



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

Finance/Public Relations/Education and Personnel Standing Committee Special Meeting Agenda

Committee Members: Director McBride & Director McKenzie

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92284**

**March 18, 2020
Time – 4:00 P.M.**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. APPROVAL OF AGENDA**

Discussion and Action Items - The Board of Directors and Staff will discuss the following items, and the Board will consider taking action, if so inclined.

The Public is invited to comment on any item on the agenda during discussion of that item.

When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

- 5. PARS 115 Investment Trust Recommendation**
- 6. CalPERS Statutory Reportable Compensation: Uniform Allowance**
- 7. Fiscal Year 2019-2020 Mid-Year Budget Review**
- 8. Review 2020 Social Security Cost-of-Living Adjustment and Discuss a Recommendation to the Full Board for All Regular Staff and General Manager**
- 9. Discuss an Updated Organizational Structure and Need for Salary Study**
- 10. Update to Resolution No. 18R-14 Agency Drug and Alcohol Testing Program for Safety-Sensitive Employees in Accordance with the Department of Transportation and Federal Highway Administration Regulations**

11. Consent Items – The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. FPREP Committee Meeting Minutes, November 20, 2019

Recommended Action:

Approve as presented (Items a):

12. Public Comment Period

Any person may address the Board on any matter within the Agency’s jurisdiction on items not appearing on this agenda.

When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three minutes to provide their public comment. State Law prohibits the Board of Directors from discussing or taking action on items not included on the agenda.

13. Verbal Reports - Including Reports on Courses/Conferences/Meetings.

1. Committee Members’ Comments/Reports
2. General Manager’s Report

14. Adjournment

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted in the main lobby of the Bighorn-Desert View Water Agency, 622 S. Jemez Trail, Yucca Valley, CA not less than 72 hours if prior to a Regular meeting, date and time above; or in accordance with California Government Code Section 54956 this agenda has been posted not less than 24 hours if prior to a Special meeting, date and time above.

As a general rule, agenda reports or other written documentation have been prepared or organized with respect to each item of business listed on the agenda.

Copies of these materials and other disclosable public records in connection with an open session agenda item, are also on file with and available for inspection at the Office of the Agency Secretary, 622 S. Jemez Trail, Yucca Valley, California, during regular business hours, 8:00 A.M. to 4:30 P.M., Monday through Friday. If such writings are distributed to members of the Board of Directors on the day of a Board meeting, the writings will be available at the entrance to the Board of Directors meeting room at the Bighorn-Desert View Water Agency.

Internet: Once uploaded, agenda materials can also be viewed at www.bdvwa.org

Public Comments: You may wish to submit your comments in writing to assure that you are able to express yourself adequately.

Per Government Code Section 54954.2, any person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, should contact the Board's Secretary at 760-364-2315 during Agency business hours.

ITEM #5

**BIGHORN DESERT VIEW WATER AGENCY STANDING COMMITTEE
FINANCE/PUBLIC RELATIONS/EDUCATION/PERSONNEL
AGENDA ITEM SUBMITTAL**

Meeting Date: March 18, 2020

To: FPREP Committee Members

Budgeted: N/A
Budgeted: N/A
Budgeted Amount: N/A
Cost: N/A

From: Marina D. West

General Counsel Approval: N/A
CEQA Compliance: N/A

Subject: PARS 115 Investment Trust Recommendation

SUMMARY

On February 25, 2020 the Board affirmed its interest in investing with the PARS 115 Trust as a mechanism to manage the CalPERS Unfunded Liability.

Staff is recommending a formula for investment which results in interest earnings greater than the Local Agency Investment Fund (LAIF) without adding too much risk to the investment principle.

The recommended strategy is to: invest \$100,000 per year into the PARS 115 Trust with the goal of ultimately funding the Trust to a total of \$700,000; holding the investment for at least 5 years prior to any withdrawals and to enter into PARS 115 Trust at the investment level no riskier than “Moderately Conservative”.

RECOMMENDATION

Committee to review recommendation and provide input to staff on how to proceed.

BACKGROUND/ANALYSIS

Staff met with the Agency’s accounting/finance consultant to develop a recommendation for investment in the PARS 115 Trust. The recommendation developed is based on keeping the Agency’s funds safe and liquid before considering yield.

- Annually invest no more than \$100,000.
- Invest to achieve a total balance not to exceed \$700,000.
- Invest in no more than “Moderately Conservative” approach keeping in mind that any earnings greater than LAIF is the goal.
- Maintain the balance in the PARS 115 trust for a minimum of 5 years prior to any disbursements.
- After 5 years begin drawing off money to offset general fund expenses to CalPERS UAL or CalPERS payroll liabilities.

Staff and our accounting/financial consultant will be present at the meeting to answer any questions and discuss alternative options anyone might be considering as an alternative to this strategy.

PRIOR RELEVANT BOARD ACTION(S)

02/25/2020 Motion No. 20-016 motion to pay off the Side Fund of approximately \$54,554 as of June 30, 2020 and directed staff to return to the finance committee to further vet how to start the 115 Trust.

01/07/2020 Special Board Workshop - Public Agency Retirement Services (PARS) Pension Rate Stabilization Program – Section 115 Trust as a Tool to Address the Agency’s CalPERS Employee Pension Unfunded Accrued Liability

11/20/2019 Special Finance/Public Relations/Education/Personnel Standing Committee Agenda: CalPERS Unfunded Liability – Funding Options.

09/18/2019 Finance/Public Relations/Education/Personnel Standing Committee Agenda: Consider recommending a budget adjustment to pay the CalPERS “Side Fund” in FY2019/20 saving the Agency approximately \$18,775 in interest.

AGREEMENT FOR ADMINISTRATIVE SERVICES

This agreement (“Agreement”) is made this ____ day of _____, 2020, between Phase II Systems, a corporation organized and existing under the laws of the State of California, doing business as Public Agency Retirement Services and PARS (hereinafter “PARS”) and the [Agency Name] (“Agency”).

WHEREAS, the Agency has adopted the PARS Public Agencies Post-Employment Benefits Trust for the purpose of pre-funding pension obligations and/or OPEB obligations (“Plan”), and is desirous of retaining PARS as Trust Administrator to the Trust, to provide administrative services.

NOW THEREFORE, the parties agree:

1. **Services.** PARS will provide the services pertaining to the Plan as described in the exhibit attached hereto as “Exhibit 1A” (“Services”) in a timely manner, subject to the further provisions of this Agreement.
2. **Fees for Services.** PARS will be compensated for performance of the Services as described in the exhibit attached hereto as “Exhibit 1B”.
3. **Payment Terms.** Payment for the Services will be remitted directly from Plan assets unless the Agency chooses to make payment directly to PARS. In the event that the Agency chooses to make payment directly to PARS, it shall be the responsibility of the Agency to remit payment directly to PARS based upon an invoice prepared by PARS and delivered to the Agency. If payment is not received by PARS within thirty (30) days of the invoice delivery date, the balance due shall bear interest at the rate of 1.5% per month. If payment is not received from the Agency within sixty (60) days of the invoice delivery date, payment plus accrued interest will be remitted directly from Plan assets, unless PARS has previously received written communication disputing the subject invoice that is signed by a duly authorized representative of the Agency.
4. **Fees for Services Beyond Scope.** Fees for services beyond those specified in this Agreement will be billed to the Agency at the rates indicated in the PARS’ standard fee schedule in effect at the time the services are provided and shall be payable as described in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with a detailed description of the services, terms, and applicable rates for such services. Such services, terms, and applicable rates shall be agreed upon in writing and executed by both parties.
5. **Information Furnished to PARS.** PARS will provide the Services contingent upon the Agency providing PARS the information specified in the exhibit attached hereto as “Exhibit 1C” (“Data”). It shall be the responsibility of the Agency to certify the accuracy, content and completeness of the Data so that PARS may rely on such information without further audit. It shall further be the responsibility of the Agency to deliver the Data to PARS in such a manner that allows for a reasonable amount of time for the Services to be performed. Unless specified in Exhibit 1A, PARS shall be under no duty to question Data received from the Agency, to compute contributions made to the

Plan, to determine or inquire whether contributions are adequate to meet and discharge liabilities under the Plan, or to determine or inquire whether contributions made to the Plan are in compliance with the Plan or applicable law. In addition, PARS shall not be liable for non performance of Services to the extent such non performance is caused by or results from erroneous and/or late delivery of Data from the Agency. In the event that the Agency fails to provide Data in a complete, accurate and timely manner and pursuant to the specifications in Exhibit 1C, PARS reserves the right, notwithstanding the further provisions of this Agreement, to terminate this Agreement upon no less than ninety (90) days written notice to the Agency.

6. **Records.** Throughout the duration of this Agreement, and for a period of five (5) years after termination of this Agreement, PARS shall provide duly authorized representatives of Agency access to all records and material relating to calculation of PARS' fees under this Agreement. Such access shall include the right to inspect, audit and reproduce such records and material and to verify reports furnished in compliance with the provisions of this Agreement. All information so obtained shall be accorded confidential treatment as provided under applicable law.
7. **Confidentiality.** Without the Agency's consent, PARS shall not disclose any information relating to the Plan except to duly authorized officials of the Agency, subject to applicable law, and to parties retained by PARS to perform specific services within this Agreement. The Agency shall not disclose any information relating to the Plan to individuals not employed by the Agency without the prior written consent of PARS, except as such disclosures may be required by applicable law.
8. **Independent Contractor.** PARS is and at all times hereunder shall be an independent contractor. As such, neither the Agency nor any of its officers, employees or agents shall have the power to control the conduct of PARS, its officers, employees or agents, except as specifically set forth and provided for herein. PARS shall pay all wages, salaries and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation and similar matters.
9. **Indemnification.** PARS and Agency hereby indemnify each other and hold the other harmless, including their respective officers, directors and employees, from any claim, loss, demand, liability, or expense, including reasonable attorneys' fees and costs, incurred by the other as a consequence of, to the extent, PARS' or Agency's, as the case may be, negligent acts, errors or omissions with respect to the performance of their respective duties hereunder.
10. **Compliance with Applicable Law.** The Agency shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding the administration of the Plan. PARS shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding Plan administrative services provided under this Agreement.

11. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event any party institutes legal proceedings to enforce or interpret this Agreement, venue and jurisdiction shall be in any state court of competent jurisdiction.
12. **Force Majeure.** When a party's nonperformance hereunder was beyond the control and not due to the fault of the party not performing, a party shall be excused from performing its obligations under this Agreement during the time and to the extent that it is prevented from performing by such cause, including but not limited to: any incidence of fire, flood, acts of God, acts of terrorism or war, commandeering of material, products, plants or facilities by the federal, state or local government, or a material act or omission by the other party.
13. **Ownership of Reports and Documents.** The originals of all letters, documents, reports, and data produced for the purposes of this Agreement shall be delivered to, and become the property of the Agency. Copies may be made for PARS but shall not be furnished to others without written authorization from Agency.
14. **Designees.** The Plan Administrator of the Agency, or their designee, shall have the authority to act for and exercise any of the rights of the Agency as set forth in this Agreement, subsequent to and in accordance with the written authority granted by the Governing Body of the Agency, a copy of which writing shall be delivered to PARS. Any officer of PARS, or his or her designees, shall have the authority to act for and exercise any of the rights of PARS as set forth in this Agreement.
15. **Notices.** All notices hereunder and communications regarding the interpretation of the terms of this Agreement, or changes thereto, shall be effected by delivery of the notices in person or by depositing the notices in the U.S. mail, registered or certified mail, return receipt requested, postage prepaid and addressed as follows:
 - (A) To PARS: PARS; 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660; Attention: President
 - (B) To Agency: [Agency]; [Agency Address]; Attention: [Plan Administrator Title]Notices shall be deemed given on the date received by the addressee.
16. **Term of Agreement.** This Agreement shall remain in effect for the period beginning _____, 2020 and ending _____, 2023 ("Term"). This Agreement may be terminated at any time by giving thirty (30) days written notice to the other party of the intent to terminate. Absent a thirty (30) day written notice to the other party of the intent to terminate, this Agreement will continue unchanged for successive twelve month periods following the Term.
17. **Amendment.** This Agreement may not be amended orally, but only by a written instrument executed by the parties hereto.
18. **Entire Agreement.** This Agreement, including exhibits, contains the entire understanding of the parties with respect to the subject matter set forth in this Agreement. In the event a conflict arises between the parties with respect to any term, condition or

provision of this Agreement, the remaining terms, conditions and provisions shall remain in full force and legal effect. No waiver of any term or condition of this Agreement by any party shall be construed by the other as a continuing waiver of such term or condition.

19. **Attorneys Fees.** In the event any action is taken by a party hereto to enforce the terms of this Agreement the prevailing party herein shall be entitled to receive its reasonable attorney's fees.
20. **Counterparts.** This Agreement may be executed in any number of counterparts, and in that event, each counterpart shall be deemed a complete original and be enforceable without reference to any other counterpart.
21. **Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.
22. **Effective Date.** This Agreement shall be effective on the date first above written, and also shall be the date the Agreement is executed.

AGENCY:

BY: _____

Plan Administrator Name

TITLE: _____

DATE: _____

PARS:

BY: _____

Tod Hammeras

TITLE: _____

Chief Financial Officer

DATE: _____

EXHIBIT 1A
SERVICES

PARS will provide the following services for the [Agency Name] Public Agencies Post-Employment Benefits Trust:

1. Plan Installation Services:

- (A) Meeting with appropriate Agency personnel to discuss plan provisions, implementation timelines, actuarial valuation process, funding strategies, benefit communication strategies, data reporting, and submission requirements for contributions/reimbursements/distributions;
- (B) Providing the necessary analysis and advisory services to finalize these elements of the Plan;
- (C) Providing the documentation needed to establish the Plan to be reviewed and approved by Agency legal counsel. Resulting final Plan documentation must be approved by the Agency prior to the commencement of PARS Plan Administration Services outlined in Exhibit 1A, paragraph 2 below.

2. Plan Administration Services:

- (A) Monitoring the receipt of Plan contributions made by the Agency to the trustee of the PARS Public Agencies Post-Employment Benefits Trust (“Trustee”), based upon information received from the Agency and the Trustee;
- (B) Performing periodic accounting of Plan assets, reimbursements/distributions, and investment activity, based upon information received from the Agency and/or Trustee;
- (C) Coordinating the processing of distribution payments pursuant to authorized direction by the Agency, and the provisions of the Plan, and, to the extent possible, based upon Agency-provided Data;
- (D) Coordinating actions with the Trustee as directed by the Plan Administrator within the scope of this Agreement;
- (E) Preparing and submitting a monthly report of Plan activity to the Agency, unless directed by the Agency otherwise;
- (F) Preparing and submitting an annual report of Plan activity to the Agency;
- (G) Facilitating actuarial valuation updates and funding modifications for compliance with GASB 45/75, if prefunding OPEB obligations;
- (H) Coordinating periodic audits of the Trust;
- (I) Monitoring Plan and Trust compliance with federal and state laws.

3. PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

EXHIBIT 1B
FEES FOR SERVICES

PARS will be compensated for performance of Services, as described in Exhibit 1A based upon the following schedule:

An annual asset fee shall be paid from Plan assets based on the following schedule:

<u>For Plan Assets from:</u>			<u>Annual Rate:</u>
\$1	to	\$10,000,000	0.25%
\$10,000,001	to	\$15,000,000	0.20%
\$15,000,001	to	\$50,000,000	0.15%
\$50,000,001	and	above	0.10%

Annual rates are prorated and paid monthly. The annual asset fee shall be calculated by the following formula [Annual rate divided by 12 (months of the year) multiplied by the Plan asset balance at the end of the month]. Trustee and Investment Management Fees are not included.

EXHIBIT 1C
DATA REQUIREMENTS

PARS will provide the Services under this Agreement contingent upon receiving the following information:

1. Executed Legal Documents:
 - (A) Certified Resolution
 - (B) Adoption Agreement to the Public Agencies Post-Employment Benefits Trust
 - (C) Trustee Investment Forms

2. Contribution – completed Contribution Transmittal Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
 - (A) Agency name
 - (B) Contribution amount
 - (C) Contribution date
 - (D) Contribution method (Check, ACH, Wire)

3. Distribution – completed Payment Reimbursement/Distribution Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
 - (A) Agency name
 - (B) Payment reimbursement/distribution amount
 - (C) Applicable statement date
 - (D) Copy of applicable premium, claim, statement, warrant, and/or administrative expense evidencing payment
 - (E) Signed certification of reimbursement/distribution from the Plan Administrator (or authorized Designee)

4. Other information pertinent to the Services as reasonably requested by PARS and Actuarial Provider.

ITEM # 6

**BIGHORN DESERT VIEW WATER AGENCY STANDING COMMITTEE
FINANCE/PUBLIC RELATIONS/EDUCATION/PERSONNEL
AGENDA ITEM SUBMITTAL**

Meeting Date: March 18, 2020

To: FPREP Committee Members

Budgeted: N/A

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: CalPERS Statutory Reportable Compensation: Uniform Allowance

SUMMARY

Attached is CalPERS Circular Letter 200-059-19 dated October 30, 2019. The letter concerns the reportable and non-reportable components. The bottom line is that the uniform allowance is applicable to the Bighorn-Desert View Water Agency “Classic” PERS members only. The Agency has never participated in reporting the Uniform Allowance. After reaching out to other agencies to develop a better understanding of the issue, it was discovered that many agencies are not in compliance with this particular provision.

Staff is bringing this item to the Committee for information purposes only and to inform the Committee how staff intends to implement reporting of this compensation component. Staff intends to update the Employee Handbook to define the parameters of this allowance.

RECOMMENDATION

Information Only. Discuss the parameters of the reportable compensation and then an updated Employee Handbook will be brought to the full Board for consideration and adoption.

BACKGROUND/ANALYSIS

The Agency received the attached Circular Letter from CalPERS regarding Uniform Allowance – Reportable and Non-reportable Components. The bottom line of the memo is to remind CalPERS Employers that the “Uniform Allowance” is reportable to CalPERS under the designation of statutory item as special compensation.

The calculation is based on the compensation paid or the monetary value for the purchase, rental and/or maintenance of required clothing. This is a deduction from the employee’s payroll. This allowance applies only to Classic CalPERS members and not PEPRAs members.

The Agency has a contract with Cintas to provide uniforms to field staff. The cost is based on a weekly rental rate. The Agency does not pay for uniform cleaning.

Staff proposes a formula based on the average cost of the uniform rental during the prior fiscal year and applying that value to the current year payroll cycle as special compensation. In addition, other agencies are providing \$10 per payroll for “maintenance” (i.e. washing).

Staff proposes amending the Employee Handbook to add the following paragraph:

In compliance with the California Public Employees’ Retirement System regulations and definition of Special Compensation (2 CCR §571), for “classic members” as defined by the Public Employees’ Pension Reform Act of 2013, the compensation paid or the monetary value for the purchase, rental and/or maintenance of required uniforms shall be reported to CalPERS as Special Compensation. The Agency agrees that the amount paid for uniform rental is “pay” is described in Title 2 CCR, Section 571(a)(5) as a “statutory item” of compensation. However, it is ultimately CalPERS who determines whether any form of pay is reportable special compensation.

The Agency will report to CalPERS the average monetary value (i.e. average cost) of uniform rental for only “Classic” members on a per payroll basis. The average monetary value applied in the current calendar year payroll will be based on the prior calendar year average monetary value paid for the uniform rental for Classic Members only.

The Agency will report to CalPERS the monetary value of provide a uniform maintenance allowance of two-hundred sixty dollar (\$260) annually (\$10 paid biweekly) for those full-time Classic member employees required by the Agency to wear uniforms.

This is a deduction to the employee’s paycheck and there is no benefit amount provided by the Agency other than the actual rental of the uniforms. For calendar year 2020, the amount per paycheck was determined to be \$25.54 for the rental (average cost) plus \$10 for “maintenance”. The impact to the employee’s paycheck will be \$4.74 per payroll paid to CalPERS.

Staff has consulted our accountant/financial consultant who recommends we implement going forward and not try to correct CalPERS records retroactively.

PRIOR RELEVANT BOARD ACTION(S)

None



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Special Compensation Circular Letter

October 30, 2019

Circular Letter: 200-050-19

Distribution: IV, V, VI, X, XII, XVI

To: All CalPERS Employers
Subject: Uniform Allowance – Reportable and Nonreportable Components

Purpose

The purpose of this Circular Letter is to inform CalPERS contracting employers on a form of special compensation, the uniform allowance, reportable to CalPERS pursuant to Government (Gov.) Code section 20636 and 20636.1, and section 571 the California Code of Regulations (CCR) (Uniform Allowance), which pertains only to classic CalPERS members. This Circular Letter supersedes and replaces Circular Letter No. 200-045-02, dated July 9, 2002.

Definition of Uniform Allowance

Uniform allowance is defined in subdivision (a)(5) of CCR section 571 as the following:

“Uniform Allowance – Compensation paid or the monetary value for the purchase, rental and/or maintenance of required clothing, including clothing made from specially designed protective fabrics, which is a ready substitute for personal attire the employee would otherwise have to acquire and maintain. This excludes items that are solely for personal health and safety such as protective vests, pistols, bullets, and safety shoes.”

Reportable Uniform Allowance Items

Compensation paid or the monetary value for the purchase, rental and/or maintenance of required clothing, which is a ready substitute for personal attire the employee would otherwise have to acquire and maintain, is reportable to CalPERS as a uniform allowance, under the designation of statutory item as special compensation.

