RESOLUTION NO. 26-1087

A RESOLUTION OF THE BOARD OF DIRECTORS OF JOSHUA BASIN WATER DISTRICT APPROVING THE EMPLOYEE COMPENSATION PLAN FOR DISTRICT EMPLOYEES

WHEREAS, the Joshua Basin Water District ("JBWD") Board of Directors ("Board") desires to review employee compensation and benefits on an annual basis; and

WHEREAS, the District has proposed the attached Employee Compensation Plan (the "Plan"), which is attached hereto in Attachment A; and

WHEREAS, this Resolution and the Plan adopted herein are meant to be used in conjunction with the most recently adopted Employee Handbook (the "Handbook"), as may be amended from time to time; and

WHEREAS, this Resolution will supersede all previous employee compensation plan resolutions; and

WHEREAS, the Board desires to adopt the employee compensation and benefits as referenced in the Plan; and

WHEREAS, the Plan and Handbook are both incorporated herein by their respective reference.

NOW, THEREFORE, the Board of Directors of the Joshua Basin Water District hereby resolves, determines, and orders as follows:

1. The above recitals are true and correct and are incorporated herein as findings of the Board by this reference.

2. The Board hereby approves and adopts the Plan with implementation effective the first full pay period after approval by the Board, and the Plan shall be effective relative to any and all District employees, with the exception of those whose employment is governed by an independent contract.

3. The Board further delegates authority to the General Manager to take such actions as may be reasonably necessary to implement the Plan and the Handbook, as referenced herein, and to provide notice of the actions taken in this Resolution.

PASSED AND ADOPTED this 3rd day of June 2026, pursuant to the following votes:

AYES: 5
NOES: 0
ABSENT: 0
ABSTAIN: 0

By: Stacy Doolit
Stacy Doolittle, President

By:
Sarah Johnson, General Manager

ATTACHMENT - A

JOSHUA BASIN WATER DISTRICT
EMPLOYEE COMPENSATION PLAN

A. Cost of Living Adjustment (COLA)

Effective the first pay date in July after approval by the District's board of Directors, the salary ranges for all classifications shall receive a cost-of-living adjustment for all steps matching the Annual Average Riverside-San Bernardino-Ontario, CA Consumer Price Index equal to **3.4%**

B. Performance Evaluation Merit Increases

Each regular employee shall be evaluated following procedures outlined in the Employee Handbook.

- Consistently Exceeds Expectations: 2-Step Increase (5%)
- Fully Meets Expectations: 1-Step Increase (2.5%)
- Not Meeting Expectations: No Increase

Sustained Performance Award – Effective for performance evaluations conducted on or after January 1, 2026. An employee who has remained at the highest salary step for their position for at least 12 months will be eligible for sustained performance compensation. This one-time payment will be issued annually during the first pay period in March and is contingent upon the employee's performance evaluation, which is conducted each January. The payment amount is based on the evaluation rating, as follows:

- Consistently Exceeds Expectations: 2-Step Increase (5%)
- Fully Meets Expectations: 1-Step Increase (2.5%)
- Not Meeting Expectations: No Increase

C. Longevity Pay

Each regular full-time employee shall be eligible for longevity pay in the following amounts:

- After 7 years of continuous District Service: $75.00 per month;
- After 11 years of continuous District Service: $150.00 per month; and
- After 15 years of continuous District Service: $250.00 per month;

Although stated as a monthly amount, the longevity pay shall be paid in each pay period in an amount equal to the monthly amounts stated above. Continuous District service preceding the approval of this resolution by the District's Board of Directors shall count toward meeting the service thresholds described above.

D. Overtime Compensation

Non-Exempt employees shall work overtime in accordance with the procedures outlined in the Employee Handbook. A nonexempt employee will be compensated at one and one-half times their regular rate of pay for hours worked in excess of 8 hours in a day for 5/8 employees, 10 in a day for 4/10 employees, and 40 hours in a workweek.

Nonexempt employees will be compensated at:

- two times their regular rate of pay for worked hours in excess of 12 in a day;
- two times their regular rate of pay for worked hours on a district-observed holiday;

Hours actually worked, plus all paid time off, including floating holidays, and district holidays, will be included in the overtime calculation.

