development and administration.

### **D. Manager**

The employee is considered management, often supervising through subordinate levels of supervision. In addition to the responsibilities outlined above, responsibilities include allocating staff and budget resources among competing demands and performing significant program and service delivery planning and evaluation. This level normally reports to the District Manager.

### **E. Executive Management**

The employee has total administrative responsibility for the District and reports to the Board of Directors.

## **3. Supervision Received**

### **A. Direct Supervision**

Direct supervision is usually received by entry-level employees and trainees, i.e., employees who are new to the organization and/or position they are filling. Initially under close supervision, incumbents learn to apply concepts and work procedures and methods in assigned area of responsibility to resolve problems of moderate scope and complexity. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. As experience is gained, assignments become more varied and are performed with greater independence.

### **B. General Supervision**

General supervision is usually received by the experienced and journey-level employees, i.e., employees who have been in a position for a period of time and have had the opportunity to be trained and learn most, if not all, duties and responsibilities of the assigned classification. Incumbents are cross-trained to perform the full range of technical work in all of the areas of assignment.

At the experienced-level, positions exercise some independent discretion and judgment in selecting and applying work procedures and methods. Assignments and objectives are set for the





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employee and established work methods are followed. Incumbents have some flexibility in the selection of steps and timing of work processes.

Journey-level positions receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of assigned projects, programs, and team(s). Assignments are given with general guidelines and incumbents are responsible for establishing objectives, timelines, and methods to deliver work products. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements, and the methodology used in arriving at the end results are not reviewed in detail.

### **C. General Direction**

General direction is usually received by senior level or management positions. Work assignments are typically given as broad, conceptual ideas and directives and incumbents are accountable for overall results and responsible for developing guidelines, action plans, and methods to produce deliverables on time and within budget.

### **D. Administrative and Policy Direction**

Administrative direction is usually received by executive management classifications. The incumbent is accountable for accomplishing District-wide planning and operational goals and objectives within legal and general policy and regulatory guidelines. The incumbent is responsible for the efficient and economical performance of the organization's operations.

## **4. Problem Solving**

This factor involves analyzing, evaluating, reasoning, and creative thinking requirements. In a work environment, not only the breadth and variety of problems are considered, but also guidelines, such as supervision, policies, procedures, laws, regulations, and standards available to the employee.

### **A. Structured problem solving**

Employees learn to apply concepts and work procedures and methods in assigned area of responsibility and to resolve problems and issues that are specific, less complex, and/or repetitive. Exceptions or changes in procedures are explained in detail as they arise.

### **B. Independent, guided problem solving**

Work situations require making independent decisions among a variety of alternatives; however, policies, procedures, standards, and regulations and/or management are available to guide the employee towards problem resolution.

### **C. Application of discriminating choices**

Work situations require independent judgment and decision-making authority when identifying, evaluating, adapting, and applying appropriate concepts, guidelines, references, laws, regulations, policies, and procedures to resolve diverse and complex problems and issues.

### **D. Creative, evaluative, or critical thinking**

The work involves a high-level of problem-solving requiring analysis of unique issues or increasingly complex problems without precedent and/or structure and formulating, presenting, and implementing strategies and recommendations for resolution.



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### **5. Authority for Making Decisions and Taking Action**

This factor describes the degree to which employees have the freedom to take action within their job. The variety and frequency of action and decisions, the availability of policies, procedures, laws, and supervisory or managerial guidance, and the consequence or impact of such decisions are considered within this factor.

#### **A. Direct, limited work responsibility**

The employee is responsible for the successful performance of his or her own work with little latitude for discretion or decision-making. Work is usually supervised while in progress and fits an established structure or pattern. Direct supervision is readily available.

#### **B. Decision-making within guidelines**

The employee is responsible for the successful performance of their own work, but able to prioritize and determine methods of work performance within general guidelines. Supervision is available, although the employee is expected to perform independently on a day-to-day basis. Emergency or unusual situations may occur, but are handled within procedures and rules. Impact of decisions is normally limited to the work unit, project, or program to which assigned.

#### **C. Independent action with focus on work achieved**

The employee receives assignments in terms of long-term objectives, rather than day-to-day or weekly timeframes. Broad policies and procedures are provided, but the employee has latitude for choosing techniques and deploying staff and material resources. Impact of decisions may have significant program or District-wide service delivery and/or budgetary impact.

#### **D. Decisions made within general policy or elected official guidance**

The employee is subject only to the policy guidance of elected officials and/or broad regulatory or legal constraints. The ultimate authority for achieving the goals and objectives of the District are with this employee.

### **6. Interaction with Others**

This factor includes the nature and purpose of contacts with others, from simple exchanges of factual information to the negotiation of difficult issues. It also considers with whom the contacts are made, from co-workers and the public to elected or appointed public officials.

#### **A. Exchange of factual information**

The employee is expected to use ordinary business courtesy to exchange factual information with co-workers and the public. Strained situations may occasionally occur, but the responsibilities are normally not confrontational.

#### **B. Interpretation and explanation of policies and procedures**

The employee is required to interpret policies and procedures, apply and explain them, and influence the public or others to abide by them. Problems may need to be defined and clarified and individuals contacted may be upset or unreasonable. Contacts may also be made with individuals at all levels throughout the District.



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### **C. Influencing individuals or groups**

The employee is required to interpret laws, policies, and procedures to individuals who may be confrontational or to deal with members of professional, business, community, or other groups or regulatory agencies as a representative of the District.

### **D. Negotiation with organizations from a position of authority**

The employee often deals with the Board of Directors, elected officials, government agencies, and other outside agencies, and the public to advance and represent the priorities and interests of the District, provide policy direction, and/or negotiate solutions to difficult problems.

## **7. Working Conditions/Physical Demands**

This factor includes specific physical, situational, and other factors that influence the employee's working situation.

### **A. Normal office or similar setting**

The work is performed in a normal office or similar setting during regular office hours (occasional overtime may be required, but compensated for). Responsibilities include meeting standard deadlines, using office and related equipment, lifting materials weighing up to 25 pounds, and communicating with others in a generally non-stressful manner.

### **B. Varied working conditions with some physical or emotional demands**

The work is normally performed indoors, but may have some exposure to noise, heat, weather, or other uncomfortable conditions. Stand-by, call back, or regular overtime may be required. The employee may have to meet frequent deadlines, work extended hours, and maintain attention to detail at a computer or other machinery, deal with difficult people, or regularly perform moderate physical activity.

### **C. Difficult working conditions and/or physical demands**

The work has distinct and regular difficult demands. Shift work (24-7 or rotating) may be required; there may be exposure to hazardous materials or conditions; the employee may be subject to regular emergency callback and extended shifts; and/or the work may require extraordinary physical demands.

Based on the above factors, in the maintenance of the classification plan when an employee is assigned an additional duty or responsibility and requests a change in classification, it is reasonable to ask:

- What additional knowledge and skills are required to perform the duty?
- How does one gain this additional knowledge and skills – through extended training, through a short-term seminar, through on-the-job experience?
- Does this duty or responsibility require new or additional supervisory responsibilities?
- Is there a greater variety of or are there more complex problems that need to be solved as a result of the new duty?
- Does the employee have to make a greater variety of or more difficult decisions as a result of this new duty?



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- Are the impacts of decisions greater because of this new duty (effects on staff, budget, District-wide activities, and/or relations with other agencies)?
- Are guidelines, policies, and/or procedures provided to the employee for the performance of this new duty?
- Is the employee interacting with internal and external stakeholders more frequently or for a different purpose as a result of this new assignment?
- Have the working or physical conditions of the job changed as a result of this new assignment?

The analysis of the factors outlined above, as well as the answers to these questions, were used to determine recommended classifications for all District employees. The factors above will also help to guide the placement of specific positions to the existing classification structure and/or revision of entire classification structure in the future.

### Classification Allocation Recommendations

All class descriptions were updated in order to ensure that the format is consistent, and that the duties and responsibilities are current and properly reflect the required knowledge, abilities, and skills.

When evaluating the allocation of positions, the focus is on assigned job duties and the job-related requirements for successful performance, not on individual employee capabilities or amount of work performed. Positions are evaluated and classified on the basis of such factors as knowledge and skill required to perform the work, the complexity of the work, the authority delegated to make decisions and take action, the responsibility for the work of others and/or for budget expenditures, contacts with others (both inside and outside of the organization), the impact of the position on the organization, and working conditions.

Furthermore, it is necessary to: (i) identify the duties that the incumbents are currently being required to perform; (ii) determine if those duties are captured in the current classification description; and (iii) identify the percentage of duties being performed, if any, which are outside of the current classification.

### Title Change

One change in the classification plan, as noted above, was the title change for one classification.

**Table 1. Title Change Recommendations**

Current Classification Title	Proposed Classification Title
Administrative Services Specialist	Administrative Specialist

This title change is recommended to more clearly reflect the level and scope being performed, to consolidate work into broader categories that could be used District-wide, as well as establish consistency with the labor market and industry standards. Any compensation recommendations (detailed in Volume II) are not dependent upon a new title, but upon the market value as defined by job scope, level and responsibilities, and the qualifications required for successful job performance. All recommended position allocations in Appendix I.



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## Reclassification

The study resulted in two positions to be reclassified, as noted in the table below. This recommendation is based on the data collected from the PDQ form and interviews with incumbents and their manager. Please note that not every position allocated to each of these classifications may have been reclassified, only where appropriate:

**Table 2. Reclassification Recommendations**

Current Classification Title	Proposed Classification Title
Administrative Services Specialist	Administrative Analyst
Land Resources Manager	Assistant General Manager

## CONCLUSION

The revised classification descriptions serve as a general description of the work performed and provide a framework of the expectations of each position for the employee. Requests for the addition of new positions and classifications and/or reclassification of an existing position should follow established District policies and procedures. Any decisions related to the addition of new positions and classifications, reclassification of an existing position, and promotion of an existing position will depend on the needs and resources of the District and the availability of work, as well as the ability of existing positions to meet the qualifications of and perform the duties of the higher-level class.

Finally, as mentioned previously, a classification plan is not a static, unchanging entity. The classification plan should be reviewed on a regular, on-going basis and may be amended or revised as required.

It has been a pleasure working with San Bernardino Valley Water Conservation District on this critical project. Please do not hesitate to contact us if we can provide any additional information or clarification regarding this report.

Respectfully Submitted,

Koff & Associates

Georg Krammer  
Chief Executive Officer



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## **Appendix I**

### **Recommended Position Allocations**

**San Bernardino Valley Water Conservation District**  
**Allocation Listing - April 8, 2019**

Last Name	First Name	Current Title	Recommended Title	Action	Rationale/Comments
Monge	Athena	Administrative Services Specialist II	Administrative Specialist II	Title Change	Position is properly classified. Title change reflects broad description of work area and in line with the administrative series. Class description will be written to incorporate the I/II levels for flexible staffing.
Purvis	Thomas	Field Operations Specialist	Field Operations Specialist II	No Change	Position is properly classified.
Quiroga	Angie	Administrative Services Specialist II	Administrative Analyst	Reclassification	Incumbent's current job duties are more in line with duties performed at the highest level administrative support level.
Scholte	Katelyn	Assistant Engineer	Assistant Engineer	No Change	Position is properly classified.
Zhou	Jennifer	Planning and GIS Intern	Planning and GIS Intern	No Change	Position is properly classified.
Colunga	Manuel	Field Supervisor	Field Supervisor	No Change	Position is properly classified.
Beehler	Jeffrey	Land Resource Manager	Assistant General Manager	Reclassification	The incumbent duties and level of responsibility are more in line with the duties performed by an Assistant General Manager.
Cozad	Daniel	General Manager	General Manager	No Change	Position is properly classified.

No Change

Title Change

Reclassification



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## **Appendix II**

### **New Classification Descriptions**





April 8, 2019

# Classification and Total Compensation Study Volume II: Total Compensation Draft Report

San Bernardino Valley Water Conservation District

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April 8, 2019

Mr. Daniel Cozad  
General Manager  
San Bernardino Valley Water Conservation District  
1630 W. Redlands Blvd., Ste A  
Redlands, CA 92373-0581

Dear Mr. Cozad:

Koff & Associates is pleased to present the Total Compensation Study Draft Report to the San Bernardino Valley Water Conservation District. This report documents the market compensation survey methodology, findings, and recommendations for implementation.

We would like to thank you for your assistance and cooperation without which this study could not have been brought to its successful completion.

We will be glad to answer any questions or clarify any points as you are implementing the findings and recommendations. It was a pleasure working with San Bernardino Valley Water Conservation District and we look forward to future opportunities to provide you with professional assistance.

Very truly yours,

Koff & Associates



Georg Krammer  
Chief Executive Officer



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# Classification and Total Compensation Study – Volume II: Total Compensation Study – Draft Report San Bernardino Valley Water Conservation District

## EXECUTIVE SUMMARY

### Summary of Findings

This report summarizes the study methodology, analytical tools, and the total compensation (salary and benefits) survey findings of the total compensation study Koff & Associates (“K&A”) conducted for the San Bernardino Valley Water Conservation District (“District”). The results of the total compensation study show that the District’s base salaries are 1.1% above market with a variance for individual classifications of 31.6% below market to 24.8% above market.

Of the eight (8) benchmark classifications surveyed, one (1) falls above the market median by less than 5% and two (2) fall above the market median by more than 5%; we consider +/- 5% to be competitive with the market. Three (3) classifications fall below the market median, one (1) falls below the market median by less than 5% and two (2) fall below the market median by more than 5%. Two (2) classifications are proposed and have therefore no current salaries for comparison purposes.

Total compensation results show that the District falls 8.1% above market when taking the median of all benchmark classifications combined.

Overall, these differences between market base salaries and total compensation indicate that the District’s benefits package, in terms of cost, is more competitive with the market since the District “gains” a 7% competitive “advantage” when comparing base salary versus total compensation results. This is mostly due to the District’s contribution to health, dental and vision insurance plans, which are greater than the general labor market.

## STUDY PROCESS

### Benchmark Classifications

The study included eight classifications to collect salary and benefits data within the defined labor market. Classifications that we would expect to provide a sufficient sample for analysis were selected as “benchmarks” to use as the basis to build the compensation plan. Benchmark classifications are those classifications that are compared to the market, and these classifications are used as a means of anchoring the District’s overall compensation plan to the market. Other classifications not surveyed will be included in the compensation plan and aligned to the benchmark classifications using internal equity principles.

The benchmark classifications are listed in Table 1.

**Table 1. Benchmark Classification**

Classification Title
1. Administrative Specialist
2. Administrative Analyst



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Classification Title
3. Assistant Engineer
4. Field Operations Specialist
5. Field Operations Supervisor
6. General Manager
7. Land Resources Manager
8. Senior Engineer/Project Manager

### Comparator Agencies

Another important step in conducting a market salary study is the determination of appropriate agencies for comparison. The factors that we typically review when selecting and recommending appropriate comparator agencies include:

*Organizational type and structure* – While various organizations may provide overlapping services and employ some staff having similar duties and responsibilities, the role of each organization is somewhat unique, particularly in regard to its relationship to the citizens it serves and level of service expectation.

*Similarity of population served, District demographics, District staff, and operational budgets* – These elements provide guidelines in relation to resources required (staff and funding) and available for the provision of services.

*Scope of services provided* – While having an organization that provides all of the services at the same level of citizen expectation is ideal for comparators, as long as the majority of services are provided in a similar manner, sufficient data should be available for analysis.

*Labor market* – The reality of today's labor market is that many agencies are in competition for the same pool of qualified employees. Individuals often do not live in the community they serve. Therefore, the geographic labor market area (where the District may be recruiting from or losing employees to) will be taken into consideration when selecting potential comparator organizations.

*Cost-of-living* – The price of housing and other cost-of-living related issues are some of the biggest factors in determining labor markets. We will review overall cost-of-living of various geographic areas, median house prices, and median household incomes to determine the appropriateness of various potential comparator agencies.

The District agreed to the following thirteen (13) agencies:

**Table 2. Comparator Agencies**

Agency
1. Chino Basin Water Conservation District
2. City of Highland
3. City of Loma Linda



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Agency
4. City of Redlands
5. City of San Bernardino
6. County of Riverside
7. County of San Bernardino
8. Desert Water Agency
9. East Valley Water District
10. Inland Empire Utilities Agency
11. San Bernardino Valley Municipal Water District
12. United Water Conservation District
13. Yucaipa Valley Water District

### Salary and Benefits Data

The last element requiring discussion prior to beginning a market survey is the specific benefit data that will be collected and analyzed. The following salary and benefits data was collected for each benchmark classification (the cost of these benefits to each agency was converted into dollar amounts and can be found in Appendix II [Benefit Detail] of this report; these amounts were added to base salaries for total compensation purposes).

1. **Monthly Base Salary:** The top of the salary range and/or control point. All figures are presented on a monthly basis.
2. **Employee Retirement:** The retirement reflects the benefits offered to the majority of the employees:
  - **PERS Formula:** The service retirement formula for each agency's Classic plan. For agencies with retirement systems established under the County Employees Retirement Law of 1937 ("37 Act"), retirement formulas were converted to the equivalent PERS formula for purposes of comparison.
  - **Enhanced Formula Cost:** The baseline PERS formula is 2%@62 for miscellaneous employees. There is typically a cost to the employer for offering a formula with a higher benefit than the baseline formula. For each enhanced formula, the cost to the employer is based on a percentage range calculated by PERS. K&A took the midpoint of the range and multiplied the percentage by the top monthly salary to calculate the cost of the enhanced formula. The percentage value for each enhanced formula is:
    - 2%@60: midpoint of range = 1.5%
    - 2%@55: midpoint of range = 2.7%
    - 2.5%@55: midpoint of range = 4.9%
    - 2.7%@55: midpoint of range = 6.4%



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- 
- **Employer Paid Member Contribution:** The amount of the employee's contribution to PERS that is paid by the employer (Employer Paid Member Contribution).
  - **Final Compensation:** The period for determining the average monthly pay rate when calculating retirement benefits. The base period is 36 highest paid consecutive months. When final compensation is based on a shorter period of time, such as 12 months' highest paid consecutive months, there is a cost to the employer. Similar to the enhanced formula, the cost to the employer is based on a percentage range calculated by PERS. K&A took the midpoint of the range and multiplied the percentage by the top monthly salary to calculate the cost of the final compensation.
  - **Social Security:** If an employer participates in Social Security, then the employer contribution of 6.2% of the base salary up to the federally-determined maximum contribution of \$11,075 per month was reported.
  - **Other:** Any other retirement contributions made by the employer.
3. **Deferred Compensation:** Deferred compensation contributions provided to all employees of a classification without requiring the employee make a contribution is reported.
4. **Insurances:** The employer paid premiums for an employee with family coverage was reported. The employer paid insurances included:
- Cafeteria/Flexible Benefit Plan
  - Medical
  - Dental
  - Vision
  - Life and Accidental Death and Dismemberment ("AD&D") Insurances
  - Long-Term Disability Insurance
  - Other
5. **Leave:** Other than sick leave, which is usage-based, the number of hours off for which the employer is obligated. All hours have been translated into direct salary costs by using the following calculation: Top Monthly Salary / 2080 hours per year \* leave hours offered per year.
- **Vacation:** The number of vacation hours available to all employees who have completed five years of employment.
  - **Holidays:** The number of holiday hours (including floating hours) available to employees.
  - **Administrative:** Administrative leave is normally the number of paid leave hours available to Federal Labor Standards Act (FLSA) Exempt and/or management to reward for extraordinary effort (in lieu of overtime). Personal leave may be available to augment vacation or other time off.





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6. **Auto Allowance:** This category includes either the provision of an auto allowance or the provision of an auto for personal use only. If a vehicle is provided to any classification for commuting and other personal use, the average monthly rate is estimated at \$450. Mileage reimbursement is not included.
7. **Other:** This category includes any additional other benefits not captured above available to all in the class.

All of the benefit elements are negotiated benefits provided to all employees in the classification. As such, they represent an ongoing cost for which an agency must budget. Other benefit costs, such as sick leave, tuition reimbursement, and reimbursable mileage are usage-based and cannot be quantified on an individual employee basis.

### Data Collection

Data was collected during the months of November 2018 through February 2019, through comparator agency websites, conversations with human resources, accounting, and/or finance personnel, and careful review of agency documentation such as classification descriptions, memoranda of understanding, organization charts, and other documents.

### Matching Methodology

K&A believes that the data collection step is the most critical for maintaining the overall credibility of any study and relied on the District's classification descriptions as the foundation for comparison.

When we research and collect data from the comparator agencies to identify possible matches for each of the benchmark classifications, there is an assumption that we will not be able to find comparators that are 100% equivalent to the classifications at the District. Therefore, we do not match based upon job titles, which can often be misleading, but we analyze class descriptions before we consider it as a comparator. (If an agency does not have classification descriptions available for review, we will follow-up with the agency to get a better understanding of the positions.)

Our methodology is to analyze each class description and the whole position by evaluating factors such as:

- Definition and typical job functions;
- Distinguishing characteristics;
- Level within a class series (i.e., entry, experienced, journey, specialist, lead, etc.);
- Reporting relationship structure (for example, manages through lower-level staff);
- Education and experience requirements;
- Knowledge, abilities, and skills required to perform the work;
- The scope and complexity of the work;
- Independence of action/responsibility;



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- The authority delegated to make decisions and take action;
- The responsibility for the work of others, program administration, and for budget dollars;
- Problem solving/ingenuity;
- Contacts with others (both inside and outside of the organization);
- Consequences of action and decisions; and
- Working conditions.

We require that a classification's "likeness" be at approximately 70% of the matched classification to be included.

When we do not find an appropriate match with one class, we often use "brackets" which can be functional or represent a span in scope of responsibility. A functional bracket means that the job of one classification at the District is performed by two (2) or more classifications at a comparator agency. A "bracket" representing a span in scope means that the comparator agency has one class that is "bigger" in scope and responsibility and one position that is "smaller," where the District's class falls in the middle. If an appropriate match could not be found, then no match was reported as a non-comparable (N/C).