The uniform allowance is reportable even if the required clothing is made from specially designed protective fabrics, such as arc-resistant material and antibacterial fabric, if the required clothing is a ready substitute for personal attire the employee would otherwise have to acquire and maintain. Additionally, the uniform allowance is reportable even if the required clothing includes other specific features (such as a color) to serve a personal health and safety purpose, as long as the required clothing is a ready substitute for personal attire the employee would otherwise have to acquire and maintain. In other words, even if required clothing serves a personal health and safety purpose, it may also be a ready substitute for personal attire under subdivision (a)(5) of CCR section 571, such that compensation paid, or the monetary value for the purchase, rental and/or maintenance of the clothing, is reportable.

Note that identifying required clothing items as “safety” items in a written labor agreement or policy is not determinative of whether the compensation paid or the monetary value for the purchase, rental and/or maintenance of the clothing item is or is not a uniform allowance that must be reported to CalPERS. In addition, failure to include reportable uniform allowance in a written labor policy or agreement is not a valid basis for excluding reporting of this compensation to CalPERS. If reportable uniform allowance should be reported, the agency should revise the written labor policy or agreement to include uniform allowance as a reportable item of compensation.

Below are examples of items employers may require employees to wear and that CalPERS generally would deem ready substitutes for personal attire the employee would otherwise have to acquire and maintain, even if they are made from specially designed protective fabrics and even if they have other features that serve a personal health and safety purpose. However, these are simply examples, and CalPERS’ actual determinations are completed on a case-by-case basis.

- Common items for uniform allowance:
 - Dress shoes
 - Pants
 - Polo shirts
 - Slacks
 - Socks

Nonreportable Items

Compensation paid, or the monetary value for the purchase, rental and/or maintenance of required clothing, that are not ready substitutes for personal attire are not reportable to CalPERS as uniform allowance.

Below are some examples of items that CalPERS generally would not deem ready substitutes for personal attire the employee would otherwise have to acquire and maintain.

- Note that these are simply examples and that CalPERS' actual determinations are completed on a case-by-case basis:
 - Ammunition
 - Aprons
 - Ballistic vests
 - Batons
 - Citation booklets
 - Coveralls
 - Duty belts
 - Fire extinguishers
 - Firearms
 - Firearm accessories
 - Flashlights
 - Foul weather apparel
 - Goggles
 - Hand axes
 - Handcuffs
 - Helmets
 - Holsters
 - Lab coats
 - Knives
 - Motor breeches
 - Narcotic kits
 - Safety harness
 - Self-contained breathing apparatus
 - Shop coats
 - Steel toe boots
 - Turnout gear
 - Window punches
 - Whistles
- Miscellaneous items, defined as permanently attached to, and/or associated with, safety uniform items:
 - Badges
 - Batteries
 - Buttons
 - Chevrons
 - Embroidery
 - Ensigns
 - Epaulets
 - Insignias: brass, collar, or rank
 - Labor for affixing patches
 - Laces
 - Metal bars
 - Patches
 - Shoe polish
 - Shoulder braids
 - Tie bars
 - Zippers

Uniform Allowance and New Members Under the Public Employees' Pension Reform Act of 2013 (PEPRA)

Pensionable compensation is applicable to new members under PEPRA. Pursuant to subdivision (c)(7) of Gov. Code section 7522.34, all employer-provided allowances, reimbursements, or payments made for uniforms are **not** reportable for new members under PEPRA.

Reporting Standards

Compensation pertaining to uniform allowance can be reported through my|CalPERS two ways:

1. The aggregate amount for each pay period can be reported within the earned period report.
2. A Retroactive Special Compensation Adjustment can be reported which includes a payroll record start and end date that matches the effective start and end date of the uniform allowance for each fiscal year.

Example: An annual uniform allowance item that has an effective date of the 2019 fiscal year would have a start date of July 1, 2019, and an end date of June 30, 2020.

Questions

It's the contracting employer's responsibility to comply with all terms and conditions set forth in the contract with CalPERS and to ensure their data and reportable information is compliant with the Public Employees' Retirement Law (PERL) and CCR. CalPERS employers may contact us at **888 CalPERS** (or **888-225-7377**) or via email at MOU_Review@Calpers.ca.gov with specific questions.

Renee Ostrander, Chief
Employer Account Management Division

Mid-Year Budget Review

DEBT EXPENSE			
GL Account	Description	FY 2020/21 Future per Debt Service Schedule	Possible Payment Future per Debt Service Schedule
01-00-223000	BHM ID 1 Debt Principal	\$ -	\$ -
01-00-570000	BHM ID 1 Debt Interest Payment	\$ -	\$ -
01-00-211010	DV Debt Principal	\$ -	\$ -
01-00-591000	DV Debt Interest Payment	\$ -	\$ -
01-00-573500	MWA Pipeline Debt	\$ -	\$ 75,000
01-00-573501	MWA Pipeline Debt ID GM	\$ -	\$ -
BDVWA Total Debt Expense		\$ -	\$ 75,000
N/A	W1 Debt Principal + Interest	Debt Service Collected & Paid by CoSB	
TOTAL		\$ -	\$ 75,000
<p>Notes:</p> <p><i>Bighorn-Mountains Debt Retired June 30, 2019</i></p> <p><i>Desert View Debt Retired June 30, 2020</i></p> <p><i>ID Goat Mtn Debt Retired June 30, 2019</i></p> <p>Morongo Pipeline Debt payments scheduled to end June 30, 2019. MWA stops collection in favor of Property Tax Assessment. May see final due in 22/23 if undercollected.</p>			

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY11/12 Actual Revenue	FY12/13 Actual Revenue	FY13/14 Actual Revenue	FY14/15 Actual Revenue	FY15/16 Actual Revenue	FY16/17 Actual Revenue	2017/18 Actual Revenue	2018/19 Actual Revenue	BDVWA Approved Budget 20019/20	current YTD Amount 2/29/2020 (66%)	FY2020/21 YTD STATUS 2/29/2020 (66%)	Proposed Budget 2020/21
														No rate increase approved
01-00-410000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.	Estimate 1 service line installations with 1-in meter @ \$1370 ea	\$ -	\$ 3,960	\$ 1,320	\$ 3,570	\$ 5,355	\$ 8,925	\$ 17,850	\$ 14,280	\$ 3,590	\$ 19,180	534.3%	\$ 3,590
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "buy-in" to the system already partially funded by previous and current customers.	\$4810 ea	\$ -	\$ 12,294	\$ 4,098	\$ 22,500	\$ 13,500	\$ 22,785	\$ 45,950	\$ 36,760	\$ 9,190	\$ 67,340	732.8%	\$ 9,190
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers routes 01 - 16 (Bighorn, Desert View and ID Goat Mountain Service Areas) and all bulk accounts.	Projected metered sales 97% of prior 12 months sales	\$ 415,449	\$ 412,756	\$ 399,457	\$ 378,521	\$ 552,342	\$ 615,421	\$ 659,000	\$ 660,378	\$ 664,957	\$ 458,276	68.9%	\$ 672,776
01-00-412000	GOAT MTN. STANDBY/ WATER AVAILABILTY CHARGE - Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Goat Mountain which do not have a service connection. Coded on the property tax apportionment schedule as UD82-SW01.					N/A	\$ 23,222	\$ 71,430	\$ 55,347	\$ 71,160	\$ 70,710	\$ 36,886	52.2%	\$ 70,050
01-00-413000	BASIC SERVICE CHARGE- Bi monthly billing to cover fixed O&M costs plus capital projects (non-specified funds)	Estimate based on actual number of meters paying BSC (e.g. less those that continue to go to property lien)	\$ 595,375	\$ 587,490	\$ 594,885	\$ 594,571	\$ 806,279	\$ 848,325	\$ 901,047	\$ 949,380	\$ 925,998	\$ 628,181	67.8%	\$ 940,440
01-00-414000	INCOME JV BULK WATER SALES: money from cash sales at JV metering station								\$ 453			\$ 3,587	358.7%	\$ 2,500
01-00-417000	INCOME OTHER- Delinquent water billing revenues, unlock charges, non sufficient funds check charges, scrap metal sales, customer PIR fee, account setup charges.		\$ 40,134	\$ 38,250	\$ 37,781	\$ 58,584	\$ 83,283		\$ 58,015	\$ 61,121	\$ 50,000	\$ 44,832	89.7%	\$ 50,000
01-00-419000	AMES BASIN WATER TRANSFERS - Exchange of water in storage to other interested parties.							\$ 1,921	\$ -		\$ 1	\$ -	0.0%	\$ 1
01-00-492050	PACIFIC WESTERN BANK EARNINGS CREDITS - INACTIVE ACCOUNT. Earnings credits are recorded in Interest Income as Earnings Credits are not booked to this account any longer.	FY2019/20 Agency stopped using Earnings Credits and moved cash to LAIF for higher interest earnings.						\$ 4,361	\$ 16,636	\$ 8,611	\$ 1	\$ -		\$ -
01-00-491000	INCOME GENERAL TAX LEVY Bighorn Imp "A" Area 1% General Levy Share- This revenue is the portion of the County 1% tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA02.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 50,120	\$ 50,440	\$ 50,858	\$ 51,446	\$ 54,891	\$ 53,448	\$ 55,649	\$ 59,088	\$ 56,230	\$ 30,537	54.3%	\$ 56,230
01-00-491010	INCOME BOND DEBT BH FMHA- This revenue is generated through the issuance of an annual advalorem tax and assessed to all properties within the Bighorn (north side of the Agency). Issued in 1979 for \$1,875,000 for the purpose of constructing and maintaining a water system. The 40 year term has expired and the debt has been paid. The assessments were ended but receipts are still being transmitted due to back tax payments, etc. Receipts go to General Fund for system maintenance. Coded on the property tax apportionment schedule as DA01.		\$ 196,618	\$ 181,440	\$ 182,014	\$ 191,035	\$ 197,770	\$ 219,402	\$ 188,884	\$ 13,944	\$ 1	\$ 1,054		\$ 1
01-00-491020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA01.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 48,448	\$ 48,767	\$ 48,854	\$ 49,780	\$ 53,344	\$ 52,126	\$ 55,284	\$ 59,356	\$ 55,300	\$ 31,523	57.0%	\$ 55,300
01-00-491030	FMHA SURCHARGE-Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FMHA Revenue Bond. Issued in 1979 for \$700,000 for the purpose of constructing a water system. The 40 year term expired and the debt has been paid.		\$ 50,006	\$ 49,967	\$ 49,843	\$ 49,949	\$ 49,983	\$ 50,170	\$ 50,134	\$ 50,093	\$ 48,546	\$ 33,398	68.8%	\$ -
01-00-491040	INCOME GENERAL TAX LEVY Improvement District Goat Mountain (Formerly CSA70/Zone W-1) 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as UD82GA01 now GA03	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)				N/A	\$ 22,934	\$ 24,393	\$ 25,153	\$ 26,370	\$ 24,800	\$ 14,691	59.2%	\$ 24,800
01-00-492000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank earnings credit		\$ 2,326	\$ 2,946	\$ 1,828	\$ 2,390	\$ 3,892	\$ 6,021	\$ 10,997	\$ 26,370	\$ 16,000	\$ 16,242	101.5%	\$ 30,000
01-00-496000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only bec. Past Due DQ/Property Tax are "booked" as receivables.	This account offsets expense account no 01-00-593000	\$ -	\$ 196	\$ 4,399	\$ 4,495	\$ 8,562	\$ 39,011	\$ 39,521	\$ 46,940	\$ 32,000	\$ 27,370	85.5%	\$ 40,000
		TOTAL	\$ 1,398,476	\$ 1,388,506	\$ 1,375,337	\$ 1,406,841	\$ 1,875,357	\$ 2,017,739	\$ 2,179,920	\$ 2,086,348	\$ 1,958,324	\$ 1,413,097	72.2%	\$ 1,954,878