E. Standby (on-call) Pay

Field employees shall work standby in accordance with the procedures outlined in the Employee Handbook.

- **Regular Standby Pay**

  In addition to the employee's regular workweek hours, employees who complete standby will be paid the following:
  - Monday – Thursday: One (1) hour of straight-time pay each day;
  - Friday, Saturday, & Sunday: Three (3) hours of straight-time pay each day.

- **Holiday Standby Pay**

  In addition to the employee's regular holiday pay and regular standby pay, employees who complete standby starting or ending on a District observed holiday will be paid the following:
  - Ten (10) holiday standby hours of 1.5 times the regular rate of pay.
  - If the standby employee is called in for work on a District observed holiday, the employee will be compensated at two (2) times their regular rate of pay for any hours worked.

Holiday Standby Example

Holiday (no work)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	10	10
no work	0	0
Total Hours Paid	21	23

Holiday (worked)	Christmas Mon-Thurs	Christmas Fri/Sat/Sun
Regular Holiday Pay	10	10
Regular Standby	1	3
Standby Holiday (1.5x pay)	10	10
Worked 3 hrs. (2x pay)	3	3
Total Hours Paid	21	23

F. Call Back Pay

Callback work shall be conducted in accordance with the procedures outlined in the Employee Handbook. Callback occurs when a non-exempt employee is called back to perform work (either physically reporting to a work site or performing work remotely).

Non-exempt employees shall receive callback pay if they are called back after they worked the full day preceding the call back; or they were called back after taking a full or partial day of paid leave preceding the call back; or any combination thereof. Call back pay is in addition to standby pay.

- **Call Back (remote response)**
  If a callback requires only a remote response by telephone call, email, or other electronic response the employee will be paid at 1.5 times their regular rate of pay for a minimum of 15 minutes or the actual time spent responding—whichever is greater.

- **Call Back (on-site response 2-hour minimum call-back period)**
  If the callback requires an on-site response, the employee will be paid at 1.5 times their regular rate of pay, with a minimum of two hours of pay.

- **Call Back (SCADA response)**
  Supervisory Control and Data Acquisition ensures continuous, real-time monitoring and response capability for critical infrastructure systems outside of normal business hours. The employee shall be paid at 1.5 times the regular rate of pay for thirty (30) minutes minimum.

  If multiple callbacks occur during the same minimum callback period—whether for electronic response, on-site response, or SCADA response—and/or the additional tasks can be completed within that period, the employee will be compensated for only one minimum callback period.

  The District reserves the right to require the employee to remain at work and perform other duties if the original callback task is completed in less than minimum call back period.

G. Safety Boot Allowance for Eligible Employees

Regular field employees and any other positions specified by the General Manager shall wear safety boots following the procedures outlined in the Employee Handbook. Eligible regular employees will be provided an annual boot allowance of $350.00 per calendar year.

H. Uniform Allowance

Effective the first full pay period after approval by the District's board of Directors, all field employees are required to wear district-provided uniforms in accordance with the procedures outlined in the Employee Handbook. Eligible field employees will be provided an annual uniform allowance of up to $712.40 per calendar year ($27.40 per pay period). Uniform allowance is considered taxable income to the employee and will be recorded as such.

All administrative employees and Board Members may voluntarily elect to receive an annual logoed uniform shirt/sweater allowance of up to $130.00 per calendar year ($5.00 per pay period). District-provided uniforms shall be worn in accordance with the procedures outlined in the Employee Handbook. Uniform allowance is considered taxable income to the employee and will be recorded as such.

I. Health & Welfare Benefits

Group Health Insurance

The District provides group medical, dental, and vision insurance for regular full-time employees and their eligible dependents. Coverage shall begin on the first day of the month following one month of continuous employment. The District shall contribute toward the monthly premiums for medical, dental, and vision plans for eligible employees and their eligible dependents, subject to a monthly cap subject to the Tier levels below. The employee is responsible for any costs above the monthly cap. The monthly cap changes shall be effective on January 1st, following approval by the District's Board of Directors.

Eligibility must be proven to enroll dependents (i.e., birth certificate, marriage license, etc.). It is mandatory to report changes in dependent status within thirty (30) days of the event (such as adding a dependent(s) due to birth or adoption of a child, adding a spouse, or deleting a dependent due to divorce or death).