### Data Spreadsheets

For each benchmark classification, there are three information pages:

- Top Monthly Base Salary Data
- Benefit Detail (Monthly Equivalent Values)
- Total Compensation Data

The mean (average) and median (midpoint) of the comparator agencies, as well as the District's percentage differential from the average and median, are included on the top monthly salary and total compensation data spreadsheets. The mean is the sum of the comparator agencies' salaries/total compensation divided by the number of matches. The median is the midpoint of all data with 50% of data points below and 50% of data points above.

In order to calculate the mean and median, K&A requires that there be a minimum of four (4) comparator agencies with matching classifications to the benchmark classification. The reason for requiring a minimum of four matches is so that no one classification has undue influence on the calculations. Sufficient data was collected from the comparator agencies for all of the benchmark classifications.

## MARKET COMPENSATION FINDINGS

The table below represents a summary of the market top monthly (base) salary and total compensation (base salary plus benefits [retirement, insurance, leaves, and allowances]) findings. For each benchmark classification, the number of matches (agencies with a comparable position) and percent above or below the top monthly salary market median and total compensation market median is listed.



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**Table 3. Market Compensation Results Summary**

Classification Title	# of Matches	Top Monthly % Above or Below	Total Compensation % Above or Below
Administrative Analyst	12	N/A	N/A
Administrative Specialist	12	6.5%	14.7%
Assistant Engineer	8	-31.6%	-13.5%
Field Operations Specialist	9	24.8%	28.5%
Field Operations Supervisor	6	3.9%	19.7%
General Manager	9	-1.7%	1.5%
Land Resources Manager	8	-18.3%	-14.4%
Senior Engineer/Project Manager	10	N/A	N/A

### Base Salary

Market base salary results show that of the eight (8) benchmarked classifications, one (1) classification is paid above the market median by less than 5%, one (1) classification is paid above the market median by more than 5% and less than 10%; and one (1) classification is paid above the market median by more than 20% and less than 25%.

Three (3) benchmarked classifications are paid below the market median. One (1) classification is paid below the market median by less than 5%, one (1) classification is paid below the market median by more than 15% and less than 20%, and one (1) classification are paid below the market median by more than 30% and less than 35%.low the market median by more than 20%.

Generally, we consider a classification falling within 5% of the median to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of work and position requirements.

### Total Compensation

Total compensation results show that of the eight (8) benchmarked classifications, one (1) is paid above the market median by less than 5%, one (1) is paid above the market median by more than 10% and less than 15%, one is paid above the market median by more than 15% and less than 20%, and one (1) is paid above the market median by more than 25% and less than 30%.

Two (2) benchmarked classifications are paid below the market median by more than 10% and less than 15%.

Overall, these differences between market base salaries and total compensation indicate that the District's benefits package is more competitive than the market. Further analysis indicates that classifications are 1.1% above the market median for base salaries, while that figure changes



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to 8.1% above the market median when we look at total compensation, which is a 7% difference (i.e., the District “gains” 7% of competitive advantage).

### Benefits

The market benefits data reveals the major contributing factors that give the District a competitive advantage is the District’s contribution to the health, dental and vision insurances.

## INTERNAL SALARY RELATIONSHIPS

Building from the salary levels established for identified benchmark classes, internal salary relationships were developed and consistently applied in order to develop specific salary recommendations for all non-benchmarked classifications.

In the future, the District may need to utilize internal alignment practices if the number of staff grows and additional classifications are added, or classifications change. While analyzing internal relationships, the same factors analyzed when comparing the District’s classifications to the labor market are used when making internal salary alignment recommendations.

Below are standard human resources practices that are commonly applied when making salary recommendations based upon internal relationships:

- A salary within 5% of the market average or median is considered competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of the position and its requirements. However, the District can adopt a closer standard.
- Certain internal percentages are often applied. Those that are the most common are:
  - The differential between a trainee and experienced (or journey) class in a series (I/II or Trainee/Experienced) is generally 10% to 15%;
  - A lead or advanced journey-level (III or Senior-level) class is generally placed 10% to 15% above the journey-level.
  - A full supervisory class is normally placed at least 10% to 25% above the highest level supervised, depending upon the breadth and scope of supervision.
- When a market or internal equity adjustment is granted to one class in a series, the other classes in the series are also adjusted accordingly to maintain internal equity.

Internal equity between certain levels of classifications is a fundamental factor to be considered when making salary decisions. When conducting a market compensation survey, results can often show that certain classifications that are aligned with each other are not the same in the outside labor market. However, as an organization, careful consideration should be given to these alignments because they represent internal value of classifications within job families, as well as across the organization.



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For the purposes of this study, we were able to utilize market data to develop the salary recommendations for all of the benchmarked classifications. For the non-benchmarked classifications, internal alignments with other classifications will need to be considered, either in the same class series or those classifications that have similar scope of work, level of responsibility, and “worth” to the District. Where it is difficult to ascertain internal relationships due to unique qualifications and responsibilities, reliance can be placed on past internal relationships. It is important for District management to carefully review these internal relationships and determine if they are still appropriate given the current market data.

It is also important to analyze market data and internal relationships within class series as well as across the organization, and make adjustments to salary range placements, as necessary, based on the needs of the organization.

The District may want to make internal equity adjustments or alignments, as it implements the compensation strategy. This market survey is only a tool to be used by the District to determine market indexing and salary determination.

## RECOMMENDATIONS

### Pay Philosophy

The District has many options regarding what type of compensation plan it wants to implement. This decision will be based on what the District’s pay philosophy is, at which level it desires to pay its employees compared to the market, whether it is going to consider additional alternative compensation programs, and how great the competition is with other agencies over recruitment of a highly-qualified workforce.

### Proposed Salary Structure

Currently, the City has one salary schedule for regular (i.e., full-time) employees and part-time employees. Each salary range has five steps with 5% between each step. It is recommended that the District maintain a similar salary structure. Appendix III contains a proposed salary range structure that follows the current model.

To develop the proposed salary structure, we use a formula that builds ranges from the top step of the District’s lowest paid classification (in this case, the Intern). This ensures that the District has sufficient ranges on the salary structure for all of its classifications.

### Proposed Salary Range Placements

Appendix IV illustrates the proposed salary range placement for each classification based on the market data as well as the internal relationship analysis. The recommendations are based on total compensation market results. The following calculation was used:



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1. We multiplied the District's current top monthly salary by the percentage difference between the District's total compensation market median percentage difference to calculate the Market Placement Salary.
2. The classification was then placed within the proposed salary range with a Step 5 salary closest to the Market Placement Salary.

Those classifications that were not benchmarked, such as Administrative Specialist I and Field Operations Specialist I, were internally aligned with classifications in the same job family.

For all classifications, this primary implementation procedure must be completed only at the initial time of implementation. In the future, if the District decides to implement annual across-the-board cost of living adjustment increases, only the salary schedule that was developed and included herein needs to be increased by the appropriate percentage, and each individual salary range will move up with this adjustment. This will ensure that the internal salary relationships are preserved and the salary schedule remains structured and easily administered.

### Options for Implementation

For those benchmark classifications that are below the market median, we recommend adjusting salary ranges based on market results and implementing the increased salaries depending on how quickly the District can afford to do so based on its fiscal situation. We recommend the same for those classifications that are internally aligned with the benchmarks and for which we are also recommending an adjustment to a higher salary range.

When classifications are over market, we typically recommend to Y-rate employees until the market numbers “catch up” with their current salary (as mentioned above). To Y-rate an employee means to keep the employee's salary frozen and to provide no salary increases until the employee's current salary is within the recommended salary range. An agency could choose to implement cost-of-living adjustments (COLAs) to an affected employee depending on the agency's preference. Y-rating will result in no immediate loss of income, but will delay any future increases until the incumbent's salary is within the salary range. Any new-hires would be paid within the newly established salary range.

While the District may be interested in bringing all salaries to the market median, or another standard, in most cases this goal may not be reached with a single adjustment. In this case, one option is to use a phased implementation approach. Normally, if the compensation implementation program must be carried over months or years, the classes that are farthest from the market median should receive the greatest equity increase (separate from any cost of living increase). If a class falls within five percent (5%) of the market median, it would be logical to make no equity adjustment in the first round of changes. However, if a class is more than 5% below the market median, a higher percentage change may be initially warranted to begin minimizing the disparity.

Another option is to move employees into the newly proposed compensation structure, i.e., within the salary range that is recommended for each class based on this market study and to



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the step within the new range that is closest to their current compensation. If employees' current salaries are so far below market that their current compensation falls below even the bottom of the newly recommended range, then larger adjustments may need to be considered to move those employees at least to the bottom of the new salary range.

The District may spend additional time to go through a process of deliberation and decision-making as to what compensation philosophy it should implement to attract, motivate, and retain a high-quality workforce. However, the District may want to consider adjusting those classifications' salaries that are currently below the market median as soon as possible, assuming that incumbents' performance levels meet the District's level of expectation.

### USING THE MARKET DATA AS A TOOL

K&A would like to reiterate that this report and the findings are meant to be a tool for the District to create and implement an equitable compensation plan. Compensation strategies are designed to attract and retain excellent staff; however, financial realities and the District's expectations may also come into play when determining appropriate compensation philosophies and strategies. The collected data presented herein represents a market survey that will give the District an instrument to make future compensation decisions.

It has been a pleasure working with District on this critical project. Please do not hesitate to contact us if we can provide any additional information or clarification regarding this report.

Respectfully Submitted,

Koff & Associates

A handwritten signature in blue ink, reading 'Georg S. Krammer'.

Georg Krammer  
Chief Executive Officer



**Classification and Total Compensation Study –  
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San Bernardino Valley Water Conservation District**

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## **Appendix I**

### **Results Summary**



**San Bernardino Valley Water Conservation District - Results Summary**  
**March 2019**

Classification	Top Monthly Salary Data					Total Monthly Compensation Data					# of Matches
	Top Monthly Salary	Average of Comparators	% above or below	Median of Comparators	% above or below	Total Monthly Comp	Average of Comparators	% above or below	Median of Comparators	% above or below	
Administrative Analyst	Proposed	\$ 6,533		\$ 6,364		Proposed	\$ 9,535		\$ 9,070		12
Administrative Specialist	\$ 6,705	\$ 6,200	7.5%	\$ 6,268	6.5%	\$ 10,553	\$ 9,083	13.9%	\$ 9,000	14.7%	12
Assistant Engineer	\$ 5,239	\$ 7,244	-38.3%	\$ 6,895	-31.6%	\$ 8,679	\$ 10,266	-18.3%	\$ 9,855	-13.5%	8
Field Operations Specialist	\$ 6,077	\$ 5,038	17.1%	\$ 4,572	24.8%	\$ 9,750	\$ 7,392	24.2%	\$ 6,973	28.5%	9
Field Operations Supervisor	\$ 6,705	\$ 6,584	1.8%	\$ 6,443	3.9%	\$ 10,553	\$ 9,194	12.9%	\$ 8,477	19.7%	6
General Manager	\$ 22,342	\$ 21,596	3.3%	\$ 22,729	-1.7%	\$ 29,848	\$ 28,526	4.4%	\$ 29,407	1.5%	9
Land Resources Manager	\$ 14,559	\$ 16,818	-15.5%	\$ 17,219	-18.3%	\$ 20,379	\$ 22,745	-11.6%	\$ 23,320	-14.4%	8
Senior Engineer/Project Manager	Proposed	\$ 10,447		\$ 10,278		Proposed	\$ 14,400		\$ 13,999		10
AVERAGE:			-4.0%	AVERAGE:			4.3%	AVERAGE:			6.1%
MEDIAN:			2.6%	MEDIAN:			8.7%	MEDIAN:			8.1%



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## Appendix II

### Market Compensation Findings

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Administrative Analyst</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	San Bernardino Valley Water Conservation District	Administrative Analyst	Proposed	N/A	N/A	N/A	N/A	N/A
2	San Bernardino Valley Municipal Water District	Board Secretary	\$ 8,399	\$ 4,641	\$ 13,040	7/1/2018	7/1/2019	unknown
3	Inland Empire Utilities Agency	Financial Analyst I	\$ 8,109	\$ 3,148	\$ 11,257	7/1/2018	7/1/2019	3.00%
4	East Valley Water District	Accountant	\$ 7,046	\$ 2,857	\$ 9,903	7/7/2018	7/6/2019	3.00%
5	United Water Conservation District	Accountant II	\$ 6,778	\$ 3,446	\$ 10,225	7/1/2018	7/1/2019	unknown
6	County of San Bernardino	Administrative Analyst I	\$ 6,547	\$ 2,731	\$ 9,278	7/21/2018	7/20/2019	3.00%
7	City of San Bernardino	Administrative Analyst II	\$ 6,403	\$ 2,289	\$ 8,692	7/1/2018	7/1/2019	2.00%
8	County of Riverside	Fiscal Analyst	\$ 6,324	\$ 2,072	\$ 8,396	1/1/2019	unknown	unknown
9	City of Loma Linda	Senior Accountant/Financial Analyst	\$ 6,316	\$ 3,187	\$ 9,504	7/1/2018	7/1/2019	2.00%
10	City of Highland	Administrative Analyst	\$ 5,988	\$ 2,874	\$ 8,862	1/1/2019	unknown	unknown
11	Chino Basin Water Conservation District	Administrative Assistant	\$ 5,599	\$ 3,171	\$ 8,770	1/1/2019	1/1/2020	unknown
12	City of Redlands	Senior Administrative Analyst	\$ 5,501	\$ 2,565	\$ 8,066	7/1/2018	7/1/2019	3.00%
13	Yucaipa Valley Water District	Administrative Clerk IV	\$ 5,388	\$ 3,041	\$ 8,429	7/1/2018	unknown	unknown
14	Desert Water Agency	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 6,533	\$ 9,535
% San Bernardino Valley Water Conservation District Above/Below		
Median of Comparators	\$ 6,364	\$ 9,070
% San Bernardino Valley Water Conservation District Above/Below		
Number of Matches	12	12

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Administrative Analyst	Administrative Assistant	Administrative Analyst	Senior Accountant/ Financial Analyst	Senior Administrative Analyst	Administrative Analyst II	Fiscal Analyst	Administrative Analyst I	N/C	Accountant	Financial Analyst I	Board Secretary	Accountant II	Administrative Clerk IV
	<b>Top Monthly Salary</b>	Proposed	\$ 5,599	\$ 5,988	\$ 6,316	\$ 5,501	\$ 6,403	\$ 6,324	\$ 6,547		\$ 7,046	\$ 8,109	\$ 8,399	\$ 6,778	\$ 5,388
Retirement	Classic		2%@60	2%@55	2%@55	2%@55	2%@55	2%@60	2%@55		2.7%@55	2%@55	2%@60	2.5%@55	2%@60
	Enhanced Formula Cost		\$ 84	\$ 162	\$ 171	\$ 149	\$ 173	\$ 95	\$ 177		\$ 451	\$ 219	\$ 126	\$ 332	\$ 81
	EE Cost Sharing						\$ -148				\$ -564				
	ER Paid Member Contrib		\$ 392	\$ 419									\$ 530	\$ 542	
	Calc Classic EPMC as Spec Comp												\$ 33		
	Single Highest Year		\$ 28	\$ 30	\$ 32	\$ 28	\$ 32						\$ 530	\$ 41	\$ 27
	Social Security		\$ 347	\$ 371	\$ 392	\$ 341		\$ 392				\$ 503	\$ 521	\$ 420	\$ 334
	Deferred Compensation					\$ 72			\$ 33		\$ 125	\$ 54			\$ 271
	Other Ret.								\$ 393						
Insurance	Cafeteria		\$ 1,685	\$ 1,250	\$ 1,500		\$ 1,195	\$ 923				\$ 1,490			\$ 1,755
	Health					\$ 900			\$ 1,073		\$ 1,741		\$ 1,917	\$ 1,313	
	Dental					\$ 127			\$ 9		\$ 171		\$ 147	\$ 115	
	Vision								\$ 13		\$ 23		\$ 27	\$ 19	
	Life			\$ 20	\$ 20	\$ 5	\$ 16	\$ 5	\$ 4		\$ 16	\$ 10			\$ 11
	LTD				\$ 46		\$ 11		\$ 14			\$ 30	\$ 35		\$ 2
	STD/SDI				\$ 14		\$ 5	\$ 1	\$ 33						
	Other Ins.					\$ 13									
Leaves	Vacation		\$ 323	\$ 345	\$ 510	\$ 317	\$ 369	\$ 365	\$ 378		\$ 542	\$ 374	\$ 485	\$ 391	\$ 311
	Holidays		\$ 258	\$ 276	\$ 292	\$ 296	\$ 388	\$ 292	\$ 353		\$ 352	\$ 468	\$ 291	\$ 274	\$ 249
	Admin Leave		\$ 54		\$ 213	\$ 317	\$ 246		\$ 252						
Allow	Auto														
Benefit Package Total		\$ 0	\$ 3,171	\$ 2,874	\$ 3,187	\$ 2,565	\$ 2,289	\$ 2,072	\$ 2,731	\$ 0	\$ 2,857	\$ 3,148	\$ 4,641	\$ 3,446	\$ 3,041

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Administrative Analyst</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	San Bernardino Valley Water Conservation District	Administrative Analyst	Proposed	N/A	N/A	N/A	N/A	N/A
2	San Bernardino Valley Municipal Water District	Board Secretary	\$ 8,399	\$ 4,641	\$ 13,040	7/1/2018	7/1/2019	unknown
3	Inland Empire Utilities Agency	Financial Analyst I	\$ 8,109	\$ 3,148	\$ 11,257	7/1/2018	7/1/2019	3.00%
4	United Water Conservation District	Accountant II	\$ 6,778	\$ 3,446	\$ 10,225	7/1/2018	7/1/2019	unknown
5	East Valley Water District	Accountant	\$ 7,046	\$ 2,857	\$ 9,903	7/7/2018	7/6/2019	3.00%
6	City of Loma Linda	Senior Accountant/Financial Analyst	\$ 6,316	\$ 3,187	\$ 9,504	7/1/2018	7/1/2019	2.00%
7	County of San Bernardino	Administrative Analyst I	\$ 6,547	\$ 2,731	\$ 9,278	7/21/2018	7/20/2019	3.00%
8	City of Highland	Administrative Analyst	\$ 5,988	\$ 2,874	\$ 8,862	1/1/2019	unknown	unknown
9	Chino Basin Water Conservation District	Administrative Assistant	\$ 5,599	\$ 3,171	\$ 8,770	1/1/2019	1/1/2020	unknown
10	City of San Bernardino	Administrative Analyst II	\$ 6,403	\$ 2,289	\$ 8,692	7/1/2018	7/1/2019	2.00%
11	Yucaipa Valley Water District	Administrative Clerk IV	\$ 5,388	\$ 3,041	\$ 8,429	7/1/2018	unknown	unknown
12	County of Riverside	Fiscal Analyst	\$ 6,324	\$ 2,072	\$ 8,396	1/1/2019	unknown	unknown
13	City of Redlands	Senior Administrative Analyst	\$ 5,501	\$ 2,565	\$ 8,066	7/1/2018	7/1/2019	3.00%
14	Desert Water Agency	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 6,533	\$ 9,535
% San Bernardino Valley Water Conservation District Above/Below		
Median of Comparators	\$ 6,364	\$ 9,070
% San Bernardino Valley Water Conservation District Above/Below		
Number of Matches	12	12

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Administrative Specialist</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Senior Administrative Assistant	\$ 7,818	\$ 4,127	\$ 11,945	7/1/2018	7/1/2019	0%-5.00%
2	Inland Empire Utilities Agency	Executive Assistant	\$ 7,722	\$ 3,078	\$ 10,800	7/1/2018	7/1/2019	3.00%
3	East Valley Water District <sup>1</sup>	[Senior Administrative Assistant / District Clerk]	\$ 7,624	\$ 2,921	\$ 10,544	7/7/2018	7/6/2019	3.00%
4	County of Riverside	CEO Executive Assistant	\$ 6,864	\$ 2,720	\$ 9,584	1/1/2019	unknown	unknown
5	San Bernardino Valley Water Conservation District	Administrative Specialist	\$ 6,705	\$ 3,849	\$ 10,553	7/1/2018	7/1/2019	0-5%
6	United Water Conservation District	Executive Assistant	\$ 6,611	\$ 3,397	\$ 10,008	7/1/2018	7/1/0129	unknown
7	City of San Bernardino	Administrative Coordinator - Water	\$ 6,268	\$ 2,266	\$ 8,534	7/1/2018	7/1/2019	2.00%
8	City of Loma Linda	Executive Assistant	\$ 6,267	\$ 2,963	\$ 9,230	7/1/2018	7/1/2019	2.00%
9	County of San Bernardino	Executive Secretary III	\$ 5,680	\$ 2,515	\$ 8,195	7/21/2018	7/20/2019	3.00%
10	Chino Basin Water Conservation District	Board Clerk/Administrative Coordinator	\$ 5,599	\$ 3,171	\$ 8,770	1/1/2019	1/1/2020	unknown
11	Yucaipa Valley Water District	Administrative Clerk III	\$ 4,801	\$ 2,931	\$ 7,732	7/1/2018	unknown	unknown
12	City of Highland	Administrative Assistant III	\$ 4,606	\$ 2,499	\$ 7,105	1/1/2019	unknown	unknown
13	City of Redlands	Senior Administrative Assistant	\$ 4,541	\$ 2,010	\$ 6,551	7/1/2018	7/1/2019	3.00%
14	San Bernardino Valley Municipal Water District	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 6,200	\$ 9,083
% San Bernardino Valley Water Conservation District Above/Below	7.5%	13.9%
Median of Comparators	\$ 6,268	\$ 9,000
% San Bernardino Valley Water Conservation District Above/Below	6.5%	14.7%
Number of Matches	12	12

N/C - Non Comparator

1 - East Valley Water District: Functional Match: This hybrid match represents that the duties of the class are performed by more than one class at the comparator agency. The salary displayed is an average of the matches.