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2011/12 Actual Expenditures	FY2012/13 Actual Expenditures	FY2013/14 Actual Expenditures	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)	2020/21 Budget
NON-OPERATING EXPENSES														
01-00-562000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$1500, Upgrade PC's \$0, office furniture: \$0, software license updates: \$1200 (Itron Software), misc: \$\$	\$ 6,507	\$ 1,482	\$ 14,845	\$ 4,042	\$ 6,950	\$ 10,936	\$ 51,592	\$ 15,429	\$ 10,000	\$ 10,730	107%	\$ 10,000
01-00-563000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchid/other: \$500, Desert-wise Tour and Seminars \$500, Water Education Festival (5th Yr) \$1000, Calendars: \$300, Misc: \$750	\$ 4,832	\$ 4,638	\$ 7,589	\$ 4,383	\$ 1,905	\$ 2,593	\$ 2,194	\$ 2,976	\$ 3,300	\$ 2,794	85%	\$ 3,300
01-00-564000	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses. employment advertising, bid Notices and legal advertising (DQ and BOD), employee screening, CSDA Certificate Renewal fees, Notary Fees on Lien documents.	\$ 3,375	\$ 1,883	\$ 3,124	\$ 4,723	\$ 9,599	\$ 5,130	\$ 9,451	\$ 8,126	\$ 7,500	\$ 6,859	91%	\$ 7,500
01-00-581000	ELECTION COSTS	Election scheduled for November 2020 (FY2020/21)	\$ 6,320	\$ -	\$ 2,547	\$ -	\$ 3,195	\$ -	n/a	\$ 557	\$ 600	\$ -	0%	\$ 600
01-00-593000	MISC EXPENSES	Misc expense (some are reimbursed)			\$ 1,775	\$ 2,145	\$ (2,005)	\$ (785)	\$ 614	\$ (2,207)	\$ 500	\$ (258)	-52%	\$ 500
see Debt Summary Worksheet for non-operating expenses related to debt service														
ADMINISTRATIVE EXPENSES														
01-01-560030	ADMINISTRATIVE COMP	Two full time office staff & General Manager. Budget includes two Temp Part Time employees.	\$ 238,370	\$ 228,740	\$ 266,140	\$ 255,311	\$ 283,134	\$275,859	\$282,963	\$307,270	\$309,000	\$ 202,337	65%	\$ 309,000
01-01-560060	CONTRACTUAL SERVICES- AUDITOR	Auditor \$19,085 , Audit reports (GASB 68) \$1,700	\$ 26,472	\$ 32,364	\$ 29,918	\$ 29,918	\$ 31,418	\$ 31,218	\$ 32,118	\$ 19,954	\$ 20,785	\$ 16,036	77%	\$ 20,785
01-01-560070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 18,270	\$ 13,819	\$ 6,188	\$ 2,718	\$ 11,393	\$ 16,335	\$ 21,338	\$ 28,306	\$ 50,000	\$ 37,662	75%	\$ 50,000
01-01-560075	LEGISLATIVE AFFAIRS	CA Water Systems Alliance Membership plus travel budget.								\$ 13,344	\$ 20,000	\$ 595	3%	\$ 20,000
01-01-560080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$29169 and PEPRA plans \$14619, UAL = \$47004 (Classic) & \$1262 (PEPRA)	\$ 34,880	\$ 39,928	\$ 46,245	\$ 53,164	\$ 57,544	\$ 57,975	\$ 65,555	\$ 76,888	\$ 92,054	\$ 58,766	64%	\$ 92,054
01-01-560090	PAYROLL TAXES	Unemployment \$4340, Medicare match EE \$8823, Medi BOD \$367, Social Security BOD \$1570, P/T FICA \$2030	\$ 8,316	\$ 10,724	\$ 11,581	\$ 9,073	\$ 16,651	\$ 14,009	\$ 14,969	\$ 17,146	\$ 17,130	\$ 7,506	44%	\$ 17,130
01-01-560110	PHONE, FAX LINES, INTERNET	Main office, BODroom and Goat Mtn phones \$5400, Internet /Static IP \$1560; website hosting \$250, website maint. \$1000, email exchange server \$875	\$ 7,022	\$ 6,514	\$ 6,068	\$ 5,810	\$ 7,347	\$ 7,960	\$ 7,694	\$ 7,414	\$ 9,085	\$ 4,265	47%	\$ 9,085
01-01-560120	MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200,	\$ 7,608	\$ 7,242	\$ 5,262	\$ 1,021	\$ 1,689	\$ 1,403	\$ 1,633	\$ 1,281	\$ 1,500	\$ 995	66%	\$ 1,500
01-01-560140	CONTRACTUAL SERV- OTHER	Bank Fees - Unknown; Springbrook Maintenance Contract \$17,000, Copier Maintenance Agreement Est. \$3,000, Outsourced Billing \$15,000, IT Monthly Maintenance fee: \$12,000; IT work outside maintenance contract \$5,000, CPA Assistance \$20000, Misc. \$\$	\$ 15,145	\$ 13,501	\$ 20,295	\$ 19,261	\$ 55,723	\$ 46,774	\$ 35,358	\$ 56,342	\$ 62,000	\$ 55,875	90%	\$ 62,000
01-01-560160	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 26,663	\$ 27,814	\$ 26,558	\$ 28,428	\$ 29,858	\$ 29,528	\$ 37,301	\$ 42,977	\$ 57,000	\$ 32,211	57%	\$ 57,000
01-01-560170	WORKERS COMP INS	All Employees	\$ 3,066	\$ 6,730	\$ 6,923	\$ 7,253	\$ 8,537	\$ 15,749	\$ 9,553	\$ 6,770	\$ 13,000	\$ 8,014	62%	\$ 13,000
01-01-560180	DUES & SUBSCRIPTIONS and ANNUAL FEES	AWWA \$440, DigAlert \$600, DigAlert State Fee \$450, Hi Desert Star \$45, CRWA \$800, Weinhoff \$280, CSDA \$5200, LAFCO budget allocation \$3705, ERNIE Memb. \$400, GFOA \$175, Misc \$500, Assoc. of San Bernardino Special Districts membership \$150, Adobe Cloud monthly fee \$650	\$ 9,246	\$ 9,465	\$ 10,051	\$ 10,487	\$ 6,535	\$ 7,094	\$ 6,418	\$ 13,538	\$ 15,000	\$ 15,325	102%	\$ 15,000
01-01-560200	POWER/PROPANE - OFFICE & YARDS	Based on current FY trend. \$2,700 Propane, SCE \$5,500	\$ 4,671	\$ 5,287	\$ 3,872	\$ 4,451	\$ 6,246	\$ 7,155	\$ 7,170	\$ 9,296	\$ 8,200	\$ 3,645	44%	\$ 8,200
01-01-560220	BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 304	\$ 1,179	\$ 2,508	\$ 817	\$ 4,506	\$ 1,265	\$ 1,208	\$ -	\$ 1,500	\$ 1,889	126%	\$ 1,500

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2011/12 Actual Expenditures	FY2012/13 Actual Expenditures	FY2013/14 Actual Expenditures	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)	2020/21 Budget
01-01-560221	BAD DEBT - UNCOLLECTABLE LIENS	Lien recievable accounts on the Balance Sheet are cleared out after 5-years. An estimated reasonable "loss" is \$5,000 per year based on current trends. This is evaluated each year.				\$ 104		\$ 5,056	\$ 591	\$ 3,646	\$ 5,000	\$ 1,906	38%	\$ 5,000
01-01-560300	OFFICE SUPPLIES/ PRINTING	Printed items such as envelopes, business cards, nameplates, checks. Toner refills for desktop printers, consumable office supplies (paper) and Boardroom supplies and other business meeting supplies. Copier "per print" costs (\$2500) includes Calendars	\$ 8,998	\$ 3,798	\$ 6,398	\$ 6,588	\$ 9,115	\$ 8,549	\$ 8,323	\$ 9,396	\$ 8,000	\$ 6,703	84%	\$ 8,000
01-01-561000	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 65,029	\$ 81,816	\$ 90,419	\$ 106,150	\$ 121,961	\$ 132,688	\$ 125,678	\$ 121,648	\$ 151,000	\$ 80,080	53%	\$ 151,000
01-01-561100	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training, conferences) plus expenses. Includes Student Loan Reimbursement Program.	\$ 4,134	\$ 2,316	\$ 2,402	\$ 1,242	\$ 2,181	\$ 7,191	\$ 6,431	\$ 5,563	\$ 17,000	\$ 7,822	46%	\$ 17,000