Any employee who is regularly scheduled to work less than forty (40) hours per week is not eligible for a District contribution or to enroll in group health benefits.

Health Plans

To learn more about District health plans, review the Summary of Benefits & Coverage (SBC) documents online or ask HR for copies. Each employee is encouraged to review these important documents before selecting their health plans.

Medical Enrollment

Eligible employees may choose from available medical plans offered. All regular full-time employees shall be enrolled in a District provided medical insurance at a minimum employee level. Dependent coverage is optional.

Dental Enrollment

All regular full-time employees shall be enrolled in the District provided 5304 Delta Dental insurance plan at the minimum employee level. Dependent coverage is optional.

Vision Enrollment

All regular full-time employees and all their eligible dependents shall be enrolled in the District provided 4029 VSP vision insurance plan.

District Contribution for Group Health Insurance:

- **Tier A – Employees Hired before January 1, 2017**
  The District shall provide a monthly contribution of $1,850.00 to eligible Tier A employees

to be used for health premiums, including medical, dental, vision, and related insurance benefits.

Tier A employees are entitled to receive cashback on any unused portion of the monthly contribution that is not used for the required enrollment in medical, dental, and vision plans. The cashback will be paid as an addition to the employee's paycheck, in accordance with the District's normal pay schedule, and will be recorded as taxable (non-PERS) income.

- **<u>Tier B</u> - Employees Hired after January 1, 2017**
  Effective next calendar year, after approval by the District's board of Directors, the District shall contribute and pay 100% toward group medical, dental, and vision premiums for the employee and their eligible dependents, subject to a monthly cap. The monthly cap shall be calculated utilizing the monthly premiums for the group medical Kaiser HMO with Chiro Family Plan, 5304 Delta Dental Family Plan, and 4029 VSP Composite Plan.

  Tier B employees hired after January 1, 2017, are not entitled to receive cashback on any unused portion of the monthly contribution cap that is not used by the required enrollment in medical, dental, and vision plans.

Tier Conversion Provisions
During open enrollment or a qualifying event (the plan administrator must receive notification of the qualifying event within 30 days of the qualifying event), Tier A employees may opt to convert to the Tier B employee provisions to obtain the benefit contributions available under the Tier B employee contribution. Tier A employees who opt into the Tier B employee provision, cannot revert to the former Tier A employee provision following the conversion.

Contribution Proration (if applicable)
Any benefit-eligible regular employee who earns less than forty (40) paid hours per week, shall receive the applicable contribution prorated (i.e., the number of paid hours per week will be compared to forty (40) hours per week to determine the basis of proration). Please note that a prorated contribution may subject the employee to an increased share of cost in the health premiums depending upon the employee's selected plans and Tier level.

J. Life Insurance

Each regular full-time employee will be provided with a life insurance policy of twice the employee's base salary at no cost, subject to a maximum coverage of $300,000 without medical testing. If twice the employee's salary is greater than $300,000, the insurer shall require a medical exam and/or testing. If the employee passes the medical exam and testing to the insurer's requirements, the District shall pay the additional premium.

Life insurance coverage shall be adjusted prospectively for all employees on at least an annual basis at one time to reflect changes in base salary over the prior year. The District shall have no obligation to adjust life insurance levels for individual employees more than annually time to reflect changes in their personal compensation level.

At the employees' cost, eligible employees may purchase available dependent life insurance for eligible spouse and dependents, subject to insurability.

K. Long Term Disability

The District provides and pays 100% of the premium for long-term disability insurance for regular full-time employees.

L. Wellness Program

Each fiscal year, regular full-time employees are eligible to participate in the District's Wellness Program. The District may provide a corporate gym membership (if available) or reimburse for eligible wellness-related activities and/or products in accordance with procedures outlined in the Wellness Program Policy.

Reimbursements are subject to budget availability set by the Board each year. The per-person wellness reimbursement cap is equal to the total wellness budget divided by the number of eligible positions. The amount received is considered a benefit-in-kind and will be a taxable income for employees unless not required by local tax rules.