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Administrative Specialist	Board Clerk/ Administrative Coordinator	Administrative Assistant III	Executive Assistant	Senior Administrative Assistant	Administrative Coordinator - Water	CEO Executive Assistant	Executive Secretary III	Senior Administrative Assistant	[Senior Administrative Assistant / District Clerk]	Executive Assistant	N/C	Executive Assistant	Administrative Clerk III
	Top Monthly Salary	\$ 6,705	\$ 5,599	\$ 4,606	\$ 6,267	\$ 4,541	\$ 6,268	\$ 6,864	\$ 5,680	\$ 7,818	\$ 7,624	\$ 7,722		\$ 6,611	\$ 4,801
Retirement	Classic	2.5%@55	2%@60	2%@55	2%@55	2%@55	2%@55	2%@60	2%@55	2.5%@55	2.7%@55	2%@55		2.5%@55	2%@60
	Enhanced Formula Cost	\$ 329	\$ 84	\$ 124	\$ 169	\$ 123	\$ 169	\$ 103	\$ 153	\$ 383	\$ 488	\$ 209		\$ 324	\$ 72
	EE Cost Sharing						\$ -144				\$ -610				
	ER Paid Member Contrib	\$ 335	\$ 392	\$ 322										\$ 529	
	Calc Classic EPMC as Spec Comp														
	Single Highest Year	\$ 40	\$ 28	\$ 23	\$ 31	\$ 23	\$ 31			\$ 47				\$ 40	\$ 24
	Social Security	\$ 416	\$ 347	\$ 286	\$ 389	\$ 282		\$ 426		\$ 485		\$ 479		\$ 410	\$ 298
	Deferred Compensation								\$ 28	\$ 135	\$ 125	\$ 54			\$ 271
	Other Ret.							\$ 108	\$ 341						
Insurance	Cafeteria		\$ 1,685	\$ 1,250	\$ 1,500		\$ 1,195	\$ 823				\$ 1,490			\$ 1,755
	Health	\$ 1,851				\$ 900			\$ 1,073	\$ 1,982	\$ 1,741			\$ 1,313	
	Dental	\$ 106				\$ 127			\$ 9	\$ 99	\$ 171			\$ 115	
	Vision	\$ 24							\$ 13	\$ 31	\$ 23			\$ 19	
	Life			\$ 15	\$ 19	\$ 5	\$ 16	\$ 5	\$ 4	\$ 16	\$ 16	\$ 16			\$ 11
	LTD				\$ 46		\$ 11	\$ 41	\$ 13	\$ 35		\$ 29			\$ 2
	STD/SDI				\$ 14		\$ 5		\$ 29	\$ 13					
	Other Ins.														
Leaves	Vacation	\$ 387	\$ 323	\$ 266	\$ 506	\$ 262	\$ 362	\$ 898	\$ 328	\$ 451	\$ 586	\$ 356		\$ 381	\$ 277
	Holidays	\$ 361	\$ 258	\$ 213	\$ 289	\$ 288	\$ 380	\$ 317	\$ 306	\$ 451	\$ 381	\$ 446		\$ 267	\$ 222
	Admin Leave		\$ 54				\$ 241		\$ 218						
Allow	Auto														
Benefit Package Total		\$ 3,849	\$ 3,171	\$ 2,499	\$ 2,963	\$ 2,010	\$ 2,266	\$ 2,720	\$ 2,515	\$ 4,127	\$ 2,921	\$ 3,078	\$ 0	\$ 3,397	\$ 2,931

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Administrative Specialist</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Senior Administrative Assistant	\$ 7,818	\$ 4,127	\$ 11,945	7/1/2018	7/1/2019	0%-5.00%
2	Inland Empire Utilities Agency	Executive Assistant	\$ 7,722	\$ 3,078	\$ 10,800	7/1/2018	7/1/2019	3.00%
3	San Bernardino Valley Water Conservation District	Administrative Specialist	\$ 6,705	\$ 3,849	\$ 10,553	7/1/2018	7/1/2019	0-5%
4	East Valley Water District <sup>1</sup>	[Senior Administrative Assistant / District Clerk]	\$ 7,624	\$ 2,921	\$ 10,544	7/7/2018	7/6/2019	3.00%
5	United Water Conservation District	Executive Assistant	\$ 6,611	\$ 3,397	\$ 10,008	7/1/2018	7/1/0129	unknown
6	County of Riverside	CEO Executive Assistant	\$ 6,864	\$ 2,720	\$ 9,584	1/1/2019	unknown	unknown
7	City of Loma Linda	Executive Assistant	\$ 6,267	\$ 2,963	\$ 9,230	7/1/2018	7/1/2019	2.00%
8	Chino Basin Water Conservation District	Board Clerk/Administrative Coordinator	\$ 5,599	\$ 3,171	\$ 8,770	1/1/2019	1/1/2020	unknown
9	City of San Bernardino	Administrative Coordinator - Water	\$ 6,268	\$ 2,266	\$ 8,534	7/1/2018	7/1/2019	2.00%
10	County of San Bernardino	Executive Secretary III	\$ 5,680	\$ 2,515	\$ 8,195	7/21/2018	7/20/2019	3.00%
11	Yucaipa Valley Water District	Administrative Clerk III	\$ 4,801	\$ 2,931	\$ 7,732	7/1/2018	unknown	unknown
12	City of Highland	Administrative Assistant III	\$ 4,606	\$ 2,499	\$ 7,105	1/1/2019	unknown	unknown
13	City of Redlands	Senior Administrative Assistant	\$ 4,541	\$ 2,010	\$ 6,551	7/1/2018	7/1/2019	3.00%
14	San Bernardino Valley Municipal Water District	N/C						

<b>Summary Results</b>			Top Monthly	Total Monthly
Average of Comparators			\$ 6,200	\$ 9,083
% San Bernardino Valley Water Conservation District Above/Below			7.5%	13.9%
Median of Comparators			\$ 6,268	\$ 9,000
% San Bernardino Valley Water Conservation District Above/Below			6.5%	14.7%
Number of Matches			12	12

N/C - Non Comparator

1 - East Valley Water District: Functional Match: This hybrid match represents that the duties of the class are performed by more than one class at the comparator agency. The salary displayed is an average of the matches.



**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Assistant Engineer</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Staff Engineer	\$ 8,826	\$ 4,369	\$ 13,195	7/1/2018	7/1/2019	0%-5.00%
2	United Water Conservation District	Assistant Engineer	\$ 8,472	\$ 3,946	\$ 12,418	7/1/2018	7/1/2019	unknown
3	Inland Empire Utilities Agency	Assistant Engineer	\$ 8,107	\$ 3,154	\$ 11,261	7/1/2018	7/1/2019	3.00%
4	County of Riverside	Junior Engineer	\$ 7,357	\$ 2,259	\$ 9,616	1/1/2019	unknown	unknown
5	City of Redlands	Assistant Engineer	\$ 6,433	\$ 2,810	\$ 9,243	7/1/2018	7/1/2019	3.00%
6	City of San Bernardino	Engineering Assistant III	\$ 6,403	\$ 1,699	\$ 8,102	7/1/2018	7/1/2019	2.00%
7	County of San Bernardino	Public Works Engineer I	\$ 6,212	\$ 1,987	\$ 8,199	7/21/2018	7/1/2019	unknown
8	San Bernardino Valley Municipal Water District	Assistant Engineer	\$ 6,139	\$ 3,955	\$ 10,094	7/1/2018	7/1/2019	unknown
9	<b>San Bernardino Valley Water Conservation District</b>	<b>Assistant Engineer</b>	<b>\$ 5,239</b>	<b>\$ 3,440</b>	<b>\$ 8,679</b>	<b>7/1/2018</b>	<b>7/1/2019</b>	<b>0-5%</b>
10	Yucaipa Valley Water District	N/C						
11	East Valley Water District	N/C						
12	City of Highland	N/C						
13	City of Loma Linda	N/C						
14	Chino Basin Water Conservation District	N/C						

<b>Summary Results</b>	<b>Top Monthly</b>	<b>Total Monthly</b>
Average of Comparators	\$ 7,244	\$ 10,266
% San Bernardino Valley Water Conservation District Above/Below	-38.3%	-18.3%
Median of Comparators	\$ 6,895	\$ 9,855
% San Bernardino Valley Water Conservation District Above/Below	-31.6%	-13.5%
Number of Matches	8	8

N/C - Non Comparator

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Assistant Engineer	N/C	N/C	N/C	Assistant Engineer	Engineering Assistant III	Junior Engineer	Public Works Engineer I	Staff Engineer	N/C	Assistant Engineer	Assistant Engineer	Assistant Engineer	N/C
	Top Monthly Salary	\$ 5,239				\$ 6,433	\$ 6,403	\$ 7,357	\$ 6,212	\$ 8,826	\$ 6,433	\$ 8,107	\$ 6,139	\$ 8,472	
Retirement	Classic	2.5%@55				2%@55	2%@55	2%@60	2%@55	2.5%@55		2%@55	2%@60	2.5%@55	
	Enhanced Formula Cost	\$ 257				\$ 174	\$ 173	\$ 110	\$ 168	\$ 432		\$ 219	\$ 92	\$ 415	
	EE Cost Sharing						\$ -84								
	ER Paid Member Contrib	\$ 262											\$ 387	\$ 678	
	Calc Classic EPMC as Spec Comp												\$ 24		
	Single Highest Year	\$ 31				\$ 32	\$ 32			\$ 53			\$ 387	\$ 51	
	Social Security	\$ 325				\$ 399		\$ 456		\$ 547		\$ 503	\$ 381	\$ 525	
	Deferred Compensation					\$ 72			\$ 31	\$ 135		\$ 54			
	Other Ret.														
Insurance	Cafeteria						\$ 805	\$ 923				\$ 1,490			
	Health	\$ 1,851				\$ 900			\$ 1,046	\$ 1,982			\$ 1,917	\$ 1,313	
	Dental	\$ 106				\$ 127			\$ 9	\$ 99			\$ 147	\$ 115	
	Vision	\$ 24							\$ 5	\$ 31			\$ 27	\$ 19	
	Life					\$ 5	\$ 4	\$ 5	\$ 3	\$ 18		\$ 16			
	LTD						\$ 11			\$ 39		\$ 30	\$ 25		
	STD/SDI							\$ 1	\$ 32	\$ 14					
	Other Ins.					\$ 13									
Leaves	Vacation	\$ 302				\$ 371	\$ 369	\$ 424	\$ 358	\$ 509		\$ 374	\$ 354	\$ 489	
	Holidays	\$ 282				\$ 346	\$ 388	\$ 340	\$ 335	\$ 509		\$ 468	\$ 213	\$ 342	
	Admin Leave					\$ 371									
Allow	Auto														
Benefit Package Total		\$ 3,440	\$ 0	\$ 0	\$ 0	\$ 2,810	\$ 1,699	\$ 2,259	\$ 1,987	\$ 4,369	\$ 0	\$ 3,154	\$ 3,955	\$ 3,946	\$ 0

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Assistant Engineer</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Staff Engineer	\$ 8,826	\$ 4,369	\$ 13,195	7/1/2018	7/1/2019	0%-5.00%
2	United Water Conservation District	Assistant Engineer	\$ 8,472	\$ 3,946	\$ 12,418	7/1/2018	7/1/2019	unknown
3	Inland Empire Utilities Agency	Assistant Engineer	\$ 8,107	\$ 3,154	\$ 11,261	7/1/2018	7/1/2019	3.00%
4	San Bernardino Valley Municipal Water District	Assistant Engineer	\$ 6,139	\$ 3,955	\$ 10,094	7/1/2018	7/1/2019	unknown
5	County of Riverside	Junior Engineer	\$ 7,357	\$ 2,259	\$ 9,616	1/1/2019	unknown	unknown
6	City of Redlands	Assistant Engineer	\$ 6,433	\$ 2,810	\$ 9,243	7/1/2018	7/1/2019	3.00%
7	San Bernardino Valley Water Conservation District	Assistant Engineer	\$ 5,239	\$ 3,440	\$ 8,679	7/1/2018	7/1/2019	0-5%
8	County of San Bernardino	Public Works Engineer I	\$ 6,212	\$ 1,987	\$ 8,199	7/21/2018	7/1/2019	unknown
9	City of San Bernardino	Engineering Assistant III	\$ 6,403	\$ 1,699	\$ 8,102	7/1/2018	7/1/2019	2.00%
10	Yucaipa Valley Water District	N/C						
11	City of Highland	N/C						
12	City of Loma Linda	N/C						
13	Chino Basin Water Conservation District	N/C						
14	East Valley Water District	N/C						

<b>Summary Results</b>		
	<b>Top Monthly</b>	<b>Total Monthly</b>
Average of Comparators	\$ 7,244	\$ 10,266
% San Bernardino Valley Water Conservation District Above/Below	-38.3%	-18.3%
Median of Comparators	\$ 6,895	\$ 9,855
% San Bernardino Valley Water Conservation District Above/Below	-31.6%	-13.5%
Number of Matches	8	8

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Field Operations Specialist</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Inland Empire Utilities Agency	Recycled Water/Groundwater Recharge Maintenance Technician	\$ 7,004	\$ 2,971	\$ 9,976	7/1/2018	7/1/2019	3.00%
2	United Water Conservation District	Recharge Operations & Maintenance Worker I	\$ 6,143	\$ 3,259	\$ 9,401	7/1/2018	7/1/2019	unknown
3	San Bernardino Valley Water Conservation District	Field Operations Specialist	\$ 6,077	\$ 3,674	\$ 9,750	7/1/2018	7/1/2019	0-5%
4	City of Loma Linda	Field Maintenance Technician III	\$ 5,803	\$ 2,855	\$ 8,658	7/1/2018	7/1/2019	2.00%
5	City of Redlands	Senior Street Maintenance Worker II	\$ 5,016	\$ 2,112	\$ 7,128	7/1/2018	7/1/2019	3.00%
6	County of Riverside	Maintenance and Construction Worker	\$ 4,572	\$ 1,755	\$ 6,327	1/1/2019	unknown	unknown
7	County of San Bernardino	Maintenance and Construction Worker II	\$ 4,311	\$ 1,703	\$ 6,014	7/21/2018	7/1/2019	unknown
8	City of San Bernardino	Maintenance Worker III	\$ 4,297	\$ 1,406	\$ 5,703	7/1/2018	7/1/2019	2.00%
9	Chino Basin Water Conservation District	Landscape Maintenance Worker II	\$ 4,179	\$ 2,794	\$ 6,973	1/1/2019	1/1/2020	unknown
10	City of Highland	Maintenance Worker II	\$ 4,013	\$ 2,338	\$ 6,351	1/1/2019	unknown	unknown
11	San Bernardino Valley Municipal Water District	N/C						
12	Yucaipa Valley Water District	N/C						
13	East Valley Water District	N/C						
14	Desert Water Agency	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 5,038	\$ 7,392
% San Bernardino Valley Water Conservation District Above/Below	17.1%	24.2%
Median of Comparators	\$ 4,572	\$ 6,973
% San Bernardino Valley Water Conservation District Above/Below	24.8%	28.5%
Number of Matches	9	9

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
<b>Benchmark/ Comparator Agency Match</b>		Field Operations Specialist	Landscape Maintenance Worker II	Maintenance Worker II	Field Maintenance Technician III	Senior Street Maintenance Worker II	Maintenance Worker III	Maintenance and Construction Worker	Maintenance and Construction Worker II	N/C	N/C	Recycled Water/ Groundwater Recharge Maintenance Technician	N/C	Recharge Operations & Maintenance Worker I	N/C
	<b>Top Monthly Salary</b>	\$ 6,077	\$ 4,179	\$ 4,013	\$ 5,803	\$ 5,016	\$ 4,297	\$ 4,572	\$ 4,311			\$ 7,004		\$ 6,143	
Retirement	Classic	2.5%@55	2%@60	2%@55	2%@55	2%@55	2%@55	2%@60	2%@55			2%@55		2.5%@55	
	Enhanced Formula Cost	\$ 298	\$ 63	\$ 108	\$ 157	\$ 135	\$ 116	\$ 69	\$ 116			\$ 189		\$ 301	
	EE Cost Sharing						\$ -56								
	ER Paid Member Contrib	\$ 304	\$ 293	\$ 281										\$ 491	
	Calc Classic EPMC as Spec Comp														
	Single Highest Year	\$ 36	\$ 21	\$ 20	\$ 29	\$ 25	\$ 21							\$ 37	
	Social Security	\$ 377	\$ 259	\$ 249	\$ 360	\$ 311		\$ 283				\$ 434		\$ 381	
	Deferred Compensation							\$ 22				\$ 54			
Insurance	Other Ret.														
	Cafeteria		\$ 1,685	\$ 1,250	\$ 1,500		\$ 805	\$ 923				\$ 1,490			
	Health	\$ 1,851				\$ 900			\$ 1,046					\$ 1,313	
	Dental	\$ 106				\$ 127			\$ 9					\$ 115	
	Vision	\$ 24							\$ 5					\$ 19	
	Life			\$ 13	\$ 18	\$ 5	\$ 4	\$ 5	\$ 1			\$ 10			
	LTD				\$ 42		\$ 8					\$ 26			
	STD/SDI				\$ 13			\$ 1	\$ 22						
Leaves	Other Ins.														
	Vacation	\$ 351	\$ 241	\$ 232	\$ 469	\$ 289	\$ 248	\$ 264	\$ 249			\$ 323		\$ 354	
	Holidays	\$ 327	\$ 193	\$ 185	\$ 268	\$ 318	\$ 260	\$ 211	\$ 232			\$ 445		\$ 248	
Allow	Admin Leave		\$ 40												
	Auto														
<b>Benefit Package Total</b>		<b>\$ 3,674</b>	<b>\$ 2,794</b>	<b>\$ 2,338</b>	<b>\$ 2,855</b>	<b>\$ 2,112</b>	<b>\$ 1,406</b>	<b>\$ 1,755</b>	<b>\$ 1,703</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,971</b>	<b>\$ 0</b>	<b>\$ 3,259</b>	<b>\$ 0</b>

Field Operations Specialist									
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase	
1	Inland Empire Utilities Agency	Recycled Water/Groundwater Recharge Maintenance Technician	\$ 7,004	\$ 2,971	\$ 9,976	7/1/2018	7/1/2019	3.00%	
2	San Bernardino Valley Water Conservation District	Field Operations Specialist	\$ 6,077	\$ 3,674	\$ 9,750	7/1/2018	7/1/2019	0-5%	
3	United Water Conservation District	Recharge Operations & Maintenance Worker I	\$ 6,143	\$ 3,259	\$ 9,401	7/1/2018	7/1/2019	unknown	
4	City of Loma Linda	Field Maintenance Technician III	\$ 5,803	\$ 2,855	\$ 8,658	7/1/2018	7/1/2019	2.00%	
5	City of Redlands	Senior Street Maintenance Worker II	\$ 5,016	\$ 2,112	\$ 7,128	7/1/2018	7/1/2019	3.00%	
6	Chino Basin Water Conservation District	Landscape Maintenance Worker II	\$ 4,179	\$ 2,794	\$ 6,973	1/1/2019	1/1/2020	unknown	
7	City of Highland	Maintenance Worker II	\$ 4,013	\$ 2,338	\$ 6,351	1/1/2019	unknown	unknown	
8	County of Riverside	Maintenance and Construction Worker	\$ 4,572	\$ 1,755	\$ 6,327	1/1/2019	unknown	unknown	
9	County of San Bernardino	Maintenance and Construction Worker II	\$ 4,311	\$ 1,703	\$ 6,014	7/21/2018	7/1/2019	unknown	
10	City of San Bernardino	Maintenance Worker III	\$ 4,297	\$ 1,406	\$ 5,703	7/1/2018	7/1/2019	2.00%	
11	East Valley Water District	N/C							
12	Yucaipa Valley Water District	N/C							
13	San Bernardino Valley Municipal Water District	N/C							
14	Desert Water Agency	N/C							

Summary Results			Top Monthly	Total Monthly
Average of Comparators			\$ 5,038	\$ 7,392
% San Bernardino Valley Water Conservation District Above/Below			17.1%	24.2%
Median of Comparators			\$ 4,572	\$ 6,973
% San Bernardino Valley Water Conservation District Above/Below			24.8%	28.5%
Number of Matches			9	9

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Field Operations Supervisor</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	United Water Conservation District	Lead Recharge Operations & Maintenance Worker	\$ 8,064	\$ 3,826	\$ 11,890	7/1/2018	7/1/2019	unknown
2	City of Redlands	Field Services Supervisor	\$ 6,916	\$ 2,937	\$ 9,853	7/1/2018	7/1/2019	3.00
3	San Bernardino Valley Water Conservation District	Field Operations Supervisor	\$ 6,705	\$ 3,849	\$ 10,553	7/1/2018	7/1/2019	0-5%
4	County of Riverside	Operations and Maintenance Supervisor	\$ 6,483	\$ 2,139	\$ 8,622	1/1/2019	unknown	unknown
5	City of San Bernardino	Maintenance Supervisor	\$ 6,403	\$ 1,913	\$ 8,316	7/1/2018	7/1/2019	2.00%
6	County of San Bernardino	Maintenance and Construction Supervisor II	\$ 6,067	\$ 2,082	\$ 8,148	7/21/2018	7/1/2019	unknown
7	City of Highland	Maintenance Superintendent	\$ 5,571	\$ 2,761	\$ 8,332	1/1/2019	unknown	unknown
8	Chino Basin Water Conservation District	N/C						
9	Inland Empire Utilities Agency	N/C						
10	San Bernardino Valley Municipal Water District	N/C						
11	Yucaipa Valley Water District	N/C						
12	City of Loma Linda	N/C						
13	East Valley Water District	N/C						
14	Desert Water Agency	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 6,584	\$ 9,194
% San Bernardino Valley Water Conservation District Above/Below	1.8%	12.9%
Median of Comparators	\$ 6,443	\$ 8,477
% San Bernardino Valley Water Conservation District Above/Below	3.9%	19.7%
Number of Matches	6	6