OPERATIONS EXPENSES

01-05-541020	OPERATIONS COMPENSATION	Five Full Time field employees with on-call overtime and standby hours. Includes one Temp. Part Time Employee	\$ 158,404	\$ 171,823	\$ 170,872	\$ 165,120	\$ 250,915	\$256,893	\$263,642	\$273,703	\$300,000	\$ 191,622	64%	\$300,000
01-05-541030	UNIFORMS	Shoes \$750, Uniform Lease Service \$3500; jackets/hats \$1500	\$ 1,975	\$ 2,941	\$ 1,979	\$ 2,257	\$ 3,534	\$ 4,045	\$ 3,643	\$ 5,356	\$ 5,750	\$ 3,200	56%	\$ 5,750
01-05-541060	VEHICLE/TRACTOR/ EQUIP EXPENSE	new tires for fleet, routine maintenance, large equipment repairs (increase due to backhoe maintenance needs). BDV Fuel tank vapor compliance testing \$1000 (2 sites) and misc fuel system maintenance \$1000. Haz.Mat. Disposal \$500	\$ 4,567	\$ 21,286	\$ 12,257	\$ 11,560	\$ 5,640	\$ 21,278	\$ 24,367	\$ 26,130	\$ 30,000	\$ 12,380	41%	\$ 30,000
01-05-541070	VEHICLE EXPENSE- FUEL	Projections based on prior year to date plus 5%.	\$ 18,234	\$ 23,954	\$ 21,534	\$ 18,872	\$ 18,888	\$ 23,240	\$ 28,571	\$ 34,830	\$ 36,750	\$ 22,366	61%	\$ 36,750
01-05-541090	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 15,258	\$ 25,637	\$ 25,898	\$ 15,041	\$ 26,410	\$ 33,320	\$ 81,495	\$ 61,179	\$ 75,000	\$ 43,058	57%	\$ 75,000
01-05-541110	WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to BacT, Gen. Phy. And Plate Counts, Nitrates all wells, Misc. T22 (EDB/DBCP, Inorganics, Secondary GP, TDS, THM/HAA5), GA/Ur, Lead&Copper, 1,2,3-TCP	\$ 8,026	\$ 4,331	\$ 3,409	\$ 5,330	\$ 4,691	\$ 8,322	\$ 17,837	\$ 8,726	\$ 11,000	\$ 7,111	65%	\$ 11,000
01-05-541120	ENGINEERING	Engineering consultant services	\$ 68,040	\$ 47,584	\$ 13,444	\$ 5,871	\$ 29,528	\$ 40,838	\$ 2,550	\$ 10,296	\$ 60,000	\$ 15,299	25%	\$ 60,000
01-05-541140	WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 12,834	\$ 27,538	\$ 36,425	\$ 40,514	\$ 32,592	\$ 46,680	\$ 61,281	\$ 57,957	\$ 70,000	\$ 25,278	36%	\$ 70,000
01-05-541141	EXCAVATION PERMIT FEES (CoSB)	CoSB Excavation Permit fees for BDVWA maintenance				\$ 351	\$ -	\$ 230	\$ 230	\$ 230	\$ 500	\$ 201	40%	\$ 500
01-05-541150	BUILDING REPAIR AND MAINT	Trash and dump fee \$1500, Apple Valley Comm. \$600, Alarm Main/upgrades \$2000, fire extinguisher maintenance \$800, safety and emergency supplies \$1500, cleaning service \$3500, landscape main. \$1,000. Non-routine maintenance items (one time expense) \$2500;Asphalt crack repair \$5000	\$ 12,595	\$ 8,951	\$ 16,783	\$ 24,429	\$ 10,348	\$ 9,984	\$ 17,945	\$ 10,315	\$ 18,500	\$ 7,435	40%	\$ 18,500
01-05-541190	COMMUNICATIONS EXP	AT&T Cell phones or EE cell phone stiepend and SCADA (internet link and data)	\$ 5,422	\$ 1,665	\$ 1,351	\$ 1,244	\$ 1,204	\$ 3,539	\$ 4,677	\$ 6,192	\$ 6,700	\$ 3,554	53%	\$ 6,700
01-05-541210	DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 7,375	\$ 3,983	\$ 4,942	\$ 3,722	\$ 10,585	\$ 7,847	\$ 11,749	\$ 9,961	\$ 15,000	\$ 6,682	45%	\$ 15,000
01-05-541250	POWER WELLS & BOOSTER	Based on FY2018/19 trends and motor replacement project.	\$ 58,614	\$ 60,570	\$ 52,938	\$ 62,623	\$ 75,696	\$ 86,654	\$ 111,839	\$ 100,220	\$ 80,000	\$ 42,819	54%	\$ 80,000
01-05-541300	OTHER OPERATING EXPENSES	SWRCB GW Extraction filing fee \$550, bee service \$800, DPH (DHS) - \$3800 (est. annual base fee), AQMD fuel tanks permit (fuel, generator, est) \$2000, Haz mat permit fees Co Fire \$2000, Misc. \$800	\$ 18,956	\$ 30,953	\$ 13,460	\$ 6,926	\$ 19,338	\$ 11,345	\$ 9,777	\$ 10,319	\$ 10,000	\$ 7,886	79%	\$ 10,000
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES / Reche. Expense becomes inventory until used or sold.			N/A	N/A	\$ 34,860	\$ 37,520	\$ 37,830		\$ 45,000	\$ -	0%	\$ 45,000

DIRECTOR EXPENSES

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2011/12 Actual Expenditures	FY2012/13 Actual Expenditures	FY2013/14 Actual Expenditures	FY2014/15 Actual Expenditures	FY2015/16 Actual Expenditures	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)	2020/21 Budget
01-09-560021	DIRECTOR - McBride	Includes Director Payroll and Other Expenses		\$ 3,750		\$ 6,816	\$ 5,308	\$ 4,725	\$ 6,104	\$ 8,552	\$ 8,755	\$ 3,846	44%	\$ 8,755
01-09-560022	DIRECTOR - Cori-Lorono	Includes Director Payroll and Other Expenses		\$ 4,786		\$ 11,786	\$ 6,166	\$ 7,077	\$ 7,878	\$ 8,716	\$ 8,755	\$ 5,228	60%	\$ 8,755
01-09-560026	DIRECTOR - Coulombe	Includes Director Payroll and Other Expenses				\$ 7,992	\$ 9,732	\$ 5,306	\$ 5,721	\$ 3,822	\$ 8,755	\$ 4,383	50%	\$ 8,755
01-09-560027	DIRECTOR - J. Burkhart	Includes Director Payroll and Other Expenses								\$ 4,867	\$ 8,755	\$ 4,765	54%	\$ 8,755
01-09-560028	DIRECTOR - McKenzie	Includes Director Payroll and Other Expenses				\$ 7,992				\$ 1,994	\$ 8,755	\$ 4,675	53%	\$ 8,755
01-01-560090	DIRECTOR PAYROLL TAXES	Included in 01-01-560090 line item.					inc. w. staff. Equals MEDICARE and FICA	n/a						n/a
TOTAL EXPENSES			\$ 914,808	\$ 954,978	\$ 974,355	\$ 979,632	\$ 1,368,934	\$ 1,377,479	\$ 1,432,238		\$ 1,691,960	\$ 978,376	68%	\$ 1,687,129

REVENUE DETAILS								
GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	FY16/17 Actual Revenue	2017/18 Actual Revenue	2018/19 Actual Revenue	BDVWA Approved Budget 20019/20	current YTD Amount 2/29/2020 (66%)	FY2020/21 YTD STATUS 2/29/2020 (66%)
01-00-410000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.	Estimate 1 service line installations with 1-in meter @ \$1370 ea	\$ 8,925	\$ 17,850	\$ 14,280	\$ 3,590	\$ 19,180	534.3%
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "buy-in" to the system already partially funded by previous and current customers.	\$4810 ea	\$ 22,785	\$ 45,950	\$ 36,760	\$ 9,190	\$ 67,340	732.8%
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenues from the sales of water to metered customers routes 01 - 16 (Bighorn, Desert View and ID Goat Mountain Service Areas) and all bulk accounts.	Projected metered sales 97% of prior 12 months sales	\$ 615,421	\$ 659,000	\$ 660,378	\$ 664,957	\$ 458,276	68.9%
01-00-412000	GOAT MTN. STANDBY/ WATER AVAILABILTY CHARGE - Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Goat Mountain which do not have a service connection. Coded on the property tax apportionment schedule as UD82-SW01.		\$ 71,430	\$ 55,347	\$ 71,160	\$ 70,710	\$ 36,886	52.2%
01-00-413000	BASIC SERVICE CHARGE- Bi monthly billing to cover fixed O&M costs plus capital projects (non-specified funds)	Estimate based on actual number of meters paying BSC (e.g. less those that continue to go to property lien)	\$ 848,325	\$ 901,047	\$ 949,380	\$ 925,998	\$ 628,181	67.8%
01-00-414000	INCOME JV BULK WATER SALES: money from cash sales at JV metering station			\$ 453				
			new in FY2017/18		\$ 2,497	\$ 1,000	\$ 3,587	358.7%
01-00-417000	INCOME OTHER- Delinquent water billing revenues, unlock charges, non sufficient funds check charges, scrap metal sales, customer PIR fee, account setup charges.			\$ 58,015	\$ 61,121	\$ 50,000	\$ 44,832	89.7%
01-00-419000	AMES BASIN WATER TRANSFERS - Exchange of water in storage to other interested parties.		\$ 1,921	\$ -		\$ 1	\$ -	0.0%
01-00-492050	PACIFIC WESTERN BANK EARNINGS CREDITS - INACTIVE ACCOUNT. Earnings credits are recorded in Interest Income as Earnings Credits are not booked to this account any longer.	FY2019/20 Agency stopped using Earnings Credits and moved cash to LAIF for higher interest earnings.	\$ 4,361	\$ 16,636	\$ 8,611	\$ 1	\$ -	
01-00-491000	INCOME GENERAL TAX LEVY Bighorn Imp "A" Area 1% General Levy Share- This revenue is the portion of the County 1% tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA02.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 53,448	\$ 55,649	\$ 59,088	\$ 56,230	\$ 30,537	54.3%
01-00-491010	INCOME BOND DEBT BH FMHA- This revenue is generated through the issuance of an annual advalorem tax and assessed to all properties within the Bighorn (north side of the Agency). Issued in 1979 for \$1,875,000 for the purpose of constructing and maintaining a water system. The 40 year term has expired and the debt has been paid. The assessments were ended but receipts are still being transmitted due to back tax payments, etc. Receipts go to General Fund for system maintenance. Coded on the property tax apportionment schedule as DA01.		\$ 219,402	\$ 188,884	\$ 13,944	\$ 1	\$ 1,054	
01-00-491020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as GA01.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 52,126	\$ 55,284	\$ 59,356	\$ 55,300	\$ 31,523	57.0%
01-00-491030	FMHA SURCHARGE-Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FMHA Revenue Bond. Issued in 1979 for \$700,000 for the purpose of constructing a water system. The 40 year term expired and the debt has been paid.		\$ 50,170	\$ 50,134	\$ 50,093	\$ 48,546	\$ 33,398	68.8%
01-00-491040	INCOME GENERAL TAX LEVY Imorovement District Goat Mountain (Formerly CSA70/Zone W-1) 1% General Levy Share- This revenue is the portion of the County 1% General tax which is passed on to special districts for general operating expenses. Coded on the property tax apportionment schedule as UD82GA01 now GA03	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 24,393	\$ 25,153	\$ 26,370	\$ 24,800	\$ 14,691	59.2%
01-00-492000	INTEREST INCOME- Interest revenue from our Local Agency Investment Fund account and bank earnings credit		\$ 6,021	\$ 10,997	\$ 26,370	\$ 16,000	\$ 16,242	101.5%
01-00-496000	INCOME OTHER - Non-operating, including predicted PAST DUE DQ amounts for budget estimates) Used for budgetary purposes only bec. Past Due DQ/Property Tax are "booked" as receivables.	This account offsets expense account no 01-00-593000	\$ 39,011	\$ 39,521	\$ 46,940	\$ 32,000	\$ 27,370	85.5%
TOTAL			\$ 2,017,739	\$ 2,179,920	\$ 2,086,348	\$ 1,958,324	\$ 1,413,097	72.2%

