



Staff Report

TO: Board of Directors

FROM: Greg Jones, Assistant General Manager

DATE: December 8, 2021

SUBJECT: **Benefits and Compensation Plan - Wages, Hours, and Terms and Conditions of Employment for Unrepresented Employees (Consent)**

ADMINISTRATION

RECOMMENDATION:

Adopt No. 2021-43 (Establishing Benefit and Compensation Plan and Authorizing Changes in Wages, Hours, and Terms and Conditions of Employment for Unrepresented Employees).

BACKGROUND:

The attached Benefit and Compensation Plan (Plan) establishes wages, hours, and terms and conditions of employment for unrepresented employees.

Accordingly, staff drafted the attached resolution for the Board's consideration. Subject to approval, the wages, hours, and terms and conditions of employment for unrepresented employees will be defined by the Benefit and Compensation Plan and related District policies.

FINDINGS & ANALYSIS

The following is a list of findings regarding the unrepresented Benefits and Compensation Plan:

1. On September 22, 2021, the District adopted Resolution No. 2021-31 - Authorizing Changes in Wages, Hours, and Terms and Conditions of Employment for Employees Represented by AFSCME; and
2. The proposed Plan for unrepresented employees follows the duration and general content of the previous Plan, with minor variations and content adjustments to reflect AFSCME MOUs; and

3. The District met with unrepresented employees on October 20th and again on November 5th to review elements of the Plan. District management and unrepresented employees have agreed on the proposed Plan contents.

ALTERNATIVES:

1. Adopt Resolution 2021-43; or
2. Do not adopt Resolution 2021-43 and provide staff with additional direction.

CONCLUSION:

Attached is a draft resolution for the Board's consideration and the updated Plan for review. Upon approval of the resolution, the terms and conditions of employment for the unrepresented employees will be confirmed.

Some changes to the unrepresented Benefit and Compensation Plan changes include:

- 2.5 Year Term (July 1, 2021 – December 31, 2023)
- Addition of 2% COLA beginning July 1, 2021
- Addition of 2% COLA on January 1, 2022
- 5% of Market Rate Adjustment on January 1, 2022
- Certification Pay Differential beginning January 1, 2022

BUDGETARY IMPACT:

2021 fiscal year budgetary implications associated with the ratification of this Plan are approximately \$33,090 for salary and associated benefits adjustments for unrepresented employees from July 1 – December 31.

Attachments:

- Resolution No. 2021-43 (Establishing Benefit and Compensation Plans and Authorizing Changes to Wages, Terms, and Conditions of Employment – Unrepresented Employees)
- Attachment A: Benefits and Compensation Plan – Unrepresented Employees
- Attachment B: Salary Schedule Unrepresented Employees Effective 7/1/2021



RESOLUTION NO. 2021-43

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**ESTABLISHING BENEFIT AND COMPENSATION PLANS,
AND AUTHORIZING CHANGES IN WAGES, HOURS,
AND TERMS AND CONDITIONS OF EMPLOYMENT
FOR UNREPRESENTED EMPLOYEES**

WHEREAS, Nevada Irrigation District (hereafter "NID") desires to establish a set of policy documents to confirm and/or change wages, hours and terms and conditions of employment for unrepresented employees; and

WHEREAS, the current wages, hours, and terms and conditions of employment for unrepresented employees are defined by a Benefits and Compensation Plan – Wages, Hours, and Terms and Conditions of Employment for Unrepresented Employees (Plan), and were adopted by Resolution No. 2017-31; and

WHEREAS, the 2017 Plan was extended in 2020 to have a term expiring on June 30, 2021, and in accordance with its terms has been continued in force and effect; and

WHEREAS, prior to the expiration of the Plan, the wages, hours, and terms and conditions of employment for unrepresented employees should be defined by policy documents, including Benefit and Compensation Plans and various personnel policies; and

WHEREAS, the Board of Directors has authorized and approved the establishment of a separate Benefit and Compensation Plan for Unrepresented Employees, and has directed that the documents be prepared incorporating certain benefits and compensation; and

WHEREAS, the Board of Directors has authorized and approved such agreements and directed that a resolution be prepared incorporating such changes in a successor Plan; and

WHEREAS, the agreed-upon wages, hours, and terms and conditions of employment for unrepresented employees for the successor Plan are set forth in Attachments A and B.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada Irrigation District, as follows:

1. That the Benefit and Compensation Plan for Unrepresented Employees, as shown on Attachment A & B, and all attachments thereto are hereby approved.
2. That the General Manager is hereby authorized and directed to implement the wages, hours, and terms and conditions of employment for unrepresented employees as described in Attachment A & B.

BE IT FURTHER RESOLVED that the General Manager is hereby authorized to finalize and execute the 2021-2023 Benefits and Compensation Plan – Wages, Hours, and Terms and Conditions of Employment for Unrepresented Employees with all necessary exhibits, as a successor Plan, to be effective July 1, 2021.