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Field Operations Supervisor	N/C	Maintenance Superintendent	N/C	Field Services Supervisor	Maintenance Supervisor	Operations and Maintenance Supervisor	Maintenance and Construction Supervisor II	N/C	N/C	N/C	N/C	Lead Recharge Operations & Maintenance Worker	N/C
	<b>Top Monthly Salary</b>	\$ 6,705		\$ 5,571		\$ 6,916	\$ 6,403	\$ 6,483	\$ 6,067					\$ 8,064	
Retirement	Classic	2.5%@55		2%@55		2%@55	2%@55	2%@60	2%@55					2.5%@55	
	Enhanced Formula Cost	\$ 329		\$ 150		\$ 187	\$ 173	\$ 97	\$ 164					\$ 395	
	EE Cost Sharing						\$ -148								
	ER Paid Member Contrib	\$ 335		\$ 390										\$ 645	
	Calc Classic EPMC as Spec Comp														
	Single Highest Year	\$ 40		\$ 28		\$ 35	\$ 32							\$ 48	
	Social Security	\$ 416		\$ 345		\$ 429		\$ 402						\$ 500	
	Deferred Compensation					\$ 72			\$ 30						
	Other Ret.														
Insurance	Cafeteria			\$ 1,250			\$ 955	\$ 923							
	Health	\$ 1,851				\$ 900			\$ 1,046					\$ 1,313	
	Dental	\$ 106				\$ 127			\$ 9					\$ 115	
	Vision	\$ 24							\$ 5					\$ 19	
	Life			\$ 18		\$ 5	\$ 4	\$ 5	\$ 3						
	LTD						\$ 11	\$ 39							
	STD/SDI						\$ 5		\$ 31						
	Other Ins.					\$ 13									
Leaves	Vacation	\$ 387		\$ 321		\$ 399	\$ 369	\$ 374	\$ 350					\$ 465	
	Holidays	\$ 361		\$ 257		\$ 372	\$ 388	\$ 299	\$ 327					\$ 326	
	Admin Leave					\$ 399	\$ 123		\$ 117						
Allow	Auto														
Benefit Package Total		\$ 3,849	\$ 0	\$ 2,761	\$ 0	\$ 2,937	\$ 1,913	\$ 2,139	\$ 2,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,826	\$ 0



**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Field Operations Supervisor</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	United Water Conservation District	Lead Recharge Operations & Maintenance Worker	\$ 8,064	\$ 3,826	\$ 11,890	7/1/2018	7/1/2019	unknown
2	San Bernardino Valley Water Conservation District	Field Operations Supervisor	\$ 6,705	\$ 3,849	\$ 10,553	7/1/2018	7/1/2019	0-5%
3	City of Redlands	Field Services Supervisor	\$ 6,916	\$ 2,937	\$ 9,853	7/1/2018	7/1/2019	3.00
4	County of Riverside	Operations and Maintenance Supervisor	\$ 6,483	\$ 2,139	\$ 8,622	1/1/2019	unknown	unknown
5	City of Highland	Maintenance Superintendent	\$ 5,571	\$ 2,761	\$ 8,332	1/1/2019	unknown	unknown
6	City of San Bernardino	Maintenance Supervisor	\$ 6,403	\$ 1,913	\$ 8,316	7/1/2018	7/1/2019	2.00%
7	County of San Bernardino	Maintenance and Construction Supervisor II	\$ 6,067	\$ 2,082	\$ 8,148	7/21/2018	7/1/2019	unknown
8	Chino Basin Water Conservation District	N/C						
9	Inland Empire Utilities Agency	N/C						
10	San Bernardino Valley Municipal Water District	N/C						
11	Yucaipa Valley Water District	N/C						
12	City of Loma Linda	N/C						
13	East Valley Water District	N/C						
14	Desert Water Agency	N/C						

<b>Summary Results</b>			Top Monthly	Total Monthly
Average of Comparators			\$ 6,584	\$ 9,194
% San Bernardino Valley Water Conservation District Above/Below			1.8%	12.9%
Median of Comparators			\$ 6,443	\$ 8,477
% San Bernardino Valley Water Conservation District Above/Below			3.9%	19.7%
Number of Matches			6	6

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>General Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Inland Empire Utilities Agency	General Manager	\$ 26,179	\$ 7,284	\$ 33,463	7/1/2018	7/1/2019	3.00%
2	County of Riverside	General Manager Chief Flood Control Engineer	\$ 23,235	\$ 6,172	\$ 29,407	1/1/2019	unknown	unknown
3	City of San Bernardino	General Manager - Water	\$ 22,902	\$ 4,155	\$ 27,057	unknown	unknown	unknown
4	East Valley Water District	General Manager	\$ 22,774	\$ 5,860	\$ 28,634	7/7/2018	7/6/2019	3.00%
5	United Water Conservation District	General Manager	\$ 22,729	\$ 9,716	\$ 32,446	7/1/2018	7/1/2019	unknown
6	Desert Water Agency	General Manager	\$ 22,688	\$ 6,982	\$ 29,670	7/1/2018	7/1/2019	0%-5.00%
7	<b>San Bernardino Valley Water Conservation District</b>	<b>General Manager</b>	<b>\$ 22,342</b>	<b>\$ 7,506</b>	<b>\$ 29,848</b>	<b>7/1/2018</b>	<b>7/1/2019</b>	<b>0-5%</b>
8	San Bernardino Valley Municipal Water District	General Manager	\$ 21,470	\$ 10,054	\$ 31,524	7/1/2018	7/1/2019	unknown
9	Yucaipa Valley Water District	General Manager	\$ 17,096	\$ 5,964	\$ 23,061	1/1/2019	1/1/2020	unknown
10	Chino Basin Water Conservation District	Executive Director	\$ 15,292	\$ 6,183	\$ 21,475	1/1/2019	1/1/2020	unknown
11	County of San Bernardino	N/C						
12	City of Highland	N/C						
13	City of Loma Linda	N/C						
14	City of Redlands	N/C						

<b>Summary Results</b>		
	<b>Top Monthly</b>	<b>Total Monthly</b>
Average of Comparators	\$ 21,596	\$ 28,526
% San Bernardino Valley Water Conservation District Above/Below	3.3%	4.4%
Median of Comparators	\$ 22,729	\$ 29,407
% San Bernardino Valley Water Conservation District Above/Below	-1.7%	1.5%
Number of Matches	9	9

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		General Manager	Executive Director	N/C	N/C	N/C	General Manager - Water	General Manager Chief Flood Control Engineer	N/C	General Manager	General Manager	General Manager	General Manager	General Manager	General Manager
	<b>Top Monthly Salary</b>	\$ 22,342	\$ 15,292				\$ 22,902	\$ 23,235		\$ 22,688	\$ 22,774	\$ 26,179	\$ 21,470	\$ 22,729	\$ 17,096
Retirement	Classic	2.5%@55	2%@60				2%@55	2%@60		2.5%@55	2.7%@55	2%@55	2%@60	2.5%@55	2%@60
	Enhanced Formula Cost	\$ 1,095	\$ 229				\$ 618	\$ 349		\$ 1,112	\$ 1,458	\$ 707	\$ 322	\$ 1,114	\$ 256
	EE Cost Sharing						\$ -528				\$ -1,822				
	ER Paid Member Contrib	\$ 1,117	\$ 1,070										\$ 1,355	\$ 1,818	
	Calc Classic EPMC as Spec Comp												\$ 85		
	Single Highest Year	\$ 134	\$ 76				\$ 115			\$ 136			\$ 1,355	\$ 136	\$ 85
	Social Security	\$ 687	\$ 687					\$ 687		\$ 687		\$ 687	\$ 687	\$ 687	\$ 687
	Deferred Compensation									\$ 135	\$ 175	\$ 54			\$ 1,061
Insurance	Other Ret.							\$ 108							
	Cafeteria		\$ 1,685				\$ 1,195	\$ 823				\$ 1,490			\$ 1,755
	Health	\$ 1,851								\$ 1,982	\$ 1,741		\$ 1,917	\$ 1,313	
	Dental	\$ 106								\$ 99	\$ 171		\$ 147	\$ 115	
	Vision	\$ 24								\$ 31	\$ 23		\$ 27	\$ 19	
	Life						\$ 24	\$ 5		\$ 46	\$ 23	\$ 60			\$ 11
	LTD						\$ 15	\$ 91		\$ 100		\$ 62	\$ 89		\$ 5
	STD/SDI						\$ 8			\$ 36					
Leaves	Other Ins.														
	Vacation	\$ 1,289	\$ 882				\$ 1,321	\$ 3,038		\$ 1,309	\$ 1,752	\$ 1,510	\$ 1,239	\$ 3,147	\$ 986
	Holidays	\$ 1,203	\$ 706				\$ 1,387	\$ 1,072		\$ 1,309	\$ 1,139	\$ 1,510	\$ 743	\$ 918	\$ 789
	Admin Leave		\$ 147								\$ 701	\$ 604	\$ 1,239		\$ 329
Allow	Auto		\$ 700								\$ 500	\$ 600	\$ 850	\$ 450	
Benefit Package Total		\$ 7,506	\$ 6,183	\$ 0	\$ 0	\$ 0	\$ 4,155	\$ 6,172	\$ 0	\$ 6,982	\$ 5,860	\$ 7,284	\$ 10,054	\$ 9,716	\$ 5,964

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>General Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Inland Empire Utilities Agency	General Manager	\$ 26,179	\$ 7,284	\$ 33,463	7/1/2018	7/1/2019	3.00%
2	United Water Conservation District	General Manager	\$ 22,729	\$ 9,716	\$ 32,446	7/1/2018	7/1/2019	unknown
3	San Bernardino Valley Municipal Water District	General Manager	\$ 21,470	\$ 10,054	\$ 31,524	7/1/2018	7/1/2019	unknown
4	<b>San Bernardino Valley Water Conservation District</b>	<b>General Manager</b>	<b>\$ 22,342</b>	<b>\$ 7,506</b>	<b>\$ 29,848</b>	<b>7/1/2018</b>	<b>7/1/2019</b>	<b>0-5%</b>
5	Desert Water Agency	General Manager	\$ 22,688	\$ 6,982	\$ 29,670	7/1/2018	7/1/2019	0%-5.00%
6	County of Riverside	General Manager Chief Flood Control Engineer	\$ 23,235	\$ 6,172	\$ 29,407	1/1/2019	unknown	unknown
7	East Valley Water District	General Manager	\$ 22,774	\$ 5,860	\$ 28,634	7/7/2018	7/6/2019	3.00%
8	City of San Bernardino	General Manager - Water	\$ 22,902	\$ 4,155	\$ 27,057	unknown	unknown	unknown
9	Yucaipa Valley Water District	General Manager	\$ 17,096	\$ 5,964	\$ 23,061	1/1/2019	1/1/2020	unknown
10	Chino Basin Water Conservation District	Executive Director	\$ 15,292	\$ 6,183	\$ 21,475	1/1/2019	1/1/2020	unknown
11	County of San Bernardino	N/C						
12	City of Highland	N/C						
13	City of Loma Linda	N/C						
14	City of Redlands	N/C						

<b>Summary Results</b>		
	<b>Top Monthly</b>	<b>Total Monthly</b>
Average of Comparators	\$ 21,596	\$ 28,526
% San Bernardino Valley Water Conservation District Above/Below	3.3%	4.4%
Median of Comparators	\$ 22,729	\$ 29,407
% San Bernardino Valley Water Conservation District Above/Below	-1.7%	1.5%
Number of Matches	9	9

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Land Resources Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Assistant General Manager	\$ 19,340	\$ 6,385	\$ 25,725	7/1/2018	7/1/2019	0%-5.00%
2	Inland Empire Utilities Agency	Executive Manager of Operations/Assistant General Manager	\$ 18,583	\$ 5,912	\$ 24,495	7/1/2018	7/1/2019	3.00%
3	City of San Bernardino	Director, Environmental and Regulatory Compliance	\$ 18,460	\$ 3,590	\$ 22,049	7/1/2018	7/1/2019	2.00%
4	County of Riverside	Assistant Director of TLMA Community Development	\$ 18,003	\$ 5,168	\$ 23,170	1/1/2019	unknown	unknown
5	San Bernardino Valley Municipal Water District	Deputy General Manager Resources	\$ 16,436	\$ 7,449	\$ 23,885	7/1/2018	7/1/2019	unknown
6	City of Redlands	Development Services Director	\$ 15,983	\$ 7,486	\$ 23,469	7/1/2018	7/1/2019	3.00%
7	County of San Bernardino	Director of Land Use Services	\$ 15,545	\$ 6,572	\$ 22,116	7/21/2018	7/20/2019	3.00%
8	San Bernardino Valley Water Conservation District	Land Resources Manager	\$ 14,559	\$ 5,820	\$ 20,379	7/1/2018	7/1/2019	0-5%
9	Chino Basin Water Conservation District	Deputy Executive Director	\$ 12,198	\$ 4,853	\$ 17,051	1/1/2019	1/1/2020	unknown
10	Yucaipa Valley Water District	N/C						
11	United Water Conservation District	N/C						
12	City of Highland	N/C						
13	City of Loma Linda	N/C						
14	East Valley Water District	N/C						

<b>Summary Results</b>			<b>Top Monthly</b>	<b>Total Monthly</b>
Average of Comparators			\$ 16,818	\$ 22,745
% San Bernardino Valley Water Conservation District Above/Below			-15.5%	-11.6%
Median of Comparators			\$ 17,219	\$ 23,320
% San Bernardino Valley Water Conservation District Above/Below			-18.3%	-14.4%
Number of Matches			8	8

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Land Resources Manager	Deputy Executive Director	N/C	N/C	Development Services Director	Director, Environmental and Regulatory Compliance	Assistant Director of TLMA Community Development	Director of Land Use Services	Assistant General Manager	N/C	Executive Manager of Operations/ Assistant General Manager	Deputy General Manager Resources	N/C	N/C
	<b>Top Monthly Salary</b>	\$ 14,559	\$ 12,198			\$ 15,983	\$ 18,460	\$ 18,003	\$ 15,545	\$ 19,340		\$ 18,583	\$ 16,436		
Retirement	Classic	2.5%@55	2%@60			2%@55	2%@55	2%@60	2%@55	2.5%@55		2%@55	2%@60		
	Enhanced Formula Cost	\$ 713	\$ 183			\$ 432	\$ 498	\$ 270	\$ 420	\$ 948		\$ 502	\$ 247		
	EE Cost Sharing						\$ -425								
	ER Paid Member Contrib	\$ 728	\$ 854										\$ 1,037		
	Calc Classic EPMC as Spec Comp												\$ 65		
	Single Highest Year	\$ 87	\$ 61			\$ 80	\$ 92			\$ 116			\$ 1,037		
	Social Security	\$ 687	\$ 687			\$ 687		\$ 687		\$ 687		\$ 687	\$ 687		
	Deferred Compensation					\$ 413			\$ 155	\$ 135		\$ 54			
Insurance	Other Ret.							\$ 108	\$ 1,244						
	Cafeteria		\$ 1,685				\$ 1,195	\$ 823				\$ 1,490			
	Health	\$ 1,851				\$ 1,861			\$ 1,073	\$ 1,982			\$ 1,917		
	Dental	\$ 106				\$ 127			\$ 9	\$ 99			\$ 147		
	Vision	\$ 24				\$ 19			\$ 13	\$ 31			\$ 27		
	Life					\$ 5	\$ 24	\$ 5	\$ 4	\$ 39		\$ 45			
	LTD						\$ 15	\$ 91	\$ 34	\$ 86		\$ 62	\$ 68		
	STD/SDI						\$ 8		\$ 71	\$ 31					
Leaves	Other Ins.					\$ 13									
	Vacation	\$ 840	\$ 704			\$ 3,012	\$ 1,065	\$ 2,354	\$ 897	\$ 1,116		\$ 1,072	\$ 948		
	Holidays	\$ 784	\$ 563			\$ 738	\$ 1,118	\$ 831	\$ 837	\$ 1,116		\$ 1,072	\$ 569		
Allow	Admin Leave		\$ 117						\$ 598			\$ 429			
	Auto					\$ 100			\$ 1,217			\$ 500	\$ 700		
Benefit Package Total		\$ 5,820	\$ 4,853	\$ 0	\$ 0	\$ 7,486	\$ 3,590	\$ 5,168	\$ 6,572	\$ 6,385	\$ 0	\$ 5,912	\$ 7,449	\$ 0	\$ 0

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Land Resources Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Assistant General Manager	\$ 19,340	\$ 6,385	\$ 25,725	7/1/2018	7/1/2019	0%-5.00%
2	Inland Empire Utilities Agency	Executive Manager of Operations/Assistant General Manager	\$ 18,583	\$ 5,912	\$ 24,495	7/1/2018	7/1/2019	3.00%
3	San Bernardino Valley Municipal Water District	Deputy General Manager Resources	\$ 16,436	\$ 7,449	\$ 23,885	7/1/2018	7/1/2019	unknown
4	City of Redlands	Development Services Director	\$ 15,983	\$ 7,486	\$ 23,469	7/1/2018	7/1/2019	3.00%
5	County of Riverside	Assistant Director of TLMA Community Development	\$ 18,003	\$ 5,168	\$ 23,170	1/1/2019	unknown	unknown
6	County of San Bernardino	Director of Land Use Services	\$ 15,545	\$ 6,572	\$ 22,116	7/21/2018	7/20/2019	3.00%
7	City of San Bernardino	Director, Environmental and Regulatory Compliance	\$ 18,460	\$ 3,590	\$ 22,049	7/1/2018	7/1/2019	2.00%
8	San Bernardino Valley Water Conservation District	Land Resources Manager	\$ 14,559	\$ 5,820	\$ 20,379	7/1/2018	7/1/2019	0-5%
9	Chino Basin Water Conservation District	Deputy Executive Director	\$ 12,198	\$ 4,853	\$ 17,051	1/1/2019	1/1/2020	unknown
10	Yucaipa Valley Water District	N/C						
11	United Water Conservation District	N/C						
12	City of Highland	N/C						
13	City of Loma Linda	N/C						
14	East Valley Water District	N/C						

<b>Summary Results</b>			Top Monthly	Total Monthly
Average of Comparators			\$ 16,818	\$ 22,745
% San Bernardino Valley Water Conservation District Above/Below			-15.5%	-11.6%
Median of Comparators			\$ 17,219	\$ 23,320
% San Bernardino Valley Water Conservation District Above/Below			-18.3%	-14.4%
Number of Matches			8	8

N/C - Non Comparator

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Top Monthly Salary)**  
**March 2019**

<b>Senior Engineer/Project Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	San Bernardino Valley Water Conservation District	Senior Engineer/Project Manager	Proposed	N/A	N/A	N/A	N/A	N/A
2	Desert Water Agency	Senior Engineer	\$ 12,156	\$ 5,103	\$ 17,259	7/1/2018	7/1/2019	0%-5.00%
3	County of Riverside	Engineering Project Manager	\$ 11,951	\$ 3,988	\$ 15,939	1/1/2019	unknown	unknown
4	United Water Conservation District	Senior Engineer	\$ 11,671	\$ 4,853	\$ 16,524	7/1/2018	7/1/2019	unknown
5	San Bernardino Valley Municipal Water District <sup>2</sup>	[Associate Engineer/Senior Project Manager]	\$ 10,806	\$ 5,372	\$ 16,178	7/1/2018	7/1/2019	unknown
6	Inland Empire Utilities Agency	Senior Associate Engineer	\$ 10,348	\$ 3,594	\$ 13,943	7/1/2018	7/1/2019	3.00%
7	East Valley Water District	Senior Engineer	\$ 10,208	\$ 3,468	\$ 13,676	7/7/2018	7/6/2019	3.00%
8	Chino Basin Water Conservation District	Senior Project Manager	\$ 9,775	\$ 4,280	\$ 14,055	1/1/2019	1/1/2020	unknown
9	County of San Bernardino	Public Works Engineer III	\$ 9,603	\$ 2,675	\$ 12,278	7/21/2018	7/1/2019	unknown
10	City of San Bernardino	Senior Civil Engineer	\$ 9,079	\$ 2,745	\$ 11,824	7/1/2018	7/1/2019	2.00%
11	City of Redlands <sup>1</sup>	[Senior Civil Engineer / Project Manager II]	\$ 8,869	\$ 3,451	\$ 12,320	7/1/2018	7/1/2019	3.00%
12	City of Loma Linda	N/C						
13	City of Highland	N/C						
14	Yucaipa Valley Water District	N/C						

Summary Results	Top Monthly	Total Monthly
Average of Comparators	\$ 10,447	\$ 14,400
% San Bernardino Valley Water Conservation District Above/Below		
Median of Comparators	\$ 10,278	\$ 13,999
% San Bernardino Valley Water Conservation District Above/Below		
Number of Matches	10	10

N/C - Non Comparator

1 - City of Redlands: Functional Match: This hybrid match represents that the duties of the class are performed by more than one class at the comparator agency. The salary displayed is the higher of the matches.

2 - San Bernardino Valley Municipal Water District: Functional Match: This hybrid match represents that the duties of the class are performed by more than one class at the comparator agency. The salary displayed is the higher of the matches.