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)
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NON-OPERATING EXPENSES

01-00-562000	OFFICE EQUIPMENT EXPENSE	phone system repairs \$700, misc computer equipment \$1500, Upgrade PC's \$0, office furniture: \$0, software license updates: \$1200 (Itron Software), misc: \$\$	\$ 10,936	\$ 51,592	\$ 15,429	\$ 10,000	\$ 10,730	107%
01-00-563000	CUSTOMER RELATIONS	Misc customer relations expense: BOD refreshments \$250, Outreach: Events Expenses: Orchid/other: \$500, Desert-wise Tour and Seminars \$500, Water Education Festival (5th Yr) \$1000, Calendars: \$300, Misc: \$750	\$ 2,593	\$ 2,194	\$ 2,976	\$ 3,300	\$ 2,794	85%
01-00-564000	OTHER ADMIN EXPENSES	BOD Advertising (legal notices, etc.), GFOA COE application for audit, misc. meeting expenses. employment advertising, bid Notices and legal advertising (DQ and BOD), employee screening, CSDA Certificate Renewal fees, Notary Fees on Lien documents.	\$ 5,130	\$ 9,451	\$ 8,126	\$ 7,500	\$ 6,859	91%
01-00-581000	ELECTION COSTS	Election scheduled for November 2020 (FY2020/21)	\$ -	n/a	\$ 557	\$ 600	\$ -	0%
01-00-593000	MISC EXPENSES	Misc expense (some are reimbursed)	\$ (785)	\$ 614	\$ (2,207)	\$ 500	\$ (258)	-52%

see Debt Summary Worksheet for non-operating expenses related to debt service

ADMINISTRATIVE EXPENSES

01-01-560030	ADMINISTRATIVE COMP	Two full time office staff & General Manager. Budget includes two Temp Part Time employees.	\$275,859	\$282,963	\$307,270	\$309,000	\$ 202,337	65%
01-01-560060	CONTRACTUAL SERVICES- AUDITOR	Auditor \$19,085 , Audit reports (GASB 68) \$1,700	\$ 31,218	\$ 32,118	\$ 19,954	\$ 20,785	\$ 16,036	77%
01-01-560070	CONTRACTUAL SERV- LEGAL	Legal Fees	\$ 16,335	\$ 21,338	\$ 28,306	\$ 50,000	\$ 37,662	75%
01-01-560075	LEGISLATIVE AFFAIRS	CA Water Systems Alliance Membership plus travel budget.			\$ 13,344	\$ 20,000	\$ 595	3%
01-01-560080	PERS CONTRIBUTION	All Full Time Equivalent (FTE) Employees Classic \$29169 and PEPRAs \$14619, UAL = \$47004 (Classic) & \$1262 (PEPRA)	\$ 57,975	\$ 65,555	\$ 76,888	\$ 92,054	\$ 58,766	64%
01-01-560090	PAYROLL TAXES	Unemployment \$4340, Medicare match EE \$8823, Medi BOD \$367, Social Security BOD \$1570, P/T FICA \$2030	\$ 14,009	\$ 14,969	\$ 17,146	\$ 17,130	\$ 7,506	44%

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)
01-01-560110	PHONE, FAX LINES, INTERNET	Main office, BODroom and Goat Mtn phones \$5400, Internet /Static IP \$1560; website hosting \$250, website maint. \$1000, email exchange server \$875	\$ 7,960	\$ 7,694	\$ 7,414	\$ 9,085	\$ 4,265	47%
01-01-560120	MAILING EXPENSE	Routine Mail postage \$1300 (1-yr.), UPS-FedEx \$200,	\$ 1,403	\$ 1,633	\$ 1,281	\$ 1,500	\$ 995	66%
01-01-560140	CONTRACTUAL SERV- OTHER	Bank Fees - Unknown; Springbrook Maintenance Contract \$17,000, Copier Maintenance Agreement Est. \$3,000, Outsourced Billing \$15,000, IT Monthly Maintenance fee: \$12,000; IT work outside maintenance contract \$5,000, CPA Assistance \$20000, Misc. \$\$	\$ 46,774	\$ 35,358	\$ 56,342	\$ 62,000	\$ 55,875	90%
01-01-560160	PROPERTY/LIABILITY EXPENSE	Property and Liability	\$ 29,528	\$ 37,301	\$ 42,977	\$ 57,000	\$ 32,211	57%
01-01-560170	WORKERS COMP INS	All Employees	\$ 15,749	\$ 9,553	\$ 6,770	\$ 13,000	\$ 8,014	62%
01-01-560180	DUES & SUBSCRIPTIONS and ANNUAL FEES	AWWA \$440, DigAlert \$600, DigAlert State Fee \$450, Hi Desert Star \$45, CRWA \$800, Weinhoff \$280, CSDA \$5200, LAFCO budget allocation \$3705, ERNIE Memb. \$400, GFOA \$175, Misc \$500, Assoc. of San Bernardino Special Districts membership \$150, Adobe Cloud monthly fee \$650	\$ 7,094	\$ 6,418	\$ 13,538	\$ 15,000	\$ 15,325	102%
01-01-560200	POWER/PROPANE - OFFICE & YARDS	Based on current FY trend. \$2,700 Propane, SCE \$5,500	\$ 7,155	\$ 7,170	\$ 9,296	\$ 8,200	\$ 3,645	44%
01-01-560220	BAD DEBT EXPENSE	Bad debt (misc. unable to lien)	\$ 1,265	\$ 1,208	\$ -	\$ 1,500	\$ 1,889	126%
01-01-560221	BAD DEBT - UNCOLLECTABLE LIENS	Lien recievable accounts on the Balance Sheet are cleared out after 5-years. An estimated reasonable "loss" is \$5,000 per year based on current trends. This is evaluated each year.	\$ 5,056	\$ 591	\$ 3,646	\$ 5,000	\$ 1,906	38%
01-01-560300	OFFICE SUPPLIES/ PRINTING	Printed items such as envelopes, business cards, nameplates, checks. Toner refills for desktop printers, consumable office supplies (paper) and Boardroom supplies and other business meeting supplies. Copier "per print" costs (\$2500) includes Calendars	\$ 8,549	\$ 8,323	\$ 9,396	\$ 8,000	\$ 6,703	84%
01-01-561000	EMPLOYEE BENEFITS INS	Health, Dental, Vision, Life	\$ 132,688	\$ 125,678	\$ 121,648	\$ 151,000	\$ 80,080	53%
01-01-561100	EMPLOYEE EDUCATION	Miscellaneous employee education and outside training (inc. safety training, conferences) plus expenses. Includes Student Loan Reimbursement Program.	\$ 7,191	\$ 6,431	\$ 5,563	\$ 17,000	\$ 7,822	46%

OPERATIONS EXPENSES

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)
01-05-541020	OPERATIONS COMPENSATION	Five Full Time field employees with on-call overtime and standby hours. Includes one Temp. Part Time Employee	\$256,893	\$263,642	\$273,703	\$300,000	\$ 191,622	64%
01-05-541030	UNIFORMS	Shoes \$750, Uniform Lease Service \$3500; jackets/hats \$1500	\$ 4,045	\$ 3,643	\$ 5,356	\$ 5,750	\$ 3,200	56%
01-05-541060	VEHICLE/TRACTOR/ EQUIP EXPENSE	new tires for fleet, routine maintenance, large equipment repairs (increase due to backhoe maintenance needs). BDV Fuel tank vapor compliance testing \$1000 (2 sites) and misc fuel system maintenance \$1000. Haz.Mat. Disposal \$500	\$ 21,278	\$ 24,367	\$ 26,130	\$ 30,000	\$ 12,380	41%
01-05-541070	VEHICLE EXPENSE- FUEL	Projections based on prior year to date plus 5%.	\$ 23,240	\$ 28,571	\$ 34,830	\$ 36,750	\$ 22,366	61%
01-05-541090	FIELD MATERIAL & SUPPLIES	All materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools.	\$ 33,320	\$ 81,495	\$ 61,179	\$ 75,000	\$ 43,058	57%
01-05-541110	WATER TESTING	Samples as required by Approved Sampling Plan includes but not limited to BacT, Gen. Phy. And Plate Counts, Nitrates all wells, Misc. T22 (EDB/DBCP, Inorganics, Secondary GP, TDS, THM/HAA5), GA/Ur, Lead&Copper, 1,2,3-TCP	\$ 8,322	\$ 17,837	\$ 8,726	\$ 11,000	\$ 7,111	65%
01-05-541120	ENGINEERING	Engineering consultant services	\$ 40,838	\$ 2,550	\$ 10,296	\$ 60,000	\$ 15,299	25%
01-05-541140	WATER SYSTEM REPAIRS	Routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, airvac valves, etc.	\$ 46,680	\$ 61,281	\$ 57,957	\$ 70,000	\$ 25,278	36%
01-05-541141	EXCAVATION PERMIT FEES (CoSB)	CoSB Excavation Permit fees for BDVWA maintenance	\$ 230	\$ 230	\$ 230	\$ 500	\$ 201	40%
01-05-541150	BUILDING REPAIR AND MAINT	Trash and dump fee \$1500, Apple Valley Comm. \$600, Alarm Main/upgrades \$2000, fire extinguisher maintenance \$800, safety and emergency supplies \$1500, cleaning service \$3500, landscape main. \$1,000. Non-routine maintenance items (one time expense) \$2500;Asphalt crack repair \$5000	\$ 9,984	\$ 17,945	\$ 10,315	\$ 18,500	\$ 7,435	40%
01-05-541190	COMMUNICATIONS EXP	AT&T Cell phones or EE cell phone stiepend and SCADA (internet link and data)	\$ 3,539	\$ 4,677	\$ 6,192	\$ 6,700	\$ 3,554	53%
01-05-541210	DISINFECTION EXPENSE	Chlorine, disinfection equipment and maintenance and testing supplies	\$ 7,847	\$ 11,749	\$ 9,961	\$ 15,000	\$ 6,682	45%
01-05-541250	POWER WELLS & BOOSTER	Based on FY2018/19 trends and motor replacement project.	\$ 86,654	\$ 111,839	\$ 100,220	\$ 80,000	\$ 42,819	54%
01-05-541300	OTHER OPERATING EXPENSES	SWRCB GW Extraction filing fee \$550, bee service \$800, DPH (DHS) - \$3800 (est. annual base fee), AQMD fuel tanks permit (fuel, generator, est) \$2000, Haz mat permit fees Co Fire \$2000, Misc. \$800	\$ 11,345	\$ 9,777	\$ 10,319	\$ 10,000	\$ 7,886	79%