M. Retirement Programs – Deferred Compensation/457

Effective the first pay date in July after approval by the District's board of Directors, eligible employees may participate in the District's deferred compensation/457 plan as outlined in the Employee Handbook. The District shall make a matching contribution equal to 50% of the eligible employee's per pay period contribution, not to exceed a **$3,000.00** cap per calendar year.

Example 1:	Employee Contribution:	$100.00 per pay period
	District 50% Contribution:	$ 50.00 per pay period until the cap is met.
Example 2:	Employee Contribution:	$230.00 per pay period
	District 50% Contribution:	$115.00 per pay period until the cap is met.
Example 3:	Employee Contribution:	$600.00 per pay period
	District 50% Contribution:	$300.00 per pay period until the cap is met.

Both the employee and employer contributions combined must not exceed IRS limits. The District shall remit the employer and employee contributions no later than 30 days of each applicable payday.

N. Vacation Accrual

In accordance with procedures outlined in the Employee Handbook, regular full-time employees accrue vacation leave while in paid status in accordance with the following schedule:

Years of Service	Hours Accrued Per Pay Period	
	Non-Exempt	Exempt
1 - 4	3.08	4.62
5 - 10	4.62	6.15
11 +	6.15	7.70
Max accrual = 2-year annual accrual rate		

Upon hire or promotion, eligible employees may be placed into a higher accrual tier at the discretion of the General Manager.

O. Floating Holiday Accrual

Regular full-time employees are entitled to receive four (4) floating holidays per calendar year. Floating holidays must be used during the calendar year they are granted. Floating holiday time does not carry-over. Any floating holiday time not used within the calendar year will be cashed out in January of the following year.

Part-time regular employees shall receive floating holiday pay on a pro-rated basis by comparing their regularly scheduled hours to a full-time (40-hour) per week schedule. For example, if a part-time regular employee is regularly scheduled thirty-two (32) hours per week, the employee would be entitled to twenty-four (24) hours of floating holiday time per calendar year.

New regular full-time and part-time employees whose date of hire is on or before June 30 shall accrue the full amount of floating holidays for that calendar year. New regular full-time and part-time employees whose date of hire is on or after July 1 shall accrue half the amount of floating holidays in their first calendar year, and the full amount of floating holidays in the following calendar year and thereafter.

P. Off Duty Education - Tuition Reimbursement

Regular full-time employees may be eligible for tuition reimbursement utilizing procedures outlined in the Employee Handbook.

Regular full-time employees who desire to obtain skills and/or knowledge that enables them to become more proficient in their present duties and/or prepare them for future assignments. This education may occur after regular working hours at a college, vocational trade school, or through a self-study correspondence course that leads to a certificate, license or diploma related to the District operations.

Regular full-time non-exempt employees may receive reimbursement for approved off-duty educational expenses (including tuition, books, required fees, and parking) up to a maximum of $1200 in any one fiscal year, in accordance with grades earned and rules set forth in the employee handbook.

Regular full-time exempt employees may receive full reimbursement (subject to the reimbursement budget cap set by the board each fiscal year) for pre-approved off-duty educational expenses (including tuition, books, required fees, and parking) in accordance with grades earned and rules set forth in the employee handbook.

Q. Credential Reimbursement

The District shall reimburse regular full-time employees for voluntary or required professional credentials, licenses, and/or certifications which enhances the employee's usefulness to the District as a whole and to their jobs. The entire program shall be subject to rules established in the employee handbook and the General Manager's approval.

R. Paid Holidays Note: *After adoption, this section will be incorporated into the Employee Handbook and removed from this document to improve clarity and avoid duplication*

Regular Employees are eligible to receive holiday pay for beginning after their 1st day of employment.

- New Year's Day (January 1)
- Martin Luther King Jr. Day (Third Monday in January)
- Presidents' Day (Third Monday in February)
- Memorial Day (Last Monday in May)
- Independence Day (July 4)
- Labor Day (First Monday in September)
- Veteran's Day (November 11)
- Thanksgiving Day (Fourth Thursday in November)
- Christmas Eve (December 24)
- Christmas Day (December 25)
- New Year's Eve (December 31)
- Four (4) Floating Holidays (Discretion of Employee)

If a holiday falls on a Sunday, the Monday following shall be treated as the holiday. If a holiday falls on a Friday or Saturday, the preceding workday shall be treated as the holiday.