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 8th day of December 2021 by the following vote:

AYES:	Directors:
NOES:	Directors:
ABSENT:	Directors:
ABSTAINS:	Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors



NEVADA IRRIGATION DISTRICT

BENEFIT AND COMPENSATION PLAN

UNREPRESENTED EMPLOYEES

July 1, 2021

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BENEFIT AND COMPENSATION PLAN

PREAMBLE

1. The NEVADA IRRIGATION DISTRICT (District) is a public agency formed and existing under the laws of the State of California (Water Code, Division 11).
2. This document, and the policies stated in it, constitutes a description of the compensation, as well as other terms and conditions of employment, for unrepresented employees (except managers). This document does not create a binding agreement between the District and the employees. It is simply a statement of policy subject to change or modification at any time and at the sole discretion of the Board of Directors.

ARTICLE 1

DEFINITIONS

1. “Class” or “Classification”. A position or group of positions that are sufficiently similar in duties, authority, responsibility, and qualifications to warrant combining them under the same job title.
2. “Position”: A group of duties and responsibilities assigned and delegated by competent authority and requiring the employment of one person on either a full-time or part-time basis. A position may be occupied or vacant.
3. A “Probationary Employee” is an employee who has not completed their probationary period and fills a regularly established classification.
4. “Promotion” is defined as the movement of an employee from one regularly established classification to another regularly established classification that has a higher maximum base rate of pay.
5. A “Regular Employee” is an employee who has completed their probationary period and fills a regularly established classification.
6. A “Regular Part-time Employee” is an employee who is hired by the District to fill a regularly established classification that warrants year-round employment at no more than thirty (30) hours per week and no less than twenty (20) hours per week.
7. A “Temporary Worker” is defined as an employee who is hired on a temporary basis to perform seasonal work and/or work on special projects. A temporary employee may work in a regularly established classification for certain reasons, such as:
 - a. Extended leaves of absence of regular employees.
 - b. Vacancies due to promotions, transfers, recruitment, or re-organization of a department.
 - c. Short-term Work Load Requirements: Temporary Workers working in a regularly established classification governed by this MOU can be in place for up to twelve (12) consecutive months. The District may extend the term of a Temporary Worker for an additional six (6) months. If the District anticipates that a Temporary Worker’s term may be extended beyond 12 months, the District will provide the Union with a brief written explanation for the extension.
8. “Transfer” means either: (a) the movement of an employee from one position in a regularly established classification to another position in the same classification; or (b) the movement of an employee from a position in a regularly established classification to a position in another regularly established classification that is comparable or the same in salary range and qualifications.
9. A “Confidential Employee” are considered those employees who participate in the day to day activities that are intertwined with personal knowledge of employees, processing sensitive information relating to employee/dependent medical needs, payroll specifics, dealings with closed Board sessions, court cases, and other sensitive information either received or transmitted to others on a daily basis. Employees in these classifications as well as new employees filling positions in these classifications will be trained in their confidential responsibilities by the Human Resources Manager or designate.

See Exhibit A for confidential employee classifications.

10. An “Exempt Employee” are considered those employees whose duties and responsibilities has a level of decision making authority that is exempt from the overtime provisions of the Fair Labor Standards Act (FLSA) and are considered to be exempt for purposes of overtime work. The personnel occupying these classifications are responsible for the completion of the work assigned, without regard to overtime. Every effort should be made, however, to limit the amount of hours worked by these individuals to forty (40) hours a week. See Exhibit A for exempt employee classifications.
11. Flexitime: With the prior approval of the Department Manager, non-exempt employees may take personal time off during the workday and such time may be made up by working an equivalent number of hours outside the normal workday during the course of the same workweek. Such hours will not be considered overtime.
12. Full Time Employment: All regular employees will receive full time employment for each workweek employed, provided they report to duty in accordance with the policy, terms and conditions established by the District, and are capable of performing their work. This is not to be interpreted that the District does not have the right to layoff or release employees on account of lack of work or other valid reason.
13. An Annuitant is one who receives a sum of money payable yearly or at other regular intervals.

ARTICLE 2

SALARY AND OTHER COMPENSATION

1. Job Classifications and Wage Rates: Job Classifications and Wage Rates are established and/or amended by the District and adopted by the Board of Directors. A list of all classifications and applicable wage rates (Wage Schedule) is maintained on the District's web site.
2. Establishment and Revision of Classifications: The District will from time to time establish new and/or revise existing classifications and/or wage rates due to changes in operations or requirements as determined by the District.
3. Performance Evaluations: All regular employees who have completed their probationary period should be evaluated in writing once every twelve (12) months. In addition, an employee may also be evaluated at any time at the discretion of the department head, or when the performance of the employee has been rated at or below the "Improvement Needed" level on the most recent evaluation.

Performance evaluations are expected to be conducted using the form prescribed by the Human Resources Department. Where an employee has worked under several supervisors, each supervisor should contribute to the evaluation.

Each performance evaluation shall be discussed with the employee. The employee shall sign the report as a means of acknowledging its content. Such signature shall not necessarily mean the employee agrees in total with the contents of the evaluation report. After the evaluation has been completed and signed, a copy shall be given to the employee and the supervisor. In addition, a copy is to be filed with the Human Resources Department.

An employee who receives an overall performance rating of less than meets minimum requirements should be rated at a more frequent interval. An employee who receives an overall rating of less than meets minimum requirements shall not be eligible for any salary step advancement or to participate in any promotional examinations until at least an overall meets minimum requirements rating has been established.