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated)	FY2016/17 Actual Expenditures	2017/18 Actual Expenditures	2018/19 Actual Expenditures	BDVWA Approved Budget 2019/20	current YTD Amount 2/29/2020 (66%)	FY2018/19 YTD STATUS 2/29/2020 (66%)
01-05-542000	WATER PURCHASES	State Water Project purchases for recharge at AMES / Reche. Expense becomes inventory until used or sold.	\$ 37,520	\$ 37,830		\$ 45,000	\$ -	0%
DIRECTOR EXPENSES								
01-09-560021	DIRECTOR - McBride	Includes Director Payroll and Other Expenses	\$ 4,725	\$ 6,104	\$ 8,552	\$ 8,755	\$ 3,846	44%
01-09-560022	DIRECTOR - Cori-Lorono	Includes Director Payroll and Other Expenses	\$ 7,077	\$ 7,878	\$ 8,716	\$ 8,755	\$ 5,228	60%
01-09-560026	DIRECTOR - Coulombe	Includes Director Payroll and Other Expenses	\$ 5,306	\$ 5,721	\$ 3,822	\$ 8,755	\$ 4,383	50%
01-09-560027	DIRECTOR - J. Burkhart	Includes Director Payroll and Other Expenses			\$ 4,867	\$ 8,755	\$ 4,765	54%
01-09-560028	DIRECTOR - McKenzie	Includes Director Payroll and Other Expenses			\$ 1,994	\$ 8,755	\$ 4,675	53%
01-01-560090	DIRECTOR PAYROLL TAXES	Included in 01-01-560090 line item.	n/a					
TOTAL EXPENSES			\$ 1,377,479	\$ 1,432,238		\$ 1,691,960	\$ 978,376	68%

ITEM # 8

**BIGHORN DESERT VIEW WATER AGENCY STANDING COMMITTEE
FINANCE/PUBLIC RELATIONS/EDUCATION/PERSONNEL
AGENDA ITEM SUBMITTAL**

Meeting Date: March 18, 2020

To: FPREP Committee Members

Budgeted: FY2020/21 Budget Process

Budgeted: To Be Determined

Cost: See Staff Report

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Review 2020 Social Security Cost-of-Living Adjustment and Discuss a Recommendation to the Full Board for All Regular Staff and General Manager

SUMMARY

Per the Employee Handbook, the Board, at its discretion, may grant a percentage cost of living adjustment (COLA) to the Range and Step Appendix B each year to be effective on or about July 1. The Social Security Cost-of-Living Index Publication and the overall financial condition of the Agency shall be considered when determining any adjustment.

For fiscal year 2019-2020, the Board of Directors approved a Cost-of-Living Adjustment of 2.8% for staff and 2% for the General Manager. For comparison, the 2019 Social Security Cost-of-Living Adjustment was 2.8%.

The 2020 Social Security Cost-of-Living Adjustment is 1.6%. A 1.6% COLA would lead to a projected increase in total salary of approximately \$10,000.

Prior to preparing the draft budget for the Committee's review, staff is looking for direction from the Committee on the recommended Cost-of-Living adjustment. Per the Employee Handbook the proposed increase would be 1.6% for all staff.

RECOMMENDATION

Committee to review recommendation and provide input to staff on how to proceed.

BACKGROUND/ANALYSIS

No further analysis provide, this is an annual action related to the budget process.

PRIOR RELEVANT BOARD ACTION(S)

3/26/2019 M19-15 Motion to Determine the amount of Cost-of-Living percentage adjustment to the Range and Step Scale for staff and the General Manager; and Adopt Resolution No. 19R-01 authorizing the Cost-of-Living percentage adjustments of 2.8% to all staff but the general manager approved for 2.0% and modification to the Range and Step Scale (incorporated by reference as Appendix B of the Employee Handbook) effective July 6, 2019

Press Release

Thursday, October 10, 2019
For Immediate Release



Mark Hinkle, Acting Press Officer
press.office@ssa.gov

News Release

SOCIAL SECURITY

Social Security Announces 1.6 Percent Benefit Increase for 2020

Social Security and Supplemental Security Income (SSI) benefits for nearly 69 million Americans will increase 1.6 percent in 2020, the Social Security Administration announced today.

The 1.6 percent cost-of-living adjustment (COLA) will begin with benefits payable to more than 63 million Social Security beneficiaries in January 2020. Increased payments to more than 8 million SSI beneficiaries will begin on December 31, 2019. (Note: some people receive both Social Security and SSI benefits). The Social Security Act ties the annual COLA to the increase in the Consumer Price Index as determined by the Department of Labor's Bureau of Labor Statistics.

Some other adjustments that take effect in January of each year are based on the increase in average wages. Based on that increase, the maximum amount of earnings subject to the Social Security tax (taxable maximum) will increase to \$137,700 from \$132,900.

Social Security and SSI beneficiaries are normally notified by mail in early December about their new benefit amount. Most people who receive Social Security payments will be able to view their COLA notice online through their *my* Social Security account. People may create or access their *my* Social Security account online at www.socialsecurity.gov/myaccount.

Information about Medicare changes for 2020, when announced, will be available at www.medicare.gov. For Social Security beneficiaries receiving Medicare, Social Security will not be able to compute their new benefit amount until after the Medicare premium amounts for 2020 are announced. Final 2020 benefit amounts will be communicated to beneficiaries in December through the mailed COLA notice and *my* Social Security's Message Center.

The Social Security Act provides for how the COLA is calculated. To read more, please visit www.socialsecurity.gov/cola.

ITEM # 9

**BIGHORN-DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: October 22, 2019

To: Board of Directors

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

Funding Source: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Discuss an Updated Organizational Structure and Need for Salary Study

SUMMARY

The Employee Handbook was last approved by the Board of Directors in December 2018. The Handbook is approved without specific approval of the Appendices as those documents can require update from time to time independent of the Handbook contents.

Staff is presenting a draft Organizational Chart for discussion with the committee and discuss the need for a comprehensive salary survey for the Agency employees.

RECOMMENDATION

Review draft organizational structure and provide direction to staff on conducting a salary survey for staff excluding the general manager.

BACKGROUND/ANALYSIS

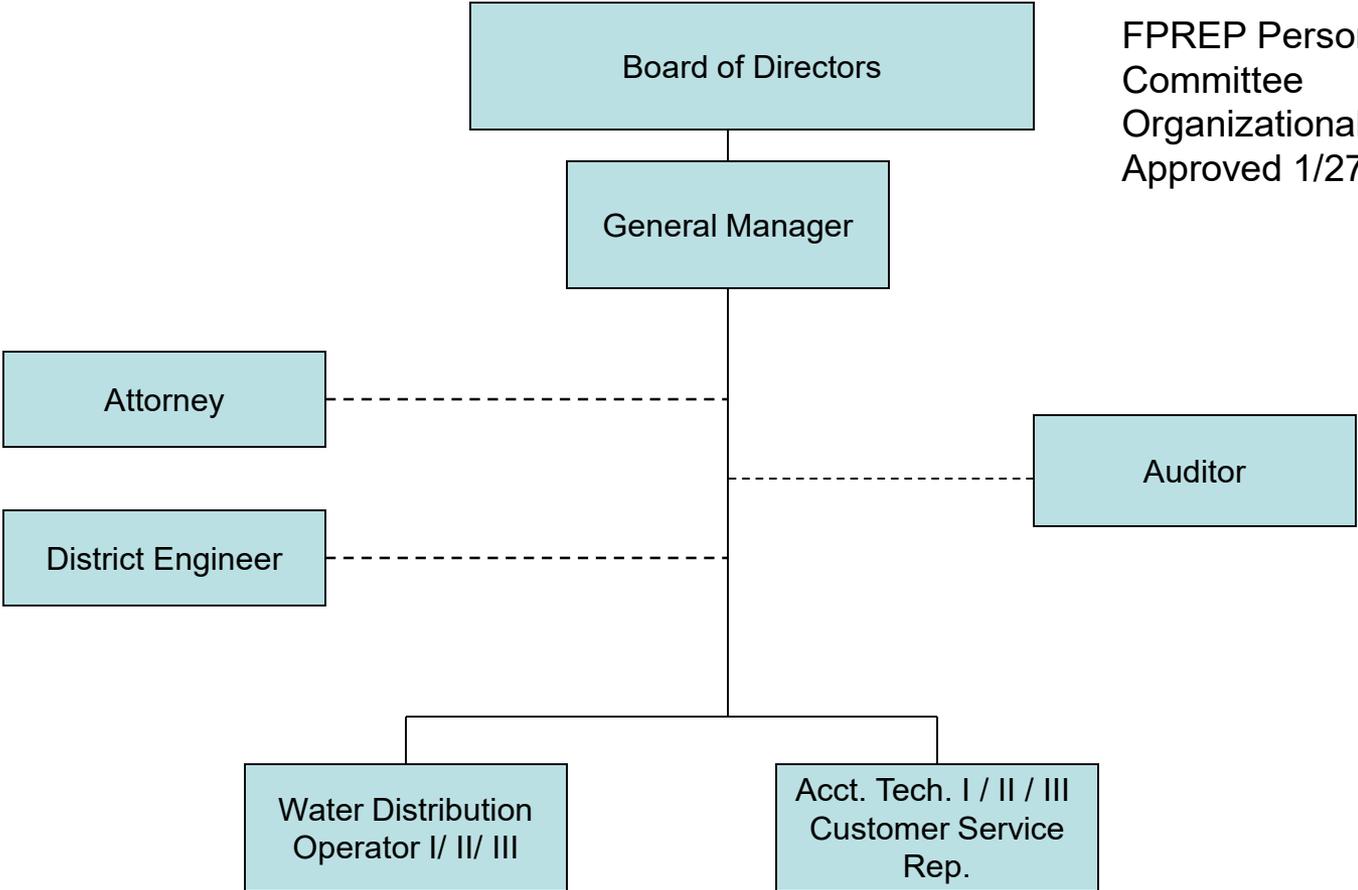
No further analysis provided. Existing and draft organizational charts are attached.

PRIOR RELEVANT BOARD ACTION(S)

12/11/2018 M18-056 Motion to approve **Resolution No. 18R-17** - Approving the Employee Handbook for Purposes of Establishing the Rules and Procedures for the Conduct of Personnel/Human Resources Matters and Authorizing the Modification thereof by Resolution.

1/27/2015 Motion No. M15-001 Motion to authorize General Manager to execute contract with Springbrook for conversion of CSA 70/W-1 billing accounts in the amount of \$9,720; and authorize General Manager to increase field operations staff by two full-time equivalents to accommodate anticipated workload upon successful completion of annexation proceedings at an estimated annual cost of \$140,000 (high estimate).