**San Bernardino Valley Water Conservation District - Benefit Detail**  
**March 2019**

Agency		San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Benchmark/ Comparator Agency Match		Senior Engineer/ Project Manager	Senior Project Manager	N/C	N/C	[Senior Civil Engineer / Project Manager II]	Senior Civil Engineer	Engineering Project Manager	Public Works Engineer III	Senior Engineer	Senior Engineer	Senior Associate Engineer	[Associate Engineer/ Senior Project Manager]	Senior Engineer	N/C
	<b>Top Monthly Salary</b>	Proposed	\$ 9,775			\$ 8,869	\$ 9,079	\$ 11,951	\$ 9,603	\$ 12,156	\$ 10,208	\$ 10,348	\$ 10,806	\$ 11,671	
Retirement	Classic		2%@60			2%@55	2%@55	2%@60	2%@55	2.5%@55	2.7%@55	2%@55	2%@60	2.5%@55	
	Enhanced Formula Cost		\$ 147			\$ 239	\$ 245	\$ 179	\$ 259	\$ 596	\$ 653	\$ 279	\$ 162	\$ 572	
	EE Cost Sharing						\$ -209				\$ -817				
	ER Paid Member Contrib		\$ 684										\$ 682	\$ 934	
	Calc Classic EPMC as Spec Comp												\$ 43		
	Single Highest Year		\$ 49			\$ 44	\$ 45			\$ 73			\$ 682	\$ 70	
	Social Security		\$ 606			\$ 550		\$ 687		\$ 687		\$ 642	\$ 670	\$ 687	
	Deferred Compensation					\$ 72			\$ 48	\$ 135	\$ 150	\$ 54			
	Other Ret.							\$ 108							
Insurance	Cafeteria		\$ 1,685				\$ 1,195	\$ 823				\$ 1,490			
	Health					\$ 900			\$ 1,046	\$ 1,982	\$ 1,741		\$ 1,917	\$ 1,313	
	Dental					\$ 127			\$ 9	\$ 99	\$ 171		\$ 147	\$ 115	
	Vision								\$ 5	\$ 31	\$ 23		\$ 27	\$ 19	
	Life					\$ 5	\$ 24	\$ 5	\$ 3	\$ 25	\$ 16	\$ 16			
	LTD						\$ 15	\$ 72		\$ 54		\$ 38	\$ 45		
	STD/SDI						\$ 8		\$ 49	\$ 19					
	Other Ins.					\$ 13									
Leaves	Vacation		\$ 564			\$ 512	\$ 524	\$ 1,563	\$ 554	\$ 701	\$ 785	\$ 478	\$ 623	\$ 673	
	Holidays		\$ 451			\$ 478	\$ 550	\$ 552	\$ 517	\$ 701	\$ 510	\$ 597	\$ 374	\$ 471	
	Admin Leave		\$ 94			\$ 512	\$ 349		\$ 185		\$ 236				
Allow	Auto														
Benefit Package Total		\$ 0	\$ 4,280	\$ 0	\$ 0	\$ 3,451	\$ 2,745	\$ 3,988	\$ 2,675	\$ 5,103	\$ 3,468	\$ 3,594	\$ 5,372	\$ 4,853	\$ 0

**San Bernardino Valley Water Conservation District - Market Compensation Data (Sorted by Total Compensation)**  
**March 2019**

<b>Senior Engineer/Project Manager</b>								
Rank	Comparator Agency	Classification Title	Top Monthly Salary	Benefits Package	Total Monthly Comp	Salary Effective Date	Next Salary Increase	Next Percentage Increase
1	Desert Water Agency	Senior Engineer	\$ 12,156	\$ 5,103	\$ 17,259	7/1/2018	7/1/2019	0%-5.00%
2	United Water Conservation District	Senior Engineer	\$ 11,671	\$ 4,853	\$ 16,524	7/1/2018	7/1/2019	unknown
3	San Bernardino Valley Municipal Water District <sup>2</sup>	[Associate Engineer/Senior Project Manager]	\$ 10,806	\$ 5,372	\$ 16,178	7/1/2018	7/1/2019	unknown
4	County of Riverside	Engineering Project Manager	\$ 11,951	\$ 3,988	\$ 15,939	1/1/2019	unknown	unknown
5	Chino Basin Water Conservation District	Senior Project Manager	\$ 9,775	\$ 4,280	\$ 14,055	1/1/2019	1/1/2020	unknown
6	Inland Empire Utilities Agency	Senior Associate Engineer	\$ 10,348	\$ 3,594	\$ 13,943	7/1/2018	7/1/2019	3.00%
7	East Valley Water District	Senior Engineer	\$ 10,208	\$ 3,468	\$ 13,676	7/7/2018	7/6/2019	3.00%
8	City of Redlands <sup>1</sup>	[Senior Civil Engineer / Project Manager II]	\$ 8,869	\$ 3,451	\$ 12,320	7/1/2018	7/1/2019	3.00%
9	County of San Bernardino	Public Works Engineer III	\$ 9,603	\$ 2,675	\$ 12,278	7/21/2018	7/1/2019	unknown
10	City of San Bernardino	Senior Civil Engineer	\$ 9,079	\$ 2,745	\$ 11,824	7/1/2018	7/1/2019	2.00%
11	City of Highland	N/C						
12	City of Loma Linda	N/C						
13	Yucaipa Valley Water District	N/C						
14	San Bernardino Valley Water Conservation District	Senior Engineer/Project Manager	\$ 0	\$ 0	\$ 0	unknown	unknown	unknown

<b>Summary Results</b>			Top Monthly	Total Monthly
Average of Comparators			\$ 10,447	\$ 14,400
% San Bernardino Valley Water Conservation District Above/Below				
Median of Comparators			\$ 10,278	\$ 13,999
% San Bernardino Valley Water Conservation District Above/Below				
Number of Matches			10	10

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Classification and Total Compensation Study –  
Volume II: Total Compensation Study – Draft Report  
San Bernardino Valley Water Conservation District

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## Appendix III

### Proposed Salary Range Schedule

**San Bernardino Valley Water Conservation District**  
**Proposed Salary Range Schedule**  
**April 2019**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	25,750	27,037	28,389	29,809	31,299	2,146	2,253	2,366	2,484	2,608	990.38	1,039.90	1,091.89	1,146.49	1,203.81	12.38	13.00	13.65	14.33	15.05
2	27,037	28,389	29,809	31,299	<b>32,864</b>	2,253	2,366	2,484	2,608	2,739	1,039.90	1,091.89	1,146.49	1,203.81	1,264.00	13.00	13.65	14.33	15.05	15.80
3	28,389	29,809	31,299	32,864	34,507	2,366	2,484	2,608	2,739	2,876	1,091.89	1,146.49	1,203.81	1,264.00	1,327.20	13.65	14.33	15.05	15.80	16.59
4	29,809	31,299	32,864	34,507	36,233	2,484	2,608	2,739	2,876	3,019	1,146.49	1,203.81	1,264.00	1,327.20	1,393.56	14.33	15.05	15.80	16.59	17.42
5	31,299	32,864	34,507	36,233	38,044	2,608	2,739	2,876	3,019	3,170	1,203.81	1,264.00	1,327.20	1,393.56	1,463.24	15.05	15.80	16.59	17.42	18.29
6	32,864	34,507	36,233	38,044	39,946	2,739	2,876	3,019	3,170	3,329	1,264.00	1,327.20	1,393.56	1,463.24	1,536.40	15.80	16.59	17.42	18.29	19.20
7	34,507	36,233	38,044	39,946	41,944	2,876	3,019	3,170	3,329	3,495	1,327.20	1,393.56	1,463.24	1,536.40	1,613.22	16.59	17.42	18.29	19.20	20.17
8	36,233	38,044	39,946	41,944	44,041	3,019	3,170	3,329	3,495	3,670	1,393.56	1,463.24	1,536.40	1,613.22	1,693.88	17.42	18.29	19.20	20.17	21.17
9	38,044	39,946	41,944	44,041	46,243	3,170	3,329	3,495	3,670	3,854	1,463.24	1,536.40	1,613.22	1,693.88	1,778.57	18.29	19.20	20.17	21.17	22.23
10	39,946	41,944	44,041	46,243	48,555	3,329	3,495	3,670	3,854	4,046	1,536.40	1,613.22	1,693.88	1,778.57	1,867.50	19.20	20.17	21.17	22.23	23.34
11	41,944	44,041	46,243	48,555	50,983	3,495	3,670	3,854	4,046	4,249	1,613.22	1,693.88	1,778.57	1,867.50	1,960.88	20.17	21.17	22.23	23.34	24.51
12	44,041	46,243	48,555	50,983	53,532	3,670	3,854	4,046	4,249	4,461	1,693.88	1,778.57	1,867.50	1,960.88	2,058.92	21.17	22.23	23.34	24.51	25.74
13	46,243	48,555	50,983	53,532	56,209	3,854	4,046	4,249	4,461	4,684	1,778.57	1,867.50	1,960.88	2,058.92	2,161.87	22.23	23.34	24.51	25.74	27.02
14	48,555	50,983	53,532	56,209	59,019	4,046	4,249	4,461	4,684	4,918	1,867.50	1,960.88	2,058.92	2,161.87	2,269.96	23.34	24.51	25.74	27.02	28.37
15	50,983	53,532	56,209	59,019	61,970	4,249	4,461	4,684	4,918	5,164	1,960.88	2,058.92	2,161.87	2,269.96	2,383.46	24.51	25.74	27.02	28.37	29.79
16	53,532	56,209	59,019	61,970	65,068	4,461	4,684	4,918	5,164	5,422	2,058.92	2,161.87	2,269.96	2,383.46	2,502.63	25.74	27.02	28.37	29.79	31.28
17	56,209	59,019	61,970	65,068	68,322	4,684	4,918	5,164	5,422	5,693	2,161.87	2,269.96	2,383.46	2,502.63	2,627.77	27.02	28.37	29.79	31.28	32.85
18	59,019	61,970	65,068	68,322	71,738	4,918	5,164	5,422	5,693	5,978	2,269.96	2,383.46	2,502.63	2,627.77	2,759.15	28.37	29.79	31.28	32.85	34.49
19	61,970	65,068	68,322	71,738	75,325	5,164	5,422	5,693	5,978	6,277	2,383.46	2,502.63	2,627.77	2,759.15	2,897.11	29.79	31.28	32.85	34.49	36.21
20	65,068	68,322	71,738	75,325	79,091	5,422	5,693	5,978	6,277	6,591	2,502.63	2,627.77	2,759.15	2,897.11	3,041.97	31.28	32.85	34.49	36.21	38.02
21	68,322	71,738	75,325	79,091	83,046	5,693	5,978	6,277	6,591	6,920	2,627.77	2,759.15	2,897.11	3,041.97	3,194.07	32.85	34.49	36.21	38.02	39.93
22	71,738	75,325	79,091	83,046	87,198	5,978	6,277	6,591	6,920	7,266	2,759.15	2,897.11	3,041.97	3,194.07	3,353.77	34.49	36.21	38.02	39.93	41.92
23	75,325	79,091	83,046	87,198	91,558	6,277	6,591	6,920	7,266	7,630	2,897.11	3,041.97	3,194.07	3,353.77	3,521.46	36.21	38.02	39.93	41.92	44.02
24	79,091	83,046	87,198	91,558	96,136	6,591	6,920	7,266	7,630	8,011	3,041.97	3,194.07	3,353.77	3,521.46	3,697.53	38.02	39.93	41.92	44.02	46.22
25	83,046	87,198	91,558	96,136	100,943	6,920	7,266	7,630	8,011	8,412	3,194.07	3,353.77	3,521.46	3,697.53	3,882.41	39.93	41.92	44.02	46.22	48.53
26	87,198	91,558	96,136	100,943	105,990	7,266	7,630	8,011	8,412	8,832	3,353.77	3,521.46	3,697.53	3,882.41	4,076.53	41.92	44.02	46.22	48.53	50.96
27	91,558	96,136	100,943	105,990	111,289	7,630	8,011	8,412	8,832	9,274	3,521.46	3,697.53	3,882.41	4,076.53	4,280.35	44.02	46.22	48.53	50.96	53.50
28	96,136	100,943	105,990	111,289	116,854	8,011	8,412	8,832	9,274	9,738	3,697.53	3,882.41	4,076.53	4,280.35	4,494.37	46.22	48.53	50.96	53.50	56.18
29	100,943	105,990	111,289	116,854	122,696	8,412	8,832	9,274	9,738	10,225	3,882.41	4,076.53	4,280.35	4,494.37	4,719.09	48.53	50.96	53.50	56.18	58.99
30	105,990	111,289	116,854	122,696	128,831	8,832	9,274	9,738	10,225	10,736	4,076.53	4,280.35	4,494.37	4,719.09	4,955.04	50.96	53.50	56.18	58.99	61.94
31	111,289	116,854	122,696	128,831	135,273	9,274	9,738	10,225	10,736	11,273	4,280.35	4,494.37	4,719.09	4,955.04	5,202.80	53.50	56.18	58.99	61.94	65.03
32	116,854	122,696	128,831	135,273	142,036	9,738	10,225	10,736	11,273	11,836	4,494.37	4,719.09	4,955.04	5,202.80	5,462.94	56.18	58.99	61.94	65.03	68.29
33	122,696	128,831	135,273	142,036	149,138	10,225	10,736	11,273	11,836	12,428	4,719.09	4,955.04	5,202.80	5,462.94	5,736.08	58.99	61.94	65.03	68.29	71.70
34	128,831	135,273	142,036	149,138	156,595	10,736	11,273	11,836	12,428	13,050	4,955.04	5,202.80	5,462.94	5,736.08	6,022.89	61.94	65.03	68.29	71.70	75.29
35	135,273	142,036	149,138	156,595	164,425	11,273	11,836	12,428	13,050	13,702	5,202.80	5,462.94	5,736.08	6,022.89	6,324.03	65.03	68.29	71.70	75.29	79.05
36	142,036	149,138	156,595	164,425	172,646	11,836	12,428	13,050	13,702	14,387	5,462.94	5,736.08	6,022.89	6,324.03	6,640.23	68.29	71.70	75.29	79.05	83.00
37	149,138	156,595	164,425	172,646	181,278	12,428	13,050	13,702	14,387	15,107	5,736.08	6,022.89	6,324.03	6,640.23	6,972.24	71.70	75.29	79.05	83.00	87.15
38	156,595	164,425	172,646	181,278	190,342	13,050	13,702	14,387	15,107	15,862	6,022.89	6,324.03	6,640.23	6,972.24	7,320.86	75.29	79.05	83.00	87.15	91.51
39	164,425	172,646	181,278	190,342	199,859	13,702	14,387	15,107	15,862	16,655	6,324.03	6,640.23	6,972.24	7,320.86	7,686.90	79.05	83.00	87.15	91.51	96.09
40	172,646	181,278	190,342	199,859	209,852	14,387	15,107	15,862	16,655	17,488	6,640.23	6,972.24	7,320.86	7,686.90	8,071.24	83.00	87.15	91.51	96.09	100.89
41	181,278	190,342	199,859	209,852	220,345	15,107	15,862	16,655	17,488	18,362	6,972.24	7,320.86	7,686.90	8,071.24	8,474.81	87.15	91.51	96.09	100.89	105.94
42	190,342	199,859	209,852	220,345	231,362	15,862	16,655	17,488	18,362	19,280	7,320.86	7,686.90	8,071.24	8,474.81	8,898.55	91.51	96.09	100.89	105.94	111.23
43	199,859	209,852	220,345	231,362	242,930	16,655	17,488	18,362	19,280	20,244	7,686.90	8,071.24	8,474.81	8,898.55	9,343.47	96.09	100.89	105.94	111.23	116.79
44	209,852	220,345	231,362	242,930	255,077	17,488	18,362	19,280	20,244	21,256	8,071.24	8,474.81	8,898.55	9,343.47	9,810.65	100.89	105.94	111.23	116.79	122.63
45	220,345	231,362	242,930	255,077	267,831	18,362	19,280	20,244	21,256	22,319	8,474.81	8,898.55	9,343.47	9,810.65	10,301.18	105.94	111.23	116.79	122.63	128.76
46	231,362	242,930	255,077	267,831	281,222	19,280	20,244	21,256	22,319	23,435	8,898.55	9,343.47	9,810.65	10,301.18	10,816.24	111.23	116.79	122.63	128.76	135.20
47	242,930	255,077	267,831	281,222	295,283	20,244	21,256	22,319	23,435	24,607	9,343.47	9,810.65	10,301.18	10,816.24	11,357.05	116.79	122.63	128.76	135.20	141.96
48	255,077	267,831	281,222	295,283	310,047	21,256	22,319	23,435	24,607	25,837	9,810.65	10,301.18	10,816.24	11,357.05	11,924.90	122.63	128.76	135.20	141.96	149.06
49	267,831	281,222	295,283	310,047	325,550	22,319	23,435	24,607	25,837	27,129	10,301.18	10,816.24	11,357.05	11,924.90	12,521.15	128.76	135.20	141.96	149.06	156.51
50	281,222	295,283	310,047	325,550	341,827	23,435	24,607	25,837	27,129	28,486	10,816.24	11,357.05	11,924.90	12,521.15	13,147.20	135.20	141.96	149.06	156.51	164.34

**San Bernardino Valley Water Conservation District**  
**Proposed Salary Range Schedule**  
**April 2019**

Salary Range	Annually					Monthly					Per Pay Period					Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
62	415,493	436,268	458,081	480,985	505,035	34,624	36,356	38,173	40,082	42,086	15,980.51	16,779.54	17,618.51	18,499.44	19,424.41	199.76	209.74	220.23	231.24	242.81
63	436,268	458,081	480,985	505,035	530,286	36,356	38,173	40,082	42,086	44,191	16,779.54	17,618.51	18,499.44	19,424.41	20,395.63	209.74	220.23	231.24	242.81	254.95
64	458,081	480,985	505,035	530,286	556,801	38,173	40,082	42,086	44,191	46,400	17,618.51	18,499.44	19,424.41	20,395.63	21,415.41	220.23	231.24	242.81	254.95	267.69
65	480,985	505,035	530,286	556,801	584,641	40,082	42,086	44,191	46,400	48,720	18,499.44	19,424.41	20,395.63	21,415.41	22,486.18	231.24	242.81	254.95	267.69	281.08
66	505,035	530,286	556,801	584,641	613,873	42,086	44,191	46,400	48,720	51,156	19,424.41	20,395.63	21,415.41	22,486.18	23,610.49	242.81	254.95	267.69	281.08	295.13
67	530,286	556,801	584,641	613,873	644,566	44,191	46,400	48,720	51,156	53,714	20,395.63	21,415.41	22,486.18	23,610.49	24,791.02	254.95	267.69	281.08	295.13	309.89
68	556,801	584,641	613,873	644,566	676,795	46,400	48,720	51,156	53,714	56,400	21,415.41	22,486.18	23,610.49	24,791.02	26,030.57	267.69	281.08	295.13	309.89	325.38
69	584,641	613,873	644,566	676,795	710,634	48,720	51,156	53,714	56,400	59,220	22,486.18	23,610.49	24,791.02	26,030.57	27,332.09	281.08	295.13	309.89	325.38	341.65
70	613,873	644,566	676,795	710,634	746,166	51,156	53,714	56,400	59,220	62,181	23,610.49	24,791.02	26,030.57	27,332.09	28,698.70	295.13	309.89	325.38	341.65	358.73
71	644,566	676,795	710,634	746,166	783,474	53,714	56,400	59,220	62,181	65,290	24,791.02	26,030.57	27,332.09	28,698.70	30,133.63	309.89	325.38	341.65	358.73	376.67
72	676,795	710,634	746,166	783,474	822,648	56,400	59,220	62,181	65,290	68,554	26,030.57	27,332.09	28,698.70	30,133.63	31,640.32	325.38	341.65	358.73	376.67	395.50
73	710,634	746,166	783,474	822,648	863,781	59,220	62,181	65,290	68,554	71,982	27,332.09	28,698.70	30,133.63	31,640.32	33,222.33	341.65	358.73	376.67	395.50	415.28
74	746,166	783,474	822,648	863,781	906,970	62,181	65,290	68,554	71,982	75,581	28,698.70	30,133.63	31,640.32	33,222.33	34,883.45	358.73	376.67	395.50	415.28	436.04
75	783,474	822,648	863,781	906,970	952,318	65,290	68,554	71,982	75,581	79,360	30,133.63	31,640.32	33,222.33	34,883.45	36,627.62	376.67	395.50	415.28	436.04	457.85
76	822,648	863,781	906,970	952,318	999,934	68,554	71,982	75,581	79,360	83,328	31,640.32	33,222.33	34,883.45	36,627.62	38,459.00	395.50	415.28	436.04	457.85	480.74
77	863,781	906,970	952,318	999,934	1,049,931	71,982	75,581	79,360	83,328	87,494	33,222.33	34,883.45	36,627.62	38,459.00	40,381.95	415.28	436.04	457.85	480.74	504.77
78	906,970	952,318	999,934	1,049,931	1,102,427	75,581	79,360	83,328	87,494	91,869	34,883.45	36,627.62	38,459.00	40,381.95	42,401.05	436.04	457.85	480.74	504.77	530.01
79	952,318	999,934	1,049,931	1,102,427	1,157,549	79,360	83,328	87,494	91,869	96,462	36,627.62	38,459.00	40,381.95	42,401.05	44,521.10	457.85	480.74	504.77	530.01	556.51
80	999,934	1,049,931	1,102,427	1,157,549	1,215,426	83,328	87,494	91,869	96,462	101,286	38,459.00	40,381.95	42,401.05	44,521.10	46,747.16	480.74	504.77	530.01	556.51	584.34
81	1,049,931	1,102,427	1,157,549	1,215,426	1,276,197	87,494	91,869	96,462	101,286	106,350	40,381.95	42,401.05	44,521.10	46,747.16	49,084.52	504.77	530.01	556.51	584.34	613.56
82	1,102,427	1,157,549	1,215,426	1,276,197	1,340,007	91,869	96,462	101,286	106,350	111,667	42,401.05	44,521.10	46,747.16	49,084.52	51,538.74	530.01	556.51	584.34	613.56	644.23
83	1,157,549	1,215,426	1,276,197	1,340,007	1,407,008	96,462	101,286	106,350	111,667	117,251	44,521.10	46,747.16	49,084.52	51,538.74	54,115.68	556.51	584.34	613.56	644.23	676.45
84	1,215,426	1,276,197	1,340,007	1,407,008	1,477,358	101,286	106,350	111,667	117,251	123,113	46,747.16	49,084.52	51,538.74	54,115.68	56,821.46	584.34	613.56	644.23	676.45	710.27
85	1,276,197	1,340,007	1,407,008	1,477,358	1,551,226	106,350	111,667	117,251	123,113	129,269	49,084.52	51,538.74	54,115.68	56,821.46	59,662.53	613.56	644.23	676.45	710.27	745.78
86	1,340,007	1,407,008	1,477,358	1,551,226	1,628,787	111,667	117,251	123,113	129,269	135,732	51,538.74	54,115.68	56,821.46	59,662.53	62,645.66	644.23	676.45	710.27	745.78	783.07
87	1,407,008	1,477,358	1,551,226	1,628,787	1,710,227	117,251	123,113	129,269	135,732	142,519	54,115.68	56,821.46	59,662.53	62,645.66	65,777.94	676.45	710.27	745.78	783.07	822.22
88	1,477,358	1,551,226	1,628,787	1,710,227	1,795,738	123,113	129,269	135,732	142,519	149,645	56,821.46	59,662.53	62,645.66	65,777.94	69,066.84	710.27	745.78	783.07	822.22	863.34
89	1,551,226	1,628,787	1,710,227	1,795,738	1,885,525	129,269	135,732	142,519	149,645	157,127	59,662.53	62,645.66	65,777.94	69,066.84	72,520.18	745.78	783.07	822.22	863.34	906.50
90	1,628,787	1,710,227	1,795,738	1,885,525	1,979,801	135,732	142,519	149,645	157,127	164,983	62,645.66	65,777.94	69,066.84	72,520.18	76,146.19	783.07	822.22	863.34	906.50	951.83
91	1,710,227	1,795,738	1,885,525	1,979,801	2,078,791	142,519	149,645	157,127	164,983	173,233	65,777.94	69,066.84	72,520.18	76,146.19	79,953.50	822.22	863.34	906.50	951.83	999.42
92	1,795,738	1,885,525	1,979,801	2,078,791	2,182,731	149,645	157,127	164,983	173,233	181,894	69,066.84	72,520.18	76,146.19	79,953.50	83,951.18	863.34	906.50	951.83	999.42	1,049.39
93	1,885,525	1,979,801	2,078,791	2,182,731	2,291,867	157,127	164,983	173,233	181,894	190,989	72,520.18	76,146.19	79,953.50	83,951.18	88,148.74	906.50	951.83	999.42	1,049.39	1,101.86
94	1,979,801	2,078,791	2,182,731	2,291,867	2,406,461	164,983	173,233	181,894	190,989	200,538	76,146.19	79,953.50	83,951.18	88,148.74	92,556.17	951.83	999.42	1,049.39	1,101.86	1,156.95
95	2,078,791	2,182,731	2,291,867	2,406,461	2,526,784	173,233	181,894	190,989	200,538	210,565	79,953.50	83,951.18	88,148.74	92,556.17	97,183.98	999.42	1,049.39	1,101.86	1,156.95	1,214.80
96	2,182,731	2,291,867	2,406,461	2,526,784	2,653,123	181,894	190,989	200,538	210,565	221,094	83,951.18	88,148.74	92,556.17	97,183.98	102,043.18	1,049.39	1,101.86	1,156.95	1,214.80	1,275.54
97	2,291,867	2,406,461	2,526,784	2,653,123	2,785,779	190,989	200,538	210,565	221,094	232,148	88,148.74	92,556.17	97,183.98	102,043.18	107,145.34	1,101.86	1,156.95	1,214.80	1,275.54	1,339.32
98	2,406,461	2,526,784	2,653,123	2,785,779	2,925,068	200,538	210,565	221,094	232,148	243,756	92,556.17	97,183.98	102,043.18	107,145.34	112,502.61	1,156.95	1,214.80	1,275.54	1,339.32	1,406.28
99	2,526,784	2,653,123	2,785,779	2,925,068	3,071,321	210,565	221,094	232,148	243,756	255,943	97,183.98	102,043.18	107,145.34	112,502.61	118,127.74	1,214.80	1,275.54	1,339.32	1,406.28	1,476.60
100	2,653,123	2,785,779	2,925,068	3,071,321	3,224,887	221,094	232,148	243,756	255,943	268,741	102,043.18	107,145.34	112,502.61	118,127.74	124,034.12	1,275.54	1,339.32	1,406.28	1,476.60	1,550.43