Employees may attach a reasonable amount of rebuttal material to any evaluation with which they disagree. Written statements in response to an evaluation must be submitted within fourteen (14) days of when the evaluation is provided to the employee in order to be included with the evaluation in the employee's personnel file. Evaluations are not subject to any form of appeal or grievance.

4. Work Out of Classification:
 - a) When an employee is temporarily assigned to work in a supervisory role for a minimum of forty (40) consecutive hours, the employee will be paid at not less than the minimum rate established for the higher classification, or at one (1) step above their current rate of pay, whichever is greater, for each day so worked. Generally, employees required to assume supervisory responsibilities will be assigned such responsibilities for at least forty (40) consecutive hours, however the Department Manager may authorize less hours depending on the specific situation.

When an employee is temporarily assigned to work in a classification that is not a supervisory role but is higher than their regular classification for work performed for four (4) hours or more in any one day, the employee will be paid as set forth in Section 5 herein.

- b) An employee will not work out of class longer than six (6) months in one position without approval from the General Manager. The District will determine within the six (6) month period whether or not the position will be filled on a regular basis. This will not apply to an employee working out of class in a position that is covering an employee who is out on an authorized leave of absence. If out of class pay is extended beyond the six (6) consecutive months a brief written explanation for the extension will be provided by the District.
5. Rate of Pay: In the event an employee is working out of class, in accordance with this Article, the employee will receive a 5% increase to their hourly wage, or be paid at the starting rate of the higher classification, whichever is greater.
- a) For the duration that an employee works in an out of class position, the employee will receive the out of class rate of pay for holidays, vacation, sick leave, CTO, and administrative leave taken by the employee during the period of such out of class work.
 - b) When an employee is required to work in a higher classification, the employee must possess the minimum qualifications of the higher classification.
6. Temporary Work in a Lower Classification: When an employee is temporarily required to work in a classification lower than their regular classification their rate of pay shall not be reduced.
7. Emergency Call-Out: A call-out shall occur when supervisory personnel specifically require an employee to perform emergency work outside the scheduled work hours. All employees shall be paid two (2) times the regular rate of pay for all time worked during a call-out for a minimum of two (2) hours up to a maximum of three (3) hours. All additional time worked over the three (3) hours emergency call-out shall be at the regular overtime rate of pay of the employee.

Anytime an employee on standby is monitoring the work of others outside of scheduled work hours, he/she shall receive emergency call-out pay.

8. Boot Allowance: The District will pay \$180 toward the purchase and/or repair of work boots for District Employees identified in Exhibit A and/or at the discretion of the employee's department manager. Payment will be made by the first full paycheck of the employee's date of hire and annually thereafter.
9. Administrative Leave: Exempt employees who are not eligible to receive overtime will be eligible to accrue up to fifty-six (56) hours of administrative leave per calendar year. On approval of the General Manager, with consideration to the needs of the District, this leave may be taken as paid time away from work. Alternatively, an exempt employee may cash out up to 20 hours of accrued administrative leave during the first full pay period in December. Administrative leave is earned at the rate of 2.1538 hours per pay period and may be accumulated up to a maximum of fourteen (14) days. Once an employee reaches this accrual cap, no further administrative leave shall accrue until some time is used. Unused administrative leave hours will be paid upon separation.

10. Market Adjustment: The District commissioned a salary survey, which was completed by Ralph Anderson & Associates in May of 2021 (“Survey”). Effective the first full pay period in January 2022, the District, at its discretion will provide a market adjustment to those classifications identified as having a top step salary that is more than 5 percent below the median salary listed in the Survey. The amount of any market adjustment to be provided may be equal to the difference between the current salary for the position and a value that is 5 percent (5%) below the median. Eligibility for and the amount of any market adjustment will be determined after application of the cost of living adjustment provided by Section 11 below.
11. Cost of Living Adjustment:
 - a. Effective on the first day of the first full pay period after July 1, 2021, the District will apply a two percent (2%) cost of living adjustment to the salary ranges for all classifications in the unit.
 - b. Effective the first full pay period in January 2022, the District will apply a two percent (2%) cost of living adjustment to the salary ranges for all classifications in the unit.
 - c. Effective the first full pay period in January 2023, the District will apply a two percent (2%) cost of living adjustment to the salary ranges for all classifications in the unit.
12. Compensation Survey: The District will retain a third party consultant to perform a compensation survey designed to compare the wage rates and benefits (i.e. total compensation) paid by the District to its employees with wage rates and benefits paid by reasonably comparable irrigation districts or similar agencies that operate under similar circumstances as the District for the same or comparable work. The final decision as to which agencies and job classifications will be deemed comparable will be made by the District with input from the consultant. The District will require that the survey be completed no later than six (6) months prior to the expiration of this Compensation Plan. The results of the survey will be communicated. It is understood that the survey results will be considered for an updated Benefits and Compensation Plan, however any changes to wage rates will not be dictated by the salary survey.
13. Certification / Degree Pay Differential: Additional compensation of additional \$75/month for certification(s) received after January 1, 2022 above and beyond position minimums from accredited institutions, and which benefit the employee’s knowledge to the betterment of the District, and is in line with existing classifications, and is agreed to in advance by employee and supervisor with approval of the General Manager.