FPREP Personnel
Committee
Organizational Chart
Approved 1/27/2015



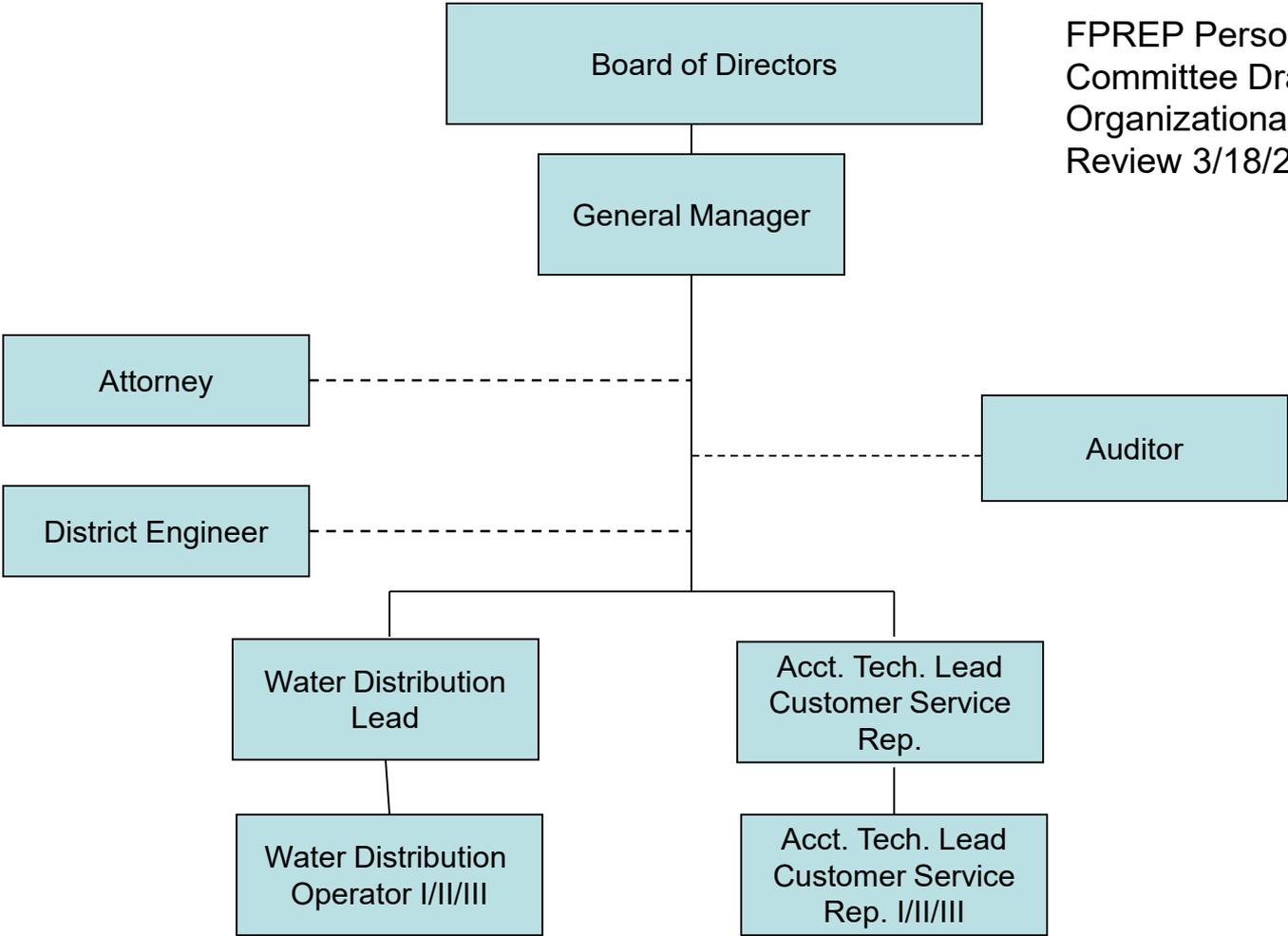
Total positions authorized = 5

- Total allowable Level II = 5
- Total allowable Level III = 5

Total positions authorized = 3

- Total allowable Level II = 3
- Total allowable Level III = 3

FPREP Personnel
 Committee Draft
 Organizational Chart for
 Review 3/18/2020



Total positions authorized = 5
 •Total allowable Level II = 5
 •Total allowable Level III = 5

Total positions authorized = 3
 •Total allowable Level II = 3
 •Total allowable Level III = 3

ITEM # 10

**BIGHORN DESERT VIEW WATER AGENCY STANDING COMMITTEE
FINANCE/PUBLIC RELATIONS/EDUCATION/PERSONNEL
AGENDA ITEM SUBMITTAL**

Meeting Date: March 18, 2020

To: FPREP Committee Members

Budgeted: N/A

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Update to Resolution No. 18R-14 Agency Drug and Alcohol Testing Program for Safety-Sensitive Employees in Accordance with the Department of Transportation and Federal Highway Administration Regulations

SUMMARY

The Agency's Drug and Alcohol Testing Program for Safety-Sensitive Employees in Accordance with the Department of Transportation and Federal Highway Administration Regulations requires amendment to include new language effective January 6, 2020.

All current safety-sensitive employees have registered with the Federal Motor Carrier Safety Administration (FMCSA) and signed an acknowledgement of receipt of the addendum.

Once adopted by the full Board the policy will then be in full compliance with the requirements.

RECOMMENDATION

Information only. Staff intends to present the Resolution and amended Policy to the next Board meeting for consideration and possible adoption.

BACKGROUND/ANALYSIS

No further analysis is provided. The required language for the addendum is attached and would be incorporated at the end of the full policy document (adopted by Resolution).

PRIOR RELEVANT BOARD ACTION(S)

10/2/2018 Motion No. 18-044 Motion to adopt Resolution No. No. 18R-14 Adopting a Drug and Alcohol Testing Program for Safety-Sensitive Employees in Accordance with Department of Transportation and Federal Highway Administration Regulations

DOT Drug & Alcohol Policy Addendum

Effective Date: Jan. 6, 2020

Any commercial motor vehicle driver for _____ (herein referred to as the "Company") who is subject to the FMCSA'S drug and alcohol testing regulations in 49CFR Part 382 must also comply with the CDL Driver Drug & Alcohol Clearinghouse regulations in Part 382, Subpart G.

The Company is prohibited from allowing any driver that has committed a testing violation and has not completed the return-to-duty process as outlined in the Company's DOT Drug & Alcohol Policy to perform safety-sensitive functions. Drivers will be notified by FMCSA when the Company obtains information from the Clearinghouse regarding their violation, or when information concerning the driver is added, revised, or removed.

Reporting: The following violations or milestones, on or after January 6, 2020, will be reported to the Clearinghouse for any Drivers who are subject to the Clearinghouse rules. The Company, its service providers, its Medical Review Officer(s), and/or its Substance Abuse Professional(s) as required by FMCSA directive to report:

- Any verified positive, adulterated, or substituted DOT drug test
- Any validated DOT alcohol test result of 0.04 or higher
- Any refusal to submit to a DOT required drug or alcohol test
- Any confirmed and recorded "actual knowledge" that the driver violated the DOT drug or alcohol rules, including:
 - Any on-duty alcohol use, including any citation for driving under the influence of alcohol (DUI/DWI) while driving a commercial motor vehicle
 - Any alcohol use within 4 hours before going on duty
 - Any alcohol use within 8 hours of an accident or before a post-accident test is complete (whichever occurs first)
 - Any prohibited drug use while on duty
- Successful completion of the return-to-duty process following treatment
- Any negative DOT return-to-duty test*
- Successful completion of follow-up testing*

**Only reported if the primary violation occurred on or after January 6, 2020.*

Granting of Consent: Drivers must grant consent for the Company to purchase Clearinghouse reports:

- Prior to employment with the Company, all drivers must create a Clearinghouse account and log in to permit the Company consent to acquire a "full" report.
- Drivers must sign a separate Consent "for Limited Queries" form allowing the Company access to "limited" queries each year. Drivers may limit the length of time that such consent is valid but making it valid for the duration of employment with the Company is recommended.
- The Company will notify the driver that they must immediately log in to the Clearinghouse to provide permission so the Company may obtain the driver's full Clearinghouse record if a limited query exposes information about the driver. Such record will be acquired within 24 hours of the limited query.

A driver who refuses to grant the consent described above will not be allowed to perform any safety-sensitive duties as defined in §382.107. The driver will not be allowed to resume the safety-sensitive duties until the driver has granted the mandatory consent, the Company then obtains the report, and the Clearinghouse query shows that the driver is eligible to carry out safety-sensitive duties.

Driver Accounts: Drivers are required to have an online account at clearinghousefmcsa.dot.gov and are highly encouraged to provide an email address so they may be contacted. Drivers are permitted to

see their own Clearinghouse records free of charge and may challenge the accuracy of information reported to the Clearinghouse, but not the accuracy of test results or refusals using the procedures listed in §382.717.

Queries: The Company will purchase reports (a.k.a. queries) from the Clearinghouse at these times:

- Once a year for all drivers, and
- Preceding employment of any new drivers.

Reports to the Clearinghouse will include:

- the driver's name
- date of birth
- commercial driver's license number and state of issuance
- violation and/or testing data

Notice of Violations: Drivers are required to notify the Company in writing if they have violated the drug and/or alcohol prohibitions of 49 CFR Parts 40 or 382 while employed with the Company. The statement must be received before the end of the business day the day after the driver received notification of the violation or prior to performing any safety-sensitive duties, whichever comes first.

Use of Information: The Company will only use the information obtained from the Clearinghouse to determine if the driver is prohibited from performing safety-sensitive duties. The Company will not divulge, nor permit any other person or entity to divulge, any driver-specific information from the Clearinghouse to any person or entity not directly involved in making such determination.

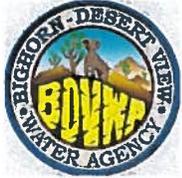
ACKNOWLEDGMENT OF RECEIPT AND REVIEW OF DOT DRUG & ALCOHOL POLICY ADDENDUM

I acknowledge that I have read and received a copy of the Company's Addendum to its DOT Drug & Alcohol Policy dated _____.

Driver's Full Name (printed): _____

Driver's Signature: _____ Date: _____

Company Representative Signature: _____ Date: _____



Employee Consent Form

I, _____, hereby provide consent to BIGHORN-DESERT VIEW WATER AGENCY to conduct a limited query of the FMCSA Commercial Driver's License Drug and Alcohol Clearinghouse (Clearinghouse) to determine whether drug or alcohol violation information about me exists in the Clearinghouse. I understand this will include multiple queries for the duration of my employment.

I understand that if the limited query conducted by BIGHORN-DESERT VIEW WATER AGENCY indicated that drug or alcohol violation information about me exists in the Clearinghouse, FMCSA will not disclose that information to BIGHORN-DESERT VIEW WATER AGENCY without first obtaining a full query consent form from me.

I further understand that if I refuse to provide consent for BIGHORN-DESERT VIEW WATER AGENCY to conduct a limited query of the Clearinghouse, BIGHORN-DESERT VIEW WATER AGENCY must prohibit me from performing safety-sensitive function, including driving a commercial motor vehicle, as required by the FMCSA's drug and alcohol program regulations.

Employee Signature

Date