Classification and Total Compensation Study –  
Volume II: Total Compensation Study – Draft Report  
San Bernardino Valley Water Conservation District

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## Appendix IV

### Salary Range Placement Recommendations

**San Bernardino Valley Water Conservation District**  
**Salary Range Placement Recommendations**  
**April 2019**

Class Title	Current Maximum Monthly Salary	% from Top Total Monthly Salary	Market Placement	Proposed Salary Range	Proposed Maximum Monthly Salary	Percent Difference	Study Benchmark	Rationale
Administrative Analyst	Proposed	N/A	N/A	17	\$5,693	N/A	X	Internal alignment: Anchor to Administrative Specialist II
Administrative Specialist I	\$5,506	N/A	N/A	15	\$5,164	-6.21%		Internal alignment: Anchor to Administrative Specialist II -10%
Administrative Specialist II	\$6,705	14.7%	\$5,719	17	\$5,693	-15.08%	X	Market and range placement.
Assistant Engineer	\$5,239	-13.5%	\$5,946	18	\$5,978	14.11%	X	Market and range placement.
Field Operations Specialist I	\$3,534	N/A	N/A	10	\$4,046	14.48%		Internal alignment: Anchor to Field Operations Specialist II -10%
Field Operations Specialist II	\$6,076	28.5%	\$4,344	12	\$4,461	-26.58%	X	Market and range placement.
Field Operations Supervisor	\$6,705	19.7%	\$5,384	16	\$5,422	-19.13%	X	Market and range placement.
General Manager	\$22,342	1.5%	\$22,007	45	\$22,319	-0.10%	X	Market and range placement.
Land Resources Manager	\$14,559	-14.4%	\$16,655	39	\$16,655	14.40%	X	Market and range placement.
Senior Engineer/Project Manager	Proposed	N/A	N/A	33	\$12,428	N/A		Internal alignment: Anchor to Land Resources Manager -30%

**Legend for columns:**

Column 1 - Classification Title.

Column 2 - District's current monthly maximum salaries.

Column 3 - Market placement shows the monthly market values derived from the total compensation survey results.

Column 4 - Salary range number of the proposed salary range schedule.

Column 5 - Monthly maximum salary of the proposed salary ranges.

Column 6 - Percentage difference between the District's current salaries and the proposed salaries.

Column 7 - This is the Job Family and displays internal relationship for salary alignment.

Column 8 - The rationale for each proposed maximum monthly salary recommendation (i.e., the proposed range placement within the newly proposed salary range schedule).



# San Bernardino Valley Water Conservation District Classification and Compensation Study

April 2019

## Agenda

- Introduction
- Classification Study
- Compensation Study
- Recommendations



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## Introduction

### Overview

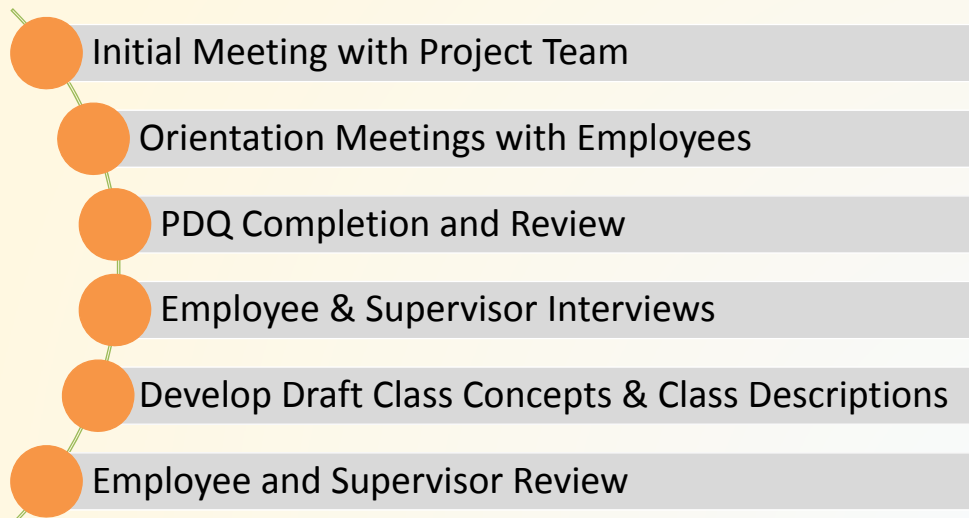
## Introduction

- Approval to perform Study in October 2018
- Review and update classifications and job descriptions
  - ✓ Ensure relevance and accuracy
- Benchmark salaries and update salary ranges
  - ✓ Last studied in 2008 and revised by COLA
  - ✓ Ensure competitiveness when recruiting and recognize external and internal value

## Classification Study

### Overview

## Class Study Methodology



## Classification Results

- 1 title change to more clearly reflect level/ scope performed and establish consistency with industry standards
  - Administrative Services Specialist to Administrative Specialist
- 2 reclassifications to recognize appropriate level of responsibility and scope of work
  - Administrative Services Specialist to Administrative Analyst
  - Land Resources Manager to Assistant General Manager



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## Compensation Study

Overview

## Compensation Structure and Strategy Development

- Market data provides reference point
- Step 1: Decide compensation philosophy
- Step 2: Design compensation structure
- Step 3: Place job classes within structure
- Step 4: Determine actual employee pay
- Continued maintenance & administration



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## Survey Elements

Comparator Agencies (13)

Benchmark Classifications (8)

Benefit Data



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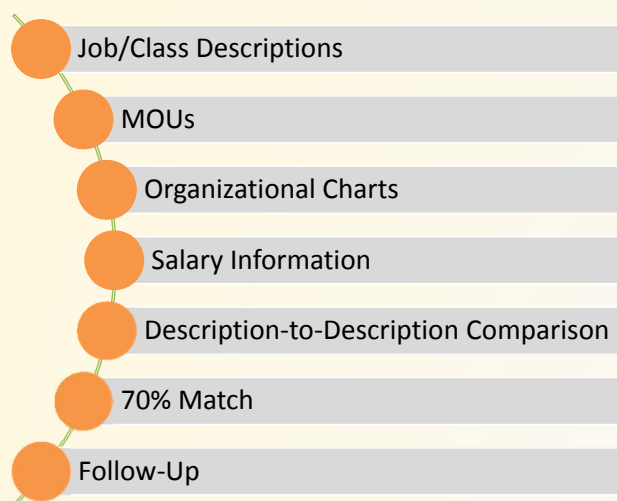
## Comparator Agencies

- |  |  |
|--|--|
| 1. Chino Basin Water Conservation District | 8. Desert Water Agency                             |
| 2. City of Highland                        | 9. East Valley Water District                      |
| 3. City of Loma Linda                      | 10. Inland Empire Utilities Agency                 |
| 4. City of Redlands                        | 11. San Bernardino Valley Municipal Water District |
| 5. City of San Bernardino                  | 12. United Water Conservation District             |
| 6. County of Riverside                     | 13. Yucaipa Valley Water District                  |
| 7. County of San Bernardino                |  |



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## Data Collection



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## Market Findings

- Overall, base salary market results average 1.1% above median
- Range maximums are from 24.8% above to 31.6% below median
- Total compensation results average 8.1% above median, indicating benefits are more competitive than the market



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## Market Findings

Classification	Top Monthly Salary Data					Total Monthly Compensation Data					# of Matches
	Top Monthly Salary	Average of Comparators	% above or below	Median of Comparators	% above or below	Total Monthly Comp	Average of Comparators	% above or below	Median of Comparators	% above or below	
Administrative Analyst	Proposed	\$ 6,533	N/A	\$ 6,364	N/A	Proposed	\$ 9,535	N/A	\$ 9,070	N/A	12
Administrative Specialist	\$ 6,705	\$ 6,200	7.5%	\$ 6,268	6.5%	\$ 10,553	\$ 9,083	13.9%	\$ 9,000	14.7%	12
Assistant Engineer	\$ 5,239	\$ 7,244	-38.3%	\$ 6,895	-31.6%	\$ 8,679	\$ 10,266	-18.3%	\$ 9,855	-13.5%	8
Field Operations Specialist	\$ 6,077	\$ 5,038	17.1%	\$ 4,572	24.8%	\$ 9,750	\$ 7,392	24.2%	\$ 6,973	28.5%	9
Field Operations Supervisor	\$ 6,705	\$ 6,584	1.8%	\$ 6,443	3.9%	\$ 10,553	\$ 9,194	12.9%	\$ 8,477	19.7%	6
General Manager	\$ 22,342	\$ 21,596	3.3%	\$ 22,729	-1.7%	\$ 29,848	\$ 28,526	4.4%	\$ 29,407	1.5%	9
Land Resources Manager	\$ 14,559	\$ 16,818	-15.5%	\$ 17,219	-18.3%	\$ 20,379	\$ 22,745	-11.6%	\$ 23,320	-14.4%	8
Senior Engineer/Project Manager	Proposed	\$ 10,447	N/A	\$ 10,278	N/A	Proposed	\$ 14,400	N/A	\$ 13,999	N/A	10

## Benefit Findings

- Results mostly due to District's contributions to health, dental, and vision insurance plans.
- San Bernardino Valley Water Conservation District's contribution is 24% higher than the median of comparators, i.e., \$1981 vs. \$1504.



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## Market Findings - Insurance

	San Bernardino Valley Water Conservation District	Chino Basin Water Conservation District	City of Highland	City of Loma Linda	City of Redlands	City of San Bernardino	County of Riverside	County of San Bernardino	Desert Water Agency	East Valley Water District	Inland Empire Utilities Agency	San Bernardino Valley Municipal Water District	United Water Conservation District	Yucaipa Valley Water District
Cafeteria		\$1,685	\$1,250	\$1,500		\$805 \$955 \$1,195	\$923 \$823				\$1,490			\$1,755
Medical	\$1,851				\$900 \$1,861			\$1,046 \$1,073	\$1,982	\$1,741		\$1,917	\$1,313	
Dental	\$106				\$127			\$9 \$13	\$99	\$171		\$147	\$115	
Vision	\$24							\$5 \$13	\$31	\$23		\$27	\$19	
Total	\$1,981	\$1,685	\$1,250	\$1,500	\$1508	\$985	\$873	\$1078	\$2,112	\$1,935	\$1,490	\$2,091	\$1,447	\$1,755



## Salary Ranges

- Staff and the consultant desired a more structured salary range schedule
  - Internally aligned ranges (45 defined ranges with a 5% difference between each range)
  - 5 steps per range with 5% between steps
  - Standard public sector salary range structure
  - K&A created a salary range matrix by formula



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## Salary Ranges

Class Title	Current Maximum Monthly Salary	% from Top Total Monthly Salary	Market Placement	Proposed Salary Range	Proposed Maximum Monthly Salary	Percent Difference
Administrative Analyst	Proposed	N/A	N/A	17	\$5,693	N/A
Administrative Specialist I	\$5,506	N/A	N/A	15	\$5,164	-6.21%
Administrative Specialist II	\$6,705	14.7%	\$5,719	17	\$5,693	-15.08%
Assistant Engineer	\$5,239	-13.5%	\$5,946	18	\$5,978	14.11%
Field Operations Specialist I	\$3,534	N/A	N/A	10	\$4,046	14.48%
Field Operations Specialist II	\$6,076	28.5%	\$4,344	12	\$4,461	-26.58%
Field Operations Supervisor	\$6,705	19.7%	\$5,384	16	\$5,422	-19.13%
General Manager	\$22,342	1.5%	\$22,007	45	\$22,319	-0.10%
Land Resources Manager	\$14,559	-14.4%	\$16,655	39	\$16,655	14.40%
Senior Engineer/Project Manager	Proposed	N/A	N/A	33	\$12,428	N/A



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## Recommendation

Overview

## Implementation Alternatives

- If District retains current salary structure, i.e., 5-step ranges with 5% between steps, recommend matrix by formula
- Salary placement based on total compensation
- Bring classifications below market to median
- Lower salary ranges above market to median
- Y-rate (freeze) salaries that are above market



**DBC1** The report makes specific recommendations and these should be included. staff salary freeze and discussion should be addressed. Benefits and adverse impacts and costs for changes.

Daniel Cozad, 4/10/2019

Questions

Thank you!

## Recommendations

- Receive and file K&A report
- Provide feedback to consultant on finalizing reporting
- Board direction regarding compensation philosophy (i.e., median or other percentile?)
- Alternative compensation structures (e.g., open ranges with minimum/control point/maximum)
- Provide direction to staff for implementation



## San Bernardino Valley Water Conservation District

Helping Nature Store Our Water

Memorandum No. 1638

**To:** Board of Directors

**From:** Finance & Administration Committee/Daniel Cozad, General Manager

**Date:** April 17, 2019 Budget Workshop/May 23, 2018 Board Action

**Subject:** District and Enterprise Budget for Fiscal Year 2019-2020

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### **RECOMMENDATION**

Review, discuss in a workshop format and provide any feedback on the draft 2019-2020 District and Enterprise Budget for consideration in May.

### **BACKGROUND**

Staff prepared, and the Board approved the development plan for the District Budget and Groundwater Enterprise Budget in February 2019. The Board also approved the Groundwater Council (GC) Equitable Allocation as replacement payment of the groundwater charge for members of the GC. The Board authorized in its rate and budget the use of the Rate Stabilization Fund accumulated over the past few years and for the next two years to provide a ramp to allow Ag rates to transition.

The noticed rate was advertised in newspaper notices and provided by letter to producers advising of the Public Meeting and the Public Hearing for determining the groundwater charges set by the Board at the Public Hearing. In 2018 the board approved a 4% increase in Non-Ag rates and set Ag rates to the same basis as Non-Ag, with a three-year ramp-up covered by the rate stabilization fund. There was no opposition to this change. At the same time, the basin producers and the District approved the GC as an agreement to more fairly allocate costs of O&M and replenish the basin with imported water when available.

### **DISCUSSION**

During the last five years, the Groundwater Enterprise has been self-sufficient, albeit with the use of stabilization funds for the most recent years. Costs have been managed to stay within or below budget within revenue (including stabilization funding). The three quarters of the fiscal year appear to be on budget and staff has used this experience to project a budget for Enterprise operations and updated capital expense costs to support the Groundwater Enterprise.

In the fall of 2014, the District began working on GC formation which would provide an orderly method for producers to assure the sustainability of the groundwater basin and an alternative method

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#### **GENERAL MANAGER**

Daniel B. Cozad

for the payment of Conservation District spreading costs regularly paid under the groundwater charge. A large majority of participants approved the GC agreement in late 2017, and early 2018 and the GC agreement was considered effective on February 27, 2018. Fiscal 2019-2020 will be the second budget year for the GC funding mechanism. Several important entities still have not joined, West Valley Water District who wished to provide only support for the West End directly to SBVMWD, Riverside County interests under the Judgement and the City of Redlands who due to rates has not taken up the agreement. Of these, Riverside and Redlands continue to pay the Groundwater Charge under the California Water Code.

The following specific components make up elements of the budget and are described separately.

#### Updated Capital Equipment and Improvement Plan

In the 2016 Budget process the Board requested the full cost of capital improvements; repairs and equipment be included in the budget. Staff with a review of the Operations Committee and the Finance & Administration Committee updated the Capital Equipment and Improvement Plan (CEIP). The CEIP expenditures are reflected in the draft budget, but any changes will be made and incorporated into the District and Enterprise Budget. The CEIP shows full costs due to the uncertainty of permitting and staff time available to pursue the CEIP efforts. Some of the CEIP items in the budget include the following:

- Mill Creek Diversion improvements, permitting and construction
- Mill Creek Permitting and California Department of Fish and Wildlife permit, monitoring and documentation
- Redlands Plaza Roof Replacement
- Plunge Creek Conservation Construction
- Ongoing and new property security repairs – fencing, gates boulders, and barriers, etc.
- Mentone Shop Design and Construction
- Heavy equipment updates and replacements
- Continued land management, Mendoza and new lands maintenance and security
- Projects in cooperation with the Enhanced Recharge Project

#### 2019 Reserve Policy

The Reserve Policy has been revised to include the Active Recharge Transfer Project Reserve (ARTP) for the Capital component of the Partnership Agreement's ARTP conservation easement funding. This funding is held in a special purpose reserve for ARTP operations and capital costs.

#### Salary and Benefits

In September 2018, the Board authorized Koff & Associates to perform a Classification and Compensation Study for the Board. This process has been delayed by the consultant, but is presented as a part of the Budget workshop. This study may revise the salary schedules and ranges as well as have an overall impact on the budget in personnel costs and benefits, depending on if the Board makes changes in salary or benefits actually paid to employees.

#### **Budget Approach**

The budget approach recommended by staff includes the following efforts and activities:

- Develop and review the draft budget with the GC and groundwater charge partners
- Utilize the Groundwater Enterprise Budget to develop the proposed groundwater charge
- Review the draft budget with the Finance & Administration Committee or in a Board Workshop before submitting to the Board for approval
- Review other budgets with appropriate partners and stakeholders as appropriate
- Utilize feedback from all of the above in the development of the final budget proposal

### **Assumptions**

The budget process this year is expected to use similar assumptions and would be based on the same factors as the prior budgets. The budget also includes the following specific assumptions:

#### **Revenue**

- Groundwater Charge revenue based on actual charges paid in the prior year with a review from the agencies.
- Ag Rate transition over 3 years with funding from Rate Stabilization Reserve that is currently fully funded at \$200,000
- GC revenue as calculated by the EAM and paid by council members
- Non-Ag and Agricultural users who are not parties to the GC will continue to pay through the Groundwater Charge
- The property tax will be estimated with 2018 actual receipts
- Mining revenue will be estimated based on lease guaranteed annual minimum
- Interest revenue based on investment and projected investments from ARTP revenue offsetting some general fund and project costs
- Limited income from Wash Plan Implementation funding

#### **Expenses**

- Expenses are estimated on a zero basis or actual costs/estimates modified based on specific needs and actual 2017 costs.
- Board Per Diem and Staff COLA increases based on Bureau of Labor Statistics CPI-U All West at 3.1% [https://www.bls.gov/regions/west/news-release/consumerpriceindex\\_west.htm](https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm)
- In 2017 the Board directed staff to budget for Directors fees based on the CPI shown above
- Utilities increase at approximately 5-8% based on sector CPI or projected rate changes
- The salary forecast includes a raise pool of 5% as a percentage of total salaries which may be modified on the classification and compensation study by Koff & Associates

Based on the budget information developed the staff projects that a 5% increase in the groundwater charge is needed for 2019-2020.