ARTICLE 3

BENEFITS

1. Industrial Accidents: On-the-job accidents are covered under the District's Worker's Compensation insurance policy. It shall be the duty of all employees to make an immediate report of an on-the-job accidental injury to their Supervisor or the Assistant General Manager. Employees who are on a Worker's Compensation leave of absence are required to exhaust all available accrued sick leave. Once sick leave is exhausted, the employee has the option to use any other available leave balances, prior to being placed on leave of absence without pay. While on leave of absence without pay, employees will not accrue sick leave, vacation leave, administrative leave, seniority, or CalPERS service credits.
2. Group Insurance Plan: The carriers, coverage, and terms and conditions of participation under the District's Group Insurance Plan are subject to change in accordance with the applicable provisions of Title I, Division 4, Chapter 10 of the California Government Code (Section 3500 et seq.) (Meyers-Millias-Brown Act).
 - a) The District contracts with CalPERS for health plan coverage for all regular and newly hired employees (eligibility to be defined by the "CalPERS health plan"). Booklets on the insurance plans will be available to all participants.
 - b) Employees may choose any plan offered by CalPERS. Additional premiums will be borne by the employee through payroll deductions and paid to CalPERS by the District each month; and the additional cost for monthly premiums will be deducted evenly from the first and second payroll period of each month. To the extent allowed by law, the District will attempt to deduct the employee's premium contribution from pre-tax dollars.
3. Direct Health Care Premium Contributions for Active Employees:

The District will pay the minimum premium contribution directly to CalPERS, as required by CalPERS regulations for each eligible employee.
4. Health Reimbursement Arrangement for Active Employees:

On January 1, 2009, a Health Reimbursement Arrangement (HRA) was established by the District and includes, but is not limited to, the terms and conditions set forth below:

 - a) Calendar year-end rollovers of individual account balances are allowed; and,
 - b) Individual account "caps" for "employee plus dependent coverage" and "employee only coverage" shall be as follows:

No contribution to an individual account shall be due when the balance in the individual employee account reaches the "cap" of \$8,000.00 for "employee plus dependent coverage" and, \$4,000.00 for "employee only." Once expenditures reduce the account balance below the cap, contributions will resume. Amounts not paid during the period of suspension shall be retained by the District and shall not accrue to the employee.

- c) Eligible participants are regular employees enrolled in a District offered health care plan, eligible dependents, and others as defined by the Nevada Irrigation District Health Reimbursement Arrangement; and,
- d) Eligible health care expenses are defined by Internal Revenue Code Section 213(d); and,
- e) Eligible health care expenses that are common to both an HRA and a Flexible Spending Account (FSA) will be required to be reimbursed from the FSA before expenses are reimbursed from an individual's HRA account; and,
- f) Upon the death of an employee:
 - (i) HRA contributions to the individual's account will cease, and
 - (ii) Any balance in an HRA account at the time of the death of the employee must be used by the employee's eligible dependents within twelve 12 months from the date of the last HRA contribution or it is forfeited.

5. HRA Contribution Amount:

- a. For calendar year 2021, the District will provide employees eligible to participate in District sponsored health insurance programs with the following monthly HRA contributions, based on their plan participation:

Employee only \$1,231.56 per month
 Employee plus 1 dependent - \$1,809.06 per month
 Employee plus 2 or more dependents: \$1,914.06 per month

- b. Beginning January 1, 2022, the District's monthly contribution on behalf of an eligible employee will be calculated as follows:

- The amount equal to the monthly contribution in the previous year for the purchase of the "employee only" Anthem Blue Cross Select HMO –Region 1; plus,
- 75% of the increase between the previous year monthly premium to the current year monthly premium (at the "employee only" Anthem Blue Cross Select HMO – Region 1); plus,
- \$472.50 for employee only, \$1,050.00 for employee plus one dependent, or \$1,155.00 for employee plus family.

- c. Beginning January 1, 2023, the District's monthly contribution on behalf of an eligible employee will be calculated as follows:

- The amount equal to the monthly contribution in the previous year for the purchase of the "employee only" Anthem Blue Cross Select HMO –Region 1; plus,
- 75% of the increase between the previous year monthly premium to the current year monthly premium (at the "employee only" Anthem Blue Cross Select HMO – Region 1); plus,
- \$350.00 for employee only, \$1,050.00 for employee plus one dependent, or \$1,200.00 for employee plus family.

- d) Eligible employees hired prior to October 27, 2021, waiving District medical coverage will receive a monthly contribution via payroll equivalent to fifty percent (50%) of the employee plus one dependent premium of the Anthem Blue Cross Select HMO- Region 1 plan.
 - e) Eligible employees hired October 27, 2021 or later, waiving District medical coverage will receive a monthly contribution via payroll equivalent to fifty percent (50%) of the employee only premium of the Anthem Blue Cross Select HMO- Region 1 plan.
6. Newly Hired Regular Employees: The District will fund individual newly-hired regular employees' HRA accounts as follows:
- a) Individual accounts will be set up for each "newly-hired regular employee" upon their successful completion of probation.
 - b) Newly hired regular employees will be eligible for an additional one-time lump sum contribution on the first day of the month following the successful completion of their probationary period. Such contribution will be calculated based upon the number of months the employee was eligible to participate in the District's health insurance program during their probationary period as follows:
 - (i) Upon the establishment of each individual account, a one-time District contribution of \$500.00 will be made; PLUS
 - (ii) The number of eligible months preceding the completion of the probationary period less any premiums paid directly by the District to CalPERS on behalf of the employee for dependent care coverage during the employee's probationary period.
 - (iii) In no event will the newly hired regular employee's one-time contribution exceed the applicable HRA cap provided above.
7. Basic Life Insurance: The District's group life insurance plan includes coverage at two times (2X) the employee's current annual base salary up to the insurers cap at no cost to the employee. The District will pay the cost of life insurance coverage for the employee only, under the plans available to all District employees, which may change from time-to-time thereafter.
8. Supplemental Life Insurance: The District offers an optional supplemental life plan for employees and dependents, at the employee's expense.
9. Medicare Benefits: The District agrees to pay the employee's share of the Medicare contribution, 1.45% of payroll as required.
10. 457 Deferred Compensation Plan: The District contracts with various plan administrators to provide a 457 Deferred Compensation Plan, which is employee paid.
11. Dental Plan: The District will contribute 100% of premiums for dental insurance coverage for employees and their eligible dependents.
12. Vision Plan: The District will contribute 100% of premiums for vision insurance coverage for employees and their eligible dependents.
13. Disability Insurance: The District will continue to provide long term disability insurance coverage. The District will contribute 100% of premiums for such coverage for

employees. The District also agrees to offer a short term disability plan for employees, at a cost to employees of half the premium.

14. Air Ambulance: The District agrees to provide air ambulance coverage. The District will pay 100% of the annual membership cost for employees and families.
15. IRS 125 Flexible Spending Plan: The District provides an IRS 125 Flexible Spending Plan for employees in order to pay for other insurance, childcare, etc. The District offers training related to the flexible spending plan. An employee can contribute up to the maximum amount allowed by law.
16. Employee Assistance Program: The District provides an independently administered Employee Assistance Program.
17. Vacation: Vacation is provided pursuant to District policy.
18. Sick Leave: Sick Leave is provided pursuant to District policy.
19. Holidays: Holidays and holiday pay are provided pursuant to District policy.
20. Leaves of Absence and Other Leaves: Leaves of Absence and Other Leaves are provided pursuant to District policy.
21. Part-Time Employees: Part-time employees may not receive dental, vision, or long-term disability benefits. The employee will pay the difference between the pro-rated benefits provided and the premium cost through payroll deductions. Health and HRA benefits will be provided on a pro-rated bases. Dental, vision, long-term disability, retirement, life insurance, and other benefits will be restricted to those benefits or participation permitted under its terms, or carrier provisions, if any benefits or participation are available.

ARTICLE 4

BENEFITS FOR RETIREES

1. Pension Benefits: The District participates in the California Public Employees' Retirement System (CalPERS) Plan. Pension benefits and plan participation are determined in accordance with applicable law and are generally based on an employee's date of hire and any previous membership in CalPERS. The District contracts with CalPERS to make the following pension plans available to eligible employees:
 - a. Employees Hired before May 10, 2012:
 - (i) 2.5 % @ 55 retirement plan. One-year Final Compensation.
 - (ii) Employees will pay one hundred percent (100%) of the employee contribution, which is 8% of base salary.
 - b. Employees Hired on or after May 10, 2012 through December 31, 2012 and "Classic" CalPERS Members hired on or after January 1, 2013:
 - (i) 2.0 % @ 55 retirement plan, three-year Final Compensation.
 - (ii) Employees will pay one hundred percent (100%) of the employee contribution, which is 7% of base salary.
 - c. Employees Hired on or after January 1, 2013 ("PEPRA" Members):
 - (i) 2.0 % @ 62 retirement plan, three-year Final Compensation.
 - (ii) Employees will pay one hundred percent (100%) of the employee contribution, which is 6.75% of base salary.
2. Retiree Health Benefits: The District contracts with CalPERS for the purpose of providing employees and retirees with access to health insurance benefits. Participation in CalPERS Health insurance programs is determined in accordance with applicable law.

The District provides all retirees who participate in CalPERS health insurance plans and who qualify as District "annuitants" with a minimum contribution towards health insurance benefits offered by CalPERS. This minimum contribution is determined by CalPERS and will be paid by the District directly to CalPERS.

3. Retiree HRA Accounts:
 - a. Conversion Upon Retirement: The HRA Account of any employee who retires from District service will be converted to a retiree HRA account. District retirees will continue to retain the ability to draw on their HRA Account and claim reimbursement for qualifying health expenses for themselves and their eligible dependents. To be considered a retiree, an employee must separate from District service and begin drawing pension benefits from CalPERS within 120 days of their date of separation.
 - b. HRA Contributions: Retirees from District service may be eligible to receive post-employment contributions to their retiree HRA accounts. The amount of any such contribution will be determined based on the retiree's date of hire, date of retirement and length of service, as follows:

- (i) Employees Hired before May 10, 2012: Employees who were hired before May 10, 2012 and who retire from the District (either a disability retirement or a service retirement) after completing at least ten (10) years of service are eligible to receive a monthly District contribution to their retiree HRA in an amount equal to the cost of the employee only premium for the PERS Platinum Plan Region 1, as determined on the date of the employee's retirement, minus any minimum contribution paid directly to CalPERS, as a monthly contribution to the Retiree's HRA Account.
- (ii) Employees Hired on or after May 10, 2012: Employees who were hired on or after May 10, 2012 and who retire from the District after completing at least ten (10) years of service (either a disability or service retirement) are eligible to receive a monthly District contribution to their HRA in an amount equal to 25% of the cost of the employee only medical premium for the PERS Choice Region 1 rate, as determined on the date of the employee's retirement, minus the minimum contribution paid directly to CalPERS, as a monthly contribution to the retiree's HRA.