### **Summary of 2018 Legal Changes**

For many years the courts have weighed several legal cases related to the interpretation of various limitations on rate setting required by voter initiatives including Proposition (Prop) 13, Prop 218 and Prop 26. These initiatives all sought to limit the ability of local governments to raise taxes and fees without voter approval. Several cases were monitored, and out of an abundance of caution, the District incorporated all requirements of the water code, Prop 218 and Prop 26 into the rate-setting

process for the groundwater charge. In a decision filed by the California Supreme Court in December 2017, the Court found that Groundwater Charges are not subject to Prop 218 but must meet the requirements of Prop 26. This requires that the charge or fee must: 1. be no more than necessary to cover the costs of the activity 2. be allocated in a manner which bears a fair or reasonable relationship to the burdens or benefits from the activity. Further, the Court essentially invalidated the California Water Code (CWC) Section 75594, which required a 3-5:1 non-Ag to Ag ratio for the charge. Historically, the District has followed the requirements of CWC Section 75594, which had the effect of providing a reduced groundwater charge for Agricultural production and allowed parks, golf courses, schools and cemeteries to enjoy the same rate. Since the inception of the groundwater charge, the District has always set the charge to recover the costs necessary to pay the costs of the service. The requirement that it be allocated in a manner related to the burden and benefit of the recharge replaces the statutorily-dictated cost ratio.

In setting the rates in 2018 under new legal parameters, the District did not believe sufficient factual record on variable costs between the agricultural or non-agricultural uses of groundwater production was available to propose a defensible distinction of rate based on relative burdens and benefits of the two categories of uses. No further information has come to light since that time. Further, the District has not attempted to allocate its internal costs or field maintenance expenses based upon the distinction in use. Because agricultural production is not limited to specific geographic areas within the District's boundaries, nor is there designated District facilities dedicated solely, or even primarily, to Agricultural or non-agricultural use, the District Board approved a unitary rate for all production, regardless of type of use.

This change affects approximately 30 producers who produced approximately 10,815 acre-feet from 52 wells that paid groundwater charges of approximately \$35,879 in 2017. These users will effectively face an increase in per acre-foot rates of groundwater charges, due to the court-mandated discontinuance of the protected rate status under the Water Code's ratio as implemented by the District at 3.6:1. Applying this change, they would have paid approximately \$131,300. Six users would be likely to be significantly affected by the change due to production. These are primarily Municipal Agricultural Users that will pay based on the Groundwater Council or another agreement.

Because of these issues in 2018, the Board approved a three-year transition process to increase from the Ag to the Non-Ag rate utilizing the Groundwater Charge Stabilization Reserve. In support of the change, staff took significant efforts to inform these producers of the change and give them every opportunity to participate in the process of setting the groundwater charge. Staff took the following actions at the Board's direction leading up to the 2018 rate change:

1. Produced and distributed information for all producers on the *Ventura v. UWCD* case and its implications (attached)
2. Held an informational workshop to explain the case and the likely changes and noting the February 14<sup>th</sup> Board meeting to select advertised rate
3. Mailed and advertised notices of Groundwater Charge change including a potential phase-in period
4. Coordinated with Groundwater Council Members
5. Public meeting at Board Meeting

## 6. Public Hearing to adopt rate at Board Meeting

During the information, workshop and hearing process no Ag ratepayers indicated any opposition to the changes in rates and those who sought information seemed to appreciate the Board's phase-in process for the rate. This year's draft budget includes year two of the phase-in of payees who formerly paid the Ag rate.

### **POLICY CONSIDERATIONS**

The Board considers the Groundwater Charge Rate on April 24, 2019. Attached to this memo are materials and detailed spreadsheets on revenue and expenses for the groundwater and all other enterprises. Staff has reviewed the costs to date for fiscal year and Enterprise revenue likely to be generated by the Groundwater Charge and that proposed to the Groundwater Council. Staff believes there is adequate information to project the 2019-2020 groundwater budget needs and is recommending the Board advertise a 5% increase in rates for the fiscal year. Should the Board not choose to use the Rate Stabilization Funds in this year, the increase would be closer to a 7% increase the following year. The Board has in prior years asked staff recommend changes to the rate that can keep any increase to 3-5% unless there is a significant policy or economic change. Other enterprises are operating within expected revenue.

### **FISCAL IMPACT**

Staff time for planning is included in the approved budget. Overall budgeted operating revenue increased by nearly \$700,000 due primarily related to ARTP interest revenue, groundwater charge revenue and Trust Reimbursement of management and the Wash Plan loan from the District. Overall expenditures increase by approximately \$510,000 due primarily to staff related costs for ARTP and groundwater operations. The development and coordination of the groundwater charge is supported by the Groundwater Recharge Enterprise. The impact to reserves without an increase in the groundwater charge is approximately \$19,325. By using the Rate Stabilization funds, the impact on agricultural producers can be limited. This usage would obviously reduce the Rate Stabilization Reserve. The GC has approved the proposed budget which limits the cost to agencies within the District boundaries and supports the Groundwater Enterprise although not all capital costs expected for the year, with the residual capital coming from capital reserves.

### **ALTERNATIVES**

Potential Board Actions include:

1. Provide feedback to staff and request a revised budget be presented for consideration of approval on May 22nd.
2. Provide staff direction on adjustments or issues with review prior to the May 22<sup>nd</sup> consideration of adoption or review other committees.
3. Other action identified by legal counsel or the board

### **ATTACHMENTS OR MATERIALS**

- Capital Equipment and Improvement Program List
- Draft Reserve Policy
- Draft Groundwater Enterprise Budget



**APPROVALS**

Elements Reviewed by the Finance & Administration Committee

Elements Reviewed by Operations Committee

Reviewed by General Manager

Reviewed by District Counsel

Reviewed in Budget Workshop April 17, 2018

SBVWCD Capital Projects and Needs  
Existing Facilities Capital Repair and Improvement Projects

Version 14 3/19/19

Continue in Budget

Discuss in workshop

CIP No.	Capital Equipment or Project	Cost Est.	Cost to Date	Budget		Status	Running Total
				Remaining	FY		
1	Mill Creek	\$750,000	\$303,932	\$446,068	2016-2017	Ongoing	\$446,068
	Mill Creek Diversion Improvement Design/Permitting	\$100,000				Ongoing	
	Mill Creek Diversion Improvement Implementation	\$500,000				New Start	
2	Plunge Creek	\$500,000	\$347,043	\$362,957	2016-2017	Ongoing	\$809,025
	Plunge Creek Restoration (Water and Habitat) Design/Permitting	\$50,000				Ongoing	
	Plunge Creek Restoration (Water and Habitat) Implementation	\$560,000				Planning	
3b	Sheds Replacement and Storage for Mentone Shop, with Bath facil.	\$280,000	\$0	\$280,000	2018-2019	New Start	\$1,089,025
4	Trails Planning Design and Coordination	\$45,000	\$45,000	\$0	#REF!	Complete	\$1,369,025
5	Redlands Plaza Parking Lot	\$70,000	\$100,000	\$0	2016-2018	Complete	\$1,339,025
6	Wash Plan HCP Endowment	\$55,000	\$55,000	\$0	2016-2017	Complete	\$1,339,025
7	Mill Creek/ River HCP Permitting	\$120,000	\$95,000	\$25,000	2016-2020	Ongoing	\$1,364,025
8	Dump Truck and other Capital Equipment	\$150,000	\$35,000	\$115,000	2016-2018	Ongoing	\$1,479,025
9	Fencing, gates, survey, topo, preliminary plans, etc. Mendoza	\$50,000	\$33,000	\$17,000	2018-2018	Ongoing	\$1,496,025
10	Capital Maintenance - Mill Creek - Basin #6 to #12 capacity improver	\$30,000	\$0	\$30,000	2017-2018	DELETED	\$1,526,025
11	Mill Creek North Canal Flume SB-88 Compliance	\$85,000	\$0	\$85,000	2017-2019	Replacement	\$1,611,025
12	Habitat and Water Recharge planning or permitting for Mendoza	\$120,000	\$0	\$120,000	2018-2020	Opportunity	\$1,731,025
13	Habitat Equipment Herbicide Sprayer and ATV and equipment	\$30,000	\$0	\$30,000	2019-2021	New Start	\$1,761,025
14	Canyon house demolition and cleanup	\$20,000	0	\$20,000	2019-2021	New Start	\$1,781,025
15	Canyon shop lead abatement maintenance and drainage grading	\$30,000	0	\$30,000	2019-2021	New Start	\$1,811,025
16	Capital Maintenance SAR Main canal to #11 Service Ramp Dike D	\$75,000	\$0	\$75,000	2019-2021	New Start	\$1,886,025
23	Aggressive Recharge Planning/Permitting Dredge and Fill	\$100,000	\$0	\$100,000	2019-2021	Permitting	\$1,986,025
31	Active Recharge Transfer Project Capital Funding Capital	\$36,000,000	\$0	\$36,000,000	2019-2020	New Start	\$37,986,025
32	Seven W acquisition - and Initial Needs \$50,000	\$3,588,988	\$3,538,988	\$50,000	2019-2021	New Start	\$38,036,025
33	Redlands Plaza Roof Replacement	\$100,000	\$0	\$100,000	2019-2021	New Start	\$38,136,025
Potential or Opportunity Projects							
17	Buffer Land Acquisitions and Security improvements	\$500,000	\$318,000	\$182,000	2016-2020	Opportunity	\$38,318,025
18	Water Recharge Mendoza Design	\$50,000	\$0	\$50,000	2017-2020	Opportunity	\$38,368,025
19	Water Recharge Mendoza Implementation	\$300,000	\$0	\$300,000	2017-2020	Conceptual	\$38,668,025
25	Community (Distributed) Recharge Planning	\$200,000	\$0	\$200,000	2017-2021	Conceptual	\$38,868,025
23	Aggressive Recharge Planning/Permitting - Mill	\$100,000	\$0	\$100,000	2017-2021	Conceptual	\$38,968,025
24	Borrow Pit basins bypass to pit SAR	\$75,000	\$0	\$75,000	2018	Conceptual	\$39,043,025
25	D9 Bulldozer/long reach excavator permitted cleaning D6T \$400K	\$500,000	\$0	\$500,000	2019	Potential	\$39,543,025
24	Aggressive Recharge Implementation	\$1,000,000	\$0	\$1,000,000	2019-2025	Conceptual	\$40,543,025
26	Community (Distributed) Recharge Implementation-Stormwater cap	\$2,000,000	\$0	\$2,000,000	2018-2030	Conceptual	\$42,543,025
27	Greenspot and Cone camp parking/staging and trailheads planning	\$50,000	\$0	\$50,000	2018-2026	Conceptual	\$42,593,025
28	Mining Area Multi-use Planning	\$100,000	\$0	\$100,000	2020-2025	Conceptual	\$42,693,025
29	Treatment Wetlands Planning	\$150,000	\$0	\$150,000	2020-2026	Conceptual	\$42,843,025
30	Greenspot/Cone camp parking/staging and trailheads	\$350,000	\$0	\$350,000	2018-2027	Conceptual	\$43,043,025
Total Budgeted Capital Cost		\$48,393,988	\$4,870,963	\$42,943,025			
Net of Grant		\$47,893,988		\$42,443,025			

Prior FYS or Other	Enterprises		Active Recharge
	GW	Land	
	577000		
\$150,000			
	\$500,000		
\$100,000		\$50,000	
		\$560,000	
	\$280,000		
\$45,000		\$45,000	
\$100,000		\$70,000	
\$55,000			
\$80,000	\$20,000	\$5,000	
\$35,000	\$115,000		
		\$17,000	
	\$30,000		
	\$85,000		
		\$120,000	
		\$30,000	
		\$20,000	
	\$30,000		
	\$75,000		
		\$100,000	
\$3,538,988		\$50,000	\$314,325
\$100,000			
		\$500,000	
	\$50,000		
	\$300,000		
		\$200,000	
		\$100,000	
	\$75,000		
	\$500,000		
	\$1,000,000		
		\$2,000,000	
		\$50,000	
		\$100,000	
	\$50,000	\$100,000	
		\$350,000	
\$4,203,988	\$3,687,000	\$4,467,000	\$314,325

## San Bernardino Valley Water Conservation District Policy

Policy Number 0001

Date: Proposed 4/17/2019

**Policy Name:** District and Enterprise Reserve Policy

**History:** **Adopted** 1/2011 revised 4/15/2013, 9/11/13, 11/19/14, 4/22/15, 5/31/17, and 5/22/18

**Application:** All SBVWCD Employees, Board Members, Enterprises, Partners and Financial Advisors

### GENERAL POLICY:

SBVWCD desires to better document and communicate its prudent reserve policy to identify the necessity, purpose, development, and use of District General and Enterprise reserves.

Additionally, the District needs to: 1) document a calculation methodology and/or maintained a level of reserves for all existing and future needs within the agency where reserve funds are required and/or necessary; 2) allocate and separate fund excess for similar use, restrict transfer without Board approval. The policy addresses the following:

Consideration of the establishment and development/continuation of a reserve fund will be decided based on the following criteria:

- Purpose and need for the reserve fund;
- Availability and source of funds to continue, replenish or establish the reserve;
- Operating expenditures approved by annual budgets or Groundwater Charge process;
- Current and future emergency repairs, capital expenditures and debt service requirements;
- Board approval or changes to the reserve policy.

SBVWCD recognizes the importance of operating an agency or company with prudent reserve levels in place that provides for unanticipated/emergency costs, should they arise within a budgeted fiscal year. These reserves are developed with enterprise fund balances and charges. None of the District's minimal property tax allocation is included in these reserves. This policy was established in conformance with the California Special Districts Association "Special District Reserve Guidelines" and the Little Hoover Commission Report on reserves in 2000 and Report #239 in 2017. Reserve revenue would be set aside to avoid requesting significantly increased funding from year to year from groundwater charge entities or other revenue sources and to ensure that the District can perform required critical tasks and respond to emergencies. The reserves developed and managed as part of this policy are specific to water conservation and recharge needs that are not supported by regional or statewide infrastructure plans.

### SCOPE:

The development of the enterprise model was approved and implemented based on the review of the District's operation and performance in prior fiscal years. The enterprise model requires a policy and process for transferring reserves. It is appropriate to identify and build a General Fund operating reserve to provide funding for both District particular contingencies and annual budget shortfalls. Not covered by this policy is the investment of reserve funds. This is contained in a separate detailed Statement of Investment Policy.

This policy will provide direction to staff in the following areas:

- Sources of funds and segregation of the accounts and reserves
- Level and/or target for a reserve;
- Limits placed on the use of reserves;
- Requirements for reporting trends for reserves
- Limitation of transfers without Board Approval;

**SPECIFIC RESERVE PROVISIONS:**

**A. Groundwater Recharge Enterprise Reserve**

The Groundwater Recharge Enterprise Reserve (GRER) shall be developed to fund general operating cash flow needs relative to the operation of the enterprise. Through the Groundwater Charge rate-setting process, Staff will informally coordinate with Groundwater Charge payees and Groundwater Council on the level rates and the reserve in accordance with this policy. Initially, it is proposed that the reserve level is set at an amount equal to 100% of the GRE operating budget or a target of \$1,250,000. Transfer of funds from the GRER will occur to cover the implementation of Groundwater related capital projects. These funds will be held in the Capital Project and Equipment reserve to offset work in progress and obligated implementation funding. The accumulation of one-year's operating budget to cover substantial emergency repairs or revenue shortfalls, as needed. The District's cost is higher during and in the year after a wet year, and the District's revenue is most elevated in drought years. This countercyclical relationship requires a higher reserve and prudent planning. The primary source of these funds is the District Groundwater Charge. Regular maintenance on basins is performed annually on some basins and included in the operating budget, but, the most expensive maintenance of basins is planned five-year, or longer cycles come from reserves. This results in higher costs after wet years when long-term maintenance is completed. Since 2011 the District has proportioned funding for exceptional wet year repairs and cleaning into GRER to have the funds available after wet year operations and avoid large swings in the Groundwater Charge.

An agreement with SBVMWD and WMWD provides separate funding for Enhanced Recharge operation and maintenance. This funding is distinct from funding received from the Groundwater Charge, and the uses of funds are very similar. A specific allocation of a portion of Enhanced Recharge funds annually to fund exceptional water year event costs is recommended. Assignment of a maximum of \$50,000 per year up to \$250,000 may be included in the GRER. The GW Emergency Repair target is considered fully funded at \$250,000.

**B. Groundwater Assessment Rate Stabilization Reserve**

This reserve is recommended to assist the District in providing stability and predictability in the Groundwater Assessment Fee. The reserve budget and excess funds will allow multi-year stability and support when costs increase or revenues decrease due to adverse weather, legal or other changes. This reserve will accumulate 10% of any net retained earnings of the Groundwater Enterprise from 2014 and will be budgeted at up to 5% of the total rate. This 5% may be phased in over time. The reserve shall no longer be budgeted when it reaches \$200,000.

**C. Active Recharge Transfer Projects**

In late 2018 the District executed a Partnership Agreement with San Bernardino Valley Municipal Water District. The Agreement provides for the provision of conservations easements to be sold and the revenue to be placed into a reserve to go toward the cost of planning, design, and implementation of the Active Recharge Projects Transfer Projects (ARTP). This reserve is set aside for this single revenue source and could also contain future grant funds for these projects. The fund could contain up to \$36,000,000 dedicated to these capital projects.

**D. Redlands Plaza Reserve**

The District's offices are in Redlands Plaza, and it manages the building for itself and its tenants. Also, other real property owned by the District that is leased is also operated by this enterprise. The Redlands Plaza Reserve (RPR) shall be developed solely of lease payments of the property leased up to an amount not to exceed the greater of 150% of the average annual maintenance costs or 50% of yearly rental

proceeds plus any capital improvement needed. For 2018 the target level is set at \$81,418. The purpose of the RPR is to accumulate funding to pay for major maintenance, upgrades, marketing, or emergency repairs such as the paving completed in 2017.

### **ED. Land Resources Reserve**

The Land Resources Reserve (LRR) shall be developed to fund general operating cash flow needs and emergency situations supporting land management, planning, habitat, Wash Plan needs, and other costs related to the Districts held lands. Through the payment of Aggregate royalties and additional revenue, the LRR will accumulate capital to be able to fund the management needs and establish security against future unexpected expenses related to the District's land holdings or capital projects including new land acquisition such as the Mendoza Property acquisition or amenities such as access of trails. The Little Hoover Report #239 in 2017 recommended reserves should be accumulated for climate change needs. Staff has not thoroughly evaluated potential impacts of climate change, but adjust capital projects or acquisition of lands related to climate change will be funded from this reserve if possible. Staff coordinates with Land Resource Partners on likely income for each fiscal year and plans for contributions or uses of this reserve fund.

Initially, in 2011, this reserve did not have funding contribution due to limited mining activities. Costs to the Land Resources Enterprise are funded primarily by mining royalties. For 2017, the reserve is increased to \$816,743. Future levels may be set by modifications or in the Annual Budget.

### **EF. Prepaid Royalties Reserve**

The District holds a \$5 Million prepaid royalty from Robertson's. This reserve is subject to call provisions in the contract with Robertson's and is invested in 1 year or shorter investments. This Prepaid Royalties Reserve (PRR) is intended to assure the District from Robertson's for the long-term lease of District property and the payment of future royalties. District revenue from interest may be used in the General Fund or fund the PRR if identified in the Annual Budget.

## **General Fund Reserves**

### **1. General Liability Fund Reserve**

This reserve is to secure funding to the General Fund for District operations in time of temporary deficit and to balance the large swings in District cash flow. The sources of funding to the District are ephemeral and tend toward moving together so when one revenue source is down; others are as well. Thus, the District needs to have long-term reserves and short-term operating funds and capital.

If there are urgent needs and possible unforeseen costs after the District sets rates and or expenses which are over budget the District will use the General Fund Reserve (GFR). This reserve accumulates funds for anticipated General Fund liabilities and allows the District flexibility to operate even in down economic cycles. Because the General Fund itself does not generate funding, it is often in need of Board approved transfers.

This reserve will be budgeted each year to increase and/or decrease based on annual operating expenditures of the General Fund and yearly decisions made by the Board. It is envisioned that this reserve level balance once achieved, will be maintained at a level equal to approximately two years of General Fund operating expenses, currently roughly \$1,250,000. However, this level is ambitious given existing revenue sources to the General Fund. The General Fund has several components described below for specific purposes, uses and limitations.

**A. Operating Fund Levels**

The Board has established an “Operating Fund” as a subset of the General Fund Reserve. This fund, not to exceed \$300,000, is determined as a limit to what may be withdrawn by the General Manager, from investments to meet the projected operating cash flow needs of the District within the budget year. Because revenue and expense timing, as well as contract reimbursements, do not align with expenses, this Operating Funding is essential. Costs vary from year to year; therefore the Operating Fund level should be reviewed and may be modified by the Board as part of the Annual Budget process. The General Manager shall not transfer operating funds from investments beyond the level of the Operating Fund without Board approval.

Additionally, specific projects (such as the Wash Plan and Plunge Creek) will have project funding that must be explained in the District Annual Budget, but such funds are not received or expended with regard to the fiscal year. Planned spending of these project funds will be identified in the budget to the extent possible and will be subject to the segregation requirements of the Reserve Policy, as fiduciary funds but are not technically reserves for other purposes.

**B. Compensated Absences Reserve**

The Board established this reserve to reflect the set aside of earned but unpaid annual leave, sick time and vacation. The purpose of the reserve is to ensure the District can pay for sick or vacation at employee separation.

**C. PERS Employer Contribution and Post Employment Expense Reserve**

The District has limited post-employment liabilities due to its prudent management of benefits. The District shall review the actuarial report provided by, CALPERS or OPEB Report to provide reserve funding adequate to fund projected post-employment expenses. In May 2014 the Board allocated the total of the Post Employment Reserve to the CalPERS OPEB Trust to hold funds for the OPEB liability. No funding is included in this reserve due to the Trust.