Eligible employees shall receive an additional 2.5% of the employee only medical premium for each year of service in excess of ten years, up to a maximum of twenty years, resulting in a maximum formula calculation equal to 50% of the cost of the employee only medical premium for the PERS Choice Region 1 rate, as determined on the date of the employee's retirement, minus the minimum contribution paid directly to CalPERS.

- (iii) Employees Hired on or after January 1, 2022: Employees hired on or after January 1, 2022 are not eligible to receive a post-employment District contribution to a retiree HRA account.
- c. HRA Cap: Individual account caps for a retiree HRA account shall be equal to \$4,000. No contribution to a retiree account shall be due when the balance in the retiree's account reaches the "cap." An employee whose Active HRA Account balance exceeds the Retiree cap on the effective date of their retirement, will still be permitted to draw down on those amounts in excess of the cap. However, once the retiree's balance is at or below the cap, the cap will be enforced.
 - d. Termination of Contributions: District retiree HRA contributions will cease upon the date of death of the retiree. The balance in a retiree HRA account will be available for use by the Retiree's eligible dependents for qualified claims and according plan terms and applicable law. Any HRA account balance remaining 12 months after the retiree's date of death will be forfeited.
 - e. Effect of Medicare: Upon attaining eligibility to participate in Medicare Part B benefits, the formula used to calculate the District's contribution to an eligible retiree's HRA will be adjusted to be based on the premium for participation in a Medicare supplement plan, minus any minimum contribution paid directly to CalPERS. For employees who retired on or prior to June 30, 2021, the Medicare supplement plan rate used for this calculation will be no greater than the PERS Choice Medicare supplement plan rate that was in effect on the date

of the employee's retirement from District service. For employees who retire on or after July 1, 2021, the Medicare supplement plan rate used for this calculation will be no greater than the PERS Platinum Medicare supplement plan rate in effect on the date on which the retired employee becomes eligible for Medicare.

4. Life Insurance: Employees who retire from the District after completing ten (10) years of service are eligible to receive District provided life insurance benefits from their date of retirement. Coverage will be \$50,000 and is subject to the Plan's benefit reduction by age.

ARTICLE 5

HOURS AND OVERTIME

1. Standard Workweek Definition: Except for those employees working an alternative work schedule as described in this Article, the basic workweek for District employees will be five consecutive eight hour work days. For purposes of calculating overtime, the work week or work period for employees assigned a standard work schedule begins on Monday at 12:00 a.m. and ends on Sunday at 11:59 p.m.
2. Standard Workday: Except for those employees working an alternative work schedule, the standard workday shall run from 12:00 midnight to 11:59 p.m. As a general rule, the regular hours of work for employees will be from 7:30 a.m. to 6:00 p.m., with one (1) hour for lunch. The Department Manager, at their discretion may set different work schedules for some or all of the employees in the Department, and may change work schedules as necessary for the proper operation of the Department.
3. Alternative Schedules: An employee may work an alternative work schedule with the written permission of the employees Department Manager. The alternative work schedule may be ended by the Department Manager and the employees schedule changed to a different alternative work schedule or the standard work schedule. The District may change the employee’s work period when an employee begins and/or ends working an alternative schedule. The alternative work schedules are listed in the table below.
 - a) General working hours for 9/80, 4/10s and 3/12 schedules (as described below) will be between 6:30 a.m. and 6:00 p.m. with non-exempt employees receiving either an unpaid 30 to 60 minute lunch period. Starting and ending times, as well as lunch periods, will be at the discretion of the Department Manager.
 - b) The District will pay 5% night shift differential for all hours worked between 6:00 p.m. and 6:00 a.m. for employees regularly assigned to the night shift work schedule.
 - c) The Department Manager or their designee will consider employee’s seniority within the classification in establishing priority for shift work scheduling.

Work Schedules		Overtime Compensation - non-exempt employees	Sick Leave, Vacation	Holiday
<u>9/80s</u> The work schedule is eight 9 hour days and one 8 hour day per pay period. (3a)		Non- exempt employees shall be compensated at the overtime rate for all hours worked in excess of 9 hours in a single day, or excess of 8 hours on the scheduled 8 hour day, or in excess of 80 hours in a pay period.	9 Hours per day off, or 8 hours on the scheduled 8 hour day	8 Hours per holiday. The balance will be made up with floating, vacation, or CTO hours
<u>4/10s</u> The workday is 10 consecutive hours of work. The work schedule is four		Non – exempt employees shall be compensated at the overtime rate for all hours worked in excess	10 Hours per day off	8 Hours per holiday. The balance will be made up with floating,

days per seven day workweek. (3a)		of 10 in a single workday or in excess of 40 hours in a workweek.		vacation, or CTO hours
<u>12 hour shift plan</u> The workday is 12 consecutive hours of work. The schedule is three 12 hour workdays during a seven day workweek on the short week, followed by three 12-hour workdays and one 8 hour workday during the alternating seven day workweek (long week) for a total of 80 hours during two consecutive weeks. (3b)(3c)		Non-exempt employees shall be compensated at the overtime rate for all hours worked in excess of 12 in a single workday, or in excess of eight on the single 8 hour work day during the long week, or in excess of forty four 44 in the long week or in excess of 36 in the short week.	12 Hours per day, or 8 hours on the scheduled 8 hour day	8 Hours per holiday. The balance will be made up with floating, vacation, or CTO hours

4. Overtime Definition: Non-exempt employees are eligible to receive overtime compensation. Overtime is defined as
 - a) Time worked in excess of forty (40) hours in a workweek, unless an alternate work week is established in accordance with Item 3;
 - b) Time worked in excess of eight (8) hours on a scheduled workday, unless an alternate work week is established in accordance with Item 3;
 - c) Time worked on a non-scheduled workday;
 - d) Time worked outside of regular hours on a workday, for those periods and under those conditions specified in paragraphs 7 and 8 hereafter; and
 - e) Time worked on a holiday.
5. Temporary Schedule Change: The District may schedule employees to work for periods other than their regular or scheduled work hours.
6. Overtime and Schedule Changes: Time worked outside of regular or scheduled work hours on a workday shall be compensated as follows:
 - a) Whenever other legally responsible public authority directs, or the needs for providing proper service to the public require the regular hours of work for employees may be scheduled at times other than between 7:00 a.m. and 5:00 p.m. In such an event, the regular hours of work shall consist of consecutive hours and shall include time to eat a meal near the midpoint of such shift. This mealtime shall be compensated for by the District. Such work periods may overlap or be scheduled in shifts. If the District gives less than seventy-two (72) hours' notice to the employee prior to the commencement of a new work period or shift, the provisions of Section 7b of this Article shall apply. If the District provides seventy-two (72) hours or more notice prior to the commencement of

a new work period or shift, such work period or shift for an employee may be established by the District without payment of any overtime compensation.

- b) Overtime shall be paid for the time actually worked outside of regular work hours during the first two (2) days (forty-eight [48] hours) after commencement of alteration of the work hours. Commencement of alteration of work hours shall be defined as the first hour of the shift worked outside of regular work hours. The alteration of work hours after the elapse of the two (2) day period specified above shall not entitle the employee to further overtime pay for time worked outside of regular work hours. If the employee returns to the normal hours of work for four (4) workdays or more, the provisions of this section shall again become operative and overtime shall be paid for any time actually worked outside of the regular work hours during the first two (2) days after commencement of alteration of work hours.
7. Scheduling and Approval of Overtime: The District will attempt to schedule work and personnel to minimize overtime. When necessary, and at the sole discretion of the supervisor, overtime may be required.
8. Compensation Rate: Compensation for overtime work will be at either a) one and one-half (1½) times the regular straight time rate, or b) Compensatory Time Off (CTO) at one and one-half (1½) times the hours worked, at the request of the employee.
9. Compensatory Time Accrual Limit: If, in the judgment of the District, CTO is granted when work is required in excess of the number of hours normally assigned during any workweek, the following provisions will apply. All CTO to be used will be approved by the Department Manager.
10. CTO Balance Limit: The CTO Balance is the number of hours in the employee's CTO bank at a specific point in time. A maximum balance limit of eighty (80) CTO hours will be allowed in the CTO bank at any one time. The employee will be compensated with pay for any overtime worked when their CTO balance is at or above eighty (80) hours. Once the CTO balance is below eighty (80) hours, accrual may occur again. The General Manager, or designee, may establish a more restrictive balance limit when and if necessary.
11. CTO Accrual Limit: Accrual is the total number of overtime hours converted to CTO and placed in the CTO bank during the fiscal year. A maximum annual accrual limit of one hundred sixty (160) CTO hours will be allowed. The employee will be compensated with pay for any overtime worked after the accrual limit has been reached. The General Manager, or designee, may establish a more restrictive Balance Limit when and if necessary.
12. CTO Rollover/Pay Option: Prior to the last full payroll period of each fiscal year end, the employee will be given a one-time option to rollover, all or a portion of their CTO hours, in their CTO bank. The maximum amount of CTO hours that can be rolled over into the next fiscal year will be sixty (60). The employee shall be paid for any remaining CTO hours that are not rolled over.

An employee may cash out all or a portion of their CTO hours, in their CTO bank, during the last full payroll period in June and the last full payroll period in December. In addition, at the sole discretion of the General Manager, the

General Manager may, at any time during the fiscal year, authorize a CTO cash payout to an employee experiencing a severe financial hardship.