This reserve also provides funding for the District to protect against future fluctuations in the employer contribution as witnessed over the past several years. SBVWCD, like most agencies, was not obligated to contribute to the PERS retirement program as interest rates and earnings exceeded the projected liabilities of the retirement fund. Over the past few years, the SBVWCD Employer Contribution has increased, and additional increases are forecasted for the future. This reserve will be created to set aside funds at 7% of payroll even when the requested contribution from PERS falls below this level. No contribution and/or set aside will be required at this time; however if the Board determines it may develop funding to offset future CalPERS Rate increase risk.

**D. Self-Insurance Reserve**

This reserve is to provide insurance protection to the District for losses that could arise from the property, general liability, and worker’s compensation claims. The reserve should be maintained at a level that together with SBVWCD’s existing insurance policies would adequately protect the District. The Self-Insurance Reserve (SIR) will accumulate funds at an annual rate of \$5,000 earning interest allocated on balances maintained. The fund shall be utilized to cover insurance losses experienced by the agency that may or may not be awaiting insurance claim reimbursement or deductibles. The agency shall cease to contribute set-aside funds upon reaching a \$50,000 balance.

### **F. Capital Improvement Project and Equipment Reserve**

This reserve is to provide multi-year funding to support current ongoing work-in-progress, future capital projects and equipment identified and approved by the Board in the District plans and budgets. Costly equipment or vehicles are budgeted, and reserves are maintained as an alternative to funding depreciation in the budget process. The District has reviewed its capital improvement and equipment reserve based on capital repairs and equipment. This reserve target was initially set at \$400,000 in 2015 and has been increased to \$750,000 to accommodate near-term capital needs primarily for Mill and Plunge Creek projects and should be increased as these projects come to construction.

### **CLARIFICATIONS:**

#### Restricted Reserves

The only funds classified as restricted are those which are expressly governed by a written contract with the agency or outlined within the “bond covenants” of a bond issue. The District currently holds no restricted reserves but does hold fiduciary funds contributed by others for the Wash Plan HCP.

#### Unrestricted Reserves

Reserve levels classified as unrestricted are set by SBVWCD Board Policy. The Board may modify or transfer funds between reserves by Board action.

### **Reserve and Enterprise Transfers, Loans and Approval**

The District Board has authority over all transfers and loans among enterprises and their Reserve accounts. The Board delegates day to day management of the funds of the enterprises to the General Manager. Under this authority, the General Manager may approve the transfer/loan of funds from one enterprise/reserve to/from another within the fiscal year in an amount not to exceed \$50,000. Such transfers/loans must be repaid within the same fiscal year, and accrued interest (at the LAIF rate) is due to the lending enterprise reserve from the borrowing enterprise reserve. Invested funds are pooled, and interest is allocated to the general fund unless specifically identified. Transactions above this limit or which will extend past the end of the fiscal year shall be disclosed and approved by the Board unless included in the annual budget.



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DRAFT 2019-2020 Budget							2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:			
INCOME:																								
4012	INTEREST INCOME-LAIF	4,500.00	11,709.08	15,000.00	15,500.00	20,000.00	20,000.00	100.00%		0.00			0.00			0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST	32,500.00	31,639.57	66,279.14	33,943.10	66,443.10	66,443.10	100.00%		0.00		Groundwater Totals	0.00			0.00			0.00			0.00		
4014	INTEREST INCOME-CA CREDIT UNION	26,000.00	3,418.10	3,500.00	-22,400.00	3,600.00	3,600.00	100.00%				\$ 972,859	0.00			0.00			0.00			0.00		
4015	INTEREST INCOME-UBS	22,000.00	18,781.58	37,563.16	14,000.00	36,000.00	36,000.00	100.00%				\$ 502,859	0.00			0.00			0.00			0.00		
4016	INTEREST INCOME ARTP				450,000.00	450,000.00	112,500.00	25.00%	2.6% of 18 M		0.00%		0.00%			0.00%			337,500.00	75%		0.00		
4021	GROUNDWATER CHARGE-AG	23,926.20	14,635.55	23,926.20	73,102.15	97,028.35	0.00			97,028.35	100.00%	PER OFFSET	0.00			0.00			0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	40,993.72	347,166.35	40,993.72	364,836.68	405,830.40	0.00		Adjusted Ag Non-Ag per s	405,830.40	100.00%	5% INCREASE	0.00			0.00			0.00			0.00		
4024	GROUNDWATER COUNCIL REVENUE	893,577.00	481,377.00	893,577.00	-423,577.00	470,000.00	0.00			470,000.00	100.00%	PROPOSED	0.00			0.00			0.00			0.00		
4031	PLANT SITE CEMEX	48,000.00	20,000.00	48,000.00	0.00	48,000.00	0.00			0.00			0.00			48,000.00	100.00%	PER LEASE MIN	0.00			0.00		
4032	CEMEX - ROYALTY/LEASE	586,000.00	195,333.32	586,000.00	0.00	586,000.00	0.00			0.00			0.00			586,000.00	100.00%	Per Lease Agreement	0.00			0.00		
4036	AGGREGATE MAINTENANCE	40,000.00	23,243.50	40,000.00	0.00	40,000.00	0.00			0.00			0.00			40,000.00	100.00%	EST FROM 2010	0.00			0.00		
4040	MISCELLANEOUS INCOME	10,000.00	1,830.00	10,000.00	0.00	10,000.00	7,500.00	75.00%	ESTIMATE	0.00			0.00			2,500.00	25.00%	ESTIMATE	0.00			0.00		
4050	PROPERTY TAX	104,135.47	43,232.31	104,135.47	18,009.86	122,145.33	122,145.33	100.00%	+5%	0.00			0.00			0.00			0.00			0.00		
4055	SBVMWD LEASE AGREEMENT	385,696.19	395,205.47	395,205.47	25,317.50	411,013.69	184,956.16	45.00%	+1.4% CPI	226,057.53	55.00%	0.6% EST. CPI-U CUURA4215	0.00			0.00			0.00			0.00		
4062	MENTONE PROPERTY INCOME	22,800.00	11,700.00	11,800.00	-22,700.00	100.00	0.00		Actual Rent	0.00			100.00	100.00%	PER LEASE	0.00			0.00			0.00		
4065	REDLANDS PLAZA	170,798.18	84,800.79	170,798.18	1,310.01	172,108.19	0.00		Vacancy likely	0.00			172,108.19	100.00%	Est. via revised leases	0.00			0.00			0.00		
4066	REDLANDS PLAZA CAM	35,000.00	18,048.60	35,000.00	5,191.90	40,191.90	0.00		Vacancy likely	0.00			40,191.90	100.00%	Est. via revised leases	0.00			0.00			0.00		
4080	EXCHANGE PLAN	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00			0.00			0.00		
4025	WASH PLAN REVENUE * from Reserves	100,000.00	100,181.42	110,000.00	110,000.00	210,000.00	0.00		Processing Complete	0.00			0.00			0.00			0.00			210,000.00	100.00%	
4086	PLUNGE CREEK IRWMP Grant	150,000.00	0.00	150,000.00	50,000.00	200,000.00	0.00		Per Plunge Creek Budget/	0.00			0.00			200,000.00	100.00%		0.00			0.00		
4998	RATE STABILIZATION *From Reserves	22,223.00	0.00	22,223.00	0.00	22,223.00	0.00			22,223.00	100%		0.00			0.00			0.00			0.00		
4999	TRUST REIMBURSEMENT WASH PLAN	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00			0.00			0.00			0.00			0.00			100,000.00	100.00%	From Trust proceeds
TOTAL INCOME:		2,848,149.76	1,802,302.64	2,891,001.34	692,534.20	3,540,683.96	553,144.59			1,251,139.28			212,400.09			876,500.00			337,500.00			310,000.00		
EXPENSES:																								
5080	LAFCO CONTRIBUTION/FEES	3,000.00	5,000.00	5,000.00	0.00	3,000.00	3,000.00	100.00%	LAFCO Charges	0.00			0.00			0.00			0.00			0.00		
5120	MISC. PROFESSIONAL SERVICES	130,000.00	61,146.27	130,000.00	0.00	130,000.00	39,000.00	30.00%	Includes GSC Support	27,300.00	21.00%	GSC and Bio Support	0.00	0.00%		63,700.00	49.00%		0.00			0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	30,000.00	50,025.25	60,025.25	0.00	30,000.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			0.00			30,000.00	100.00%	Per Wash Plan Budget
5123	HABITAT MANAGEMENT-WP				120,000.00	120,000.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			0.00			120,000.00	100.00%	Per Wash Plan Budget
5124	PLUNGE CREEK PROFESSIONAL SERVICES	150,000.00	74,424.85	150,000.00	0.00	150,000.00	0.00		Per Plunge Creek Budget	7,500.00	5.00%		0.00			142,500.00	95.00%	Plunge Creek Budget	0.00			0.00		
5125	ENGINEERING SERVICES	18,000.00	0.00	18,000.00	0.00	18,000.00	0.00			18,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00			0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00			0.00			0.00			1,000.00	100.00%		0.00			0.00		
5133	Regional River HCP Contribution CIP #7	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00			18,750.00	75.00%		0.00			6,250.00	25.00%		0.00			0.00		
5143	SBVCT District Contribution	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00	100.00%	Conservation Trust Support	0.00			0.00		
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00											



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DRAFT 2019-2020 Budget		2019 BUDGET:	% BUDGET						BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:		% BUDGET	BASIS:	2019 BUDGET:	% BUDGET
6018	JANITORIAL SERVICES	9,108.89	3,883.00	9,108.89	0.00	9,108.89	9,108.89	100.00%		0.00			0.00	0.00%		0.00			0.00			0.00				
6019	JANITORIAL SUPPLIES	500.00	161.10	500.00	0.00	500.00	300.00	60.00%		200.00	40.00%	FACILITIES SHARE	0.00			0.00			0.00			0.00				
6020	VACANCY MARKETING-REDLANDS PLAZA	5,500.00	131.36	3,500.00	0.00	5,500.00	0.00			0.00			5,500.00	100.00%	RENTAL SUPPORT	0.00			0.00			0.00				
6027	COMPUTER SOFTWARE	600.00	0.00	600.00	0.00	600.00	450.00	75.00%		30.00	5.00%	FACILITIES SHARE	60.00	10.00%		60.00	10.00%		0.00			0.00				
6030	OFFICE SUPPLIES	3,750.67	510.65	3,750.67	0.00	3,750.67	3,000.54	80.00%		187.53	5.00%	FACILITIES SHARE	375.07	10.00%		187.53	5.00%		0.00			0.00				
6033	OFFICE EQUIPMENT RENTAL	9,500.00	3,531.32	9,500.00	0.00	9,500.00	7,125.00	75.00%		475.00	5.00%	FACILITIES SHARE	1,425.00	15.00%		475.00	5.00%		0.00			0.00				
6036	PRINTING	980.00	940.02	980.00	0.00	980.00	490.00	50.00%		392.00	40.00%	GW Charge	0.00			98.00	10.00%		0.00			0.00				
6039	POSTAGE AND OVERNIGHT DELIVERY	1,200.00	207.00	1,200.00	0.00	1,200.00	660.00	55.00%		300.00	25.00%	GW Charge	120.00	10.00%		120.00	10.00%		0.00			0.00				
6042	PAYROLL PROCESSING FEES	2,523.50	1,032.08	2,523.50	0.00	2,523.50	2,523.50	100.00%	Actuals	0.00			0.00			0.00			0.00			0.00				
6045	BANK INVESTMENT SERVICE CHARGES	2,575.00	164.00	2,575.00	0.00	2,575.00	2,575.00	100.00%		0.00			0.00			0.00			0.00			0.00				
6051	UNIFORMS	2,200.00	737.97	2,200.00	0.00	2,200.00	660.00	30.00%		1,540.00	70.00%	Field Uniforms	0.00			0.00			0.00			0.00				
6060	OUTREACH	60,000.00	710.00	60,000.00	0.00	60,000.00	21,000.00	35.00%	BTAC Coop + Board Outre	15,000.00	25.00%	share by mission	0.00			19,950.00	33.25%		0.00			4,050.00	6.75%			
6087	EDUCATIONAL REIMBURSEMENT	5,000.00	2,500.00	5,000.00	0.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00			0.00			0.00				
6090	SUBSCRIPTIONS/PUBLICATIONS	1,210.00	830.47	1,210.00	0.00	1,210.00	1,210.00	100.00%		0.00			0.00			0.00			0.00			0.00				
6091	PUBLIC NOTICES	3,200.00	292.95	3,200.00	0.00	3,200.00	640.00	20.00%	Ordinance Change	2,560.00	80.00%	% OF 2010	0.00			0.00			0.00			0.00				
6093	MEMBERSHIPS	20,860.20	17,641.67	20,860.20	0.00	20,860.20	20,860.20	100.00%	ACWA CSDA Etc.	0.00			0.00			0.00			0.00			0.00				
BENEFITS:									Benefit Total			466,655.20														
6110	VISION INSURANCE	2,305.43	993.72	2,305.43	288.18	2,593.61	337.17	13%		1,423.89	45%	Based on percent of hours	126.57	4%		316.42	10%		664.48	21%		221.49	7%			
6120	WORKER'S COMP INSURANCE	12,549.82	3,165.94	12,549.82	3,321.12	15,870.94	2,063.22	13%	BASE ON LABOR/reduced	8,713.15	45%	Based on percent of hours	774.50	4%		1,936.26	10%		4,066.14	21%		1,355.38	7%			
6130	DENTAL INSURANCE	9,841.93	4,211.52	9,841.93	1,292.54	11,134.47	1,447.48	13%	BASE ON LABOR	6,112.82	45%	Based on percent of hours	543.36	4%		1,358.41	10%		2,852.65	21%		950.88	7%			
6150	MEDICAL INSURANCE	177,170.94	76,352.16	177,170.94	21,872.51	199,043.45	25,875.65	13%	Policy Reduction	109,274.86	45%	Based on percent of hours	9,713.32	4%		24,283.30	10%		50,994.93	21%		16,998.31	7%			
6150.01	MEDICAL EMPLOYEE CONTRIBUTION	-27,635.26	-11,176.44	-27,635.26	-3,324.84	-30,960.10	-4,024.81	13%		-13,932.05	45%		-1,238.40	4%		-3,096.01	10%		-6,501.62	21%		-2,167.21	7%			
6160	PAYROLL TAXES - EMPLOYER	56,821.10	17,453.82	56,821.10	18,676.63	75,497.73	9,814.70	13%	Consolidated costs 2014	41,448.25	45%	Based on percent of hours	3,684.29	4%		9,210.72	10%		19,342.52	21%		6,447.51	7%			
6170	PERS RETIREMENT	146,798.16	82,986.14	146,798.16	46,676.94	193,475.10	25,151.76	13%	Noticed Increase	106,217.83	45%	Based on percent of hours	9,441.58	4%		23,603.96	10%		49,568.32	21%		16,522.77	7%			
6170.01	PERS EMPLOYEE CONTRIBUTION	-30,611.86	-25,096.84	-42,851.86	-13,758.42	-44,370.28	-5,768.14	13%		-19,966.63	45%		-1,774.81	4%		-4,437.03	10%		-9,317.76	21%		-3,105.92	7%			
SALARIES:									Overhead Offset 22%																	
6210	OVERTIME						0.00					585,893.65	0.00			0.00			0.00			0.00				
6230	REGULAR SALARIES	826,099.77	358,813.38	826,099.77	242,621.78	1,068,721.55																				
Sub	Field Supervisor	82,856.49	38,079.72	82,856.49	4,828.49	87,684.98	0.00	0.00%	COLA 3.1%/RP - EMP PBs	106,975.67	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%			
Sub	Field Operations Spec I	46,588.51	21,837.48	46,588.51	4,243.36	50,831.87	0.00	0.00%	COLA 3.1%/RP - EMP PBs	62,014.88	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%			
Sub	Field Operations Spec I					43,680.00	0.00	0.00%	COLA 3.1%/RP - EMP PBs	42,631.68	80.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		10,657.92	20.00%		0.00	0.00%			
Sub	Lands Resources Mgr.	178,911.55	80,592.11	178,911.55	11,594.51	190,506.06	19,050.61	10.00%	COLA 3.1%/RP - EMP PBs	92,966.96	40.00%	Salary+overhead 22% time	0.00	0.00%		46,483.48	20.00%		11,620.87	5.00%		58,104.35	25.00%			
Sub	Admin Services Spec.	81,912.13	37,329.72	81,912.13	3,821.27	85,733.40	34,293.36	40.00%	COLA 3.1%/RP - EMP PBs	41,837.90	40.00%	Salary+overhead 22% time	10,459.47	10.00%		5,229.74	5.00%		5,229.74	5.00%		0.00	0.00%			
Sub	Admin Services Spec.	77,437.65	35,740.87	77,437.65	7,047.64	84,485.29	21,121.32	25.00%	COLA 3.1%/RP - EMP PBs	30,921.62	30.00%	Salary+overhead 22% time	25,768.01	25.00%		15,460.81	15.00%		5,153.60	5.00%		0.00	0.00%			
Sub	Senior Engineer					145,600.00	0.00	0.00%	COLA 3.1%/RP - EMP PBs	35,526.40	20.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		142,105.60	80.00%		0.00	0.00%			
Sub	Assistant Engineer	45,750.95	25,329.82	45,750.95	22,032.44	67,783.39	0.00	0.00%	COLA 3.1%/RP - EMP PBs	41,347.87	50.00%	Salary+overhead 22% time	0.00	0.00%		4,134.79	5.00%		33,078.30	40.00%		4,134.79	5.00%			
Sub	GIS Intern/contract	15,348.47	5,894.05	15,348.47	1,168.40	16,516.87	0.00	0.00%	COLA 3.1%/RP - EMP PBs	20,150.58	100.00%	Salary+overhead 22% time	0.00	0.00%		0.00	0.00%		0.00	0.00%		0.00	0.00%			
Sub	General Manager	247,018.01	114,009.61																							

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DRAFT 2019-2020 Budget		2019 BUDGET:	% BUDGET						BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET	BASIS:	2019 BUDGET:	% BUDGET
Multiyear Capital projects																										
7010	MATERIALS	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00					6,000.00	50.00%	Field Security Changes	0.00			6,000.00	50.00%		0.00			6,000.00	50.00%	
7055	PLUNGE CREEK PROJECT CIP #2	462,228.00	0.00	462,228.00	-99,271.00	362,957.00	0.00					72,591.40	20.00%	20% recharge	0.00			290,365.60	80.00%	Match Funding for PCC	0.00			0.00		
	LAND & BUILDINGS			0.00	0.00																					
7110	PROPERTY - CAPITAL REPAIRS	175,000.00	0.00	175,000.00	0.00	175,000.00	0.00					35,000.00		CIP #11 #14 #15 #16 #32	100,000.00			40,000.00		Gates	0.00			0.00		
7120	PROPERTY - LAND PURCHASE	0.00	0.00	0.00	0.00	0.00														0.00				0.00		
7130	MENTONE PROPERTY (HOUSE) CAPITAL	0.00	10,500.00	0.00	25,000.00	25,000.00	0.00					0.00			25,000.00	100.00%	curb/driveway	0.00		0.00			0.00		0.00	
7140	MENTONE PROPERTY (SHOP) CIP #3	200,000.00	0.00	200,000.00	20,000.00	220,000.00	0.00					220,000.00	100.00%		0.00			0.00		0.00			0.00		0.00	
7160	MENDOZA PROPERTY CIP #9 #12	165,000.00	0.00	165,000.00	-28,000.00	137,000.00												137,000.00	100.00%		0.00			0.00		
	EQUIPMENT & VEHICLES			0.00	0.00																					
7210	COMPUTER HARDWARE CAPITAL REPAIR	5,000.00	0.00	5,000.00	0.00	5,000.00	3,750.00	75.00%				1,250.00	25.00%	Allocation basis 2011	0.00			0.00			0.00			0.00		
7220	COMPUTER SOFTWARE	10,000.00	4,259.00	10,000.00	0.00	10,000.00	2,000.00	20.00%				3,000.00	30.00%	Allocation basis 2011	0.00			4,000.00	40.00%		0.00			1,000.00	10.00%	
7230	FIELD EQUIPMENT / VEHICLES CIP #8 & #9	145,000.00	0.00	145,000.00	0.00	145,000.00	0.00					145,000.00	100.00%		0.00			0.00			0.00			0.00		
7240	OFFICE EQUIPMENT	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	100.00%				0.00			0.00			0.00			0.00			0.00		
	PROFESSIONAL SERVICES:				0.00																					
7126	ARTP ENGR/PROF SERVICES #23 #31				450,000.00	450,000.00	0.00					0.00	0.00%		0.00	0.00%		0.00	0.00%	450,000.00	100%			0.00		
7150	MILL CREEK DIVERSION PROJECT CIP #1	479,200.00	0.00	479,200.00	-33,132.00	446,068.00	0.00					446,068.00	100.00%	In WIP Acct until completion	0.00			0.00			0.00			0.00		
7438	ENGINEERING SERVICES-OTHER	125,000.00	0.00	125,000.00	0.00	125,000.00	0.00					37,500.00	30.00%	Mill Creek O&M Plans	0.00			87,500.00	70.00%	Mill Creek O&M Plans	0.00			0.00		
CAPITAL EXPENSE				1,779,928.00	14,759.00	1,779,928.00	334,597.00	2,114,525.00	7,250.00			966,409.40			125,000.00			564,865.60			450,000.00			7,000.00		
CAPITAL REVENUE								484,365.60	0.00			69,000.00			125,000.00			290,365.60			0.00			0.00		
CAPITAL SUBTOTAL ANNUAL NET								-1,636,159.40	-7,250.00			-897,409.40			0.00			-274,500.00			-450,000.00			-7,000.00		
RESERVE CONTRIBUTION OR (-USE)						TOTAL	-3,177,659	-1,438,230.63	19,332.54			-921,736.50	otal Multi year Pay Go Capital Project	-103,681.44				-227,020.67			-499,417.61	FROM CAPITAL Reserve ARTP			-6,904.92	