EXHIBIT A

CONFIDENTIAL CLASSIFICATIONS

Accountant I/II
Communications Specialist I/II
Controller
Finance Analyst
Human Resources Representative I/II
Information Technology Administrator
Information Technology Analyst
Information Technology Technician
Records Management Assistant
Safety Analyst *
Senior Finance Assistant

EXEMPT CLASSIFICATIONS

Controller
Environmental Resources Administrator *
Hydroelectric Compliance Administrator
Hydroelectric Compliance Analyst
Information Technology Administrator
Project Manager
Senior Engineer (Registered) – Dam Safety *

NON EXEMPT CLASSIFICATIONS

Accountant I/II
Communications Specialist I/II
Environmental Resources Technician I/II *
Finance Analyst
Human Resources Representative I/II
Information Technology Analyst
Information Technology Technician
Records Management Assistant
Safety Analyst *
Senior Finance Assistant

* Eligible for Boot Allowance

**NEVADA IRRIGATION DISTRICT 2022
POSITION / COMPENSATION EFFECTIVE: 7/1/2021
UNREPRESENTED**

Schedule / Range	Job Title	Step	Hourly Rate	Bi Weekly Rate	Monthly Rate	Annual Rate
UOB19	Accountant I	1	32.12	2,569.60	5,567.47	66,809.60
		2	33.71	2,696.80	5,843.07	70,116.80
		3	35.38	2,830.40	6,132.53	73,590.40
		4	37.18	2,974.40	6,444.53	77,334.40
		5	39.03	3,122.40	6,765.20	81,182.40
UOB37	Accountant II	1	35.11	2,808.80	6,085.73	73,028.80
		2	36.88	2,950.40	6,392.53	76,710.40
		3	38.71	3,096.80	6,709.73	80,516.80
		4	40.66	3,252.80	7,047.73	84,572.80
		5	42.68	3,414.40	7,397.87	88,774.40
UOA70	Communications Specialist I	1	25.28	2,022.40	4,381.87	52,582.40
		2	26.54	2,123.20	4,600.27	55,203.20
		3	27.87	2,229.60	4,830.80	57,969.60
		4	29.24	2,339.20	5,068.27	60,819.20
		5	30.71	2,456.80	5,323.07	63,876.80
UOA90	Communications Specialist II	1	27.92	2,233.60	4,839.47	58,073.60
		2	29.29	2,343.20	5,076.93	60,923.20
		3	30.78	2,462.40	5,335.20	64,022.40
		4	32.32	2,585.60	5,602.13	67,225.60
		5	33.94	2,715.20	5,882.93	70,595.20
UOC21	Controller	1	53.14	4,251.20	9,210.93	110,531.20
		2	55.78	4,462.40	9,668.53	116,022.40
		3	58.55	4,684.00	10,148.67	121,784.00
		4	61.49	4,919.20	10,658.27	127,899.20
		5	64.58	5,166.40	11,193.87	134,326.40
UOC03	Environmental Resources Administrator	1	48.57	3,885.60	8,418.80	101,025.60
		2	50.98	4,078.40	8,836.53	106,038.40
		3	53.55	4,284.00	9,282.00	111,384.00
		4	56.20	4,496.00	9,741.33	116,896.00
		5	59.05	4,724.00	10,235.33	122,824.00
UOA85	Environmental Resources Technician I	1	27.23	2,178.40	4,719.87	56,638.40
		2	28.57	2,285.60	4,952.13	59,425.60
		3	30.02	2,401.60	5,203.47	62,441.60
		4	31.51	2,520.80	5,461.73	65,540.80
		5	33.10	2,648.00	5,737.33	68,848.00
UOB03	Environmental Resources Technician II	1	29.64	2,371.20	5,137.60	61,651.20
		2	31.14	2,491.20	5,397.60	64,771.20
		3	32.67	2,613.60	5,662.80	67,953.60
		4	34.30	2,744.00	5,945.33	71,344.00
		5	36.02	2,881.60	6,243.47	74,921.60
UOB19	Finance Analyst	1	32.12	2,569.60	5,567.47	66,809.60
		2	33.71	2,696.80	5,843.07	70,116.80
		3	35.38	2,830.40	6,132.53	73,590.40
		4	37.18	2,974.40	6,444.53	77,334.40
		5	39.09	3,127.20	6,775.60	81,307.20

Schedule / Range	Job Title	Step	Hourly Rate	Bi Weekly Rate	Monthly Rate	Annual Rate
UOB13	Human Resources Representative I	1	31.17	2,493.60	5,402.80	64,833.60
		2	32.71	2,616.80	5,669.73	68,036.80
		3	34.33	2,746.40	5,950.53	71,406.40
		4	36.05	2,884.00	6,248.67	74,984.00
		5	37.87	3,029.60	6,564.13	78,769.60
UOB51	Human Resources Representative II	1	37.66	3,012.80	6,527.73	78,332.80
		2	39.56	3,164.80	6,857.07	82,284.80
		3	41.53	3,322.40	7,198.53	86,382.40
		4	43.58	3,486.40	7,553.87	90,646.40
		5	45.76	3,660.80	7,931.73	95,180.80
UOC40	Hydroelectric Compliance Administrator	1	58.43	4,674.40	10,127.87	121,534.40
		2	61.33	4,906.40	10,630.53	127,566.40
		3	64.37	5,149.60	11,157.47	133,889.60
		4	67.61	5,408.80	11,719.07	140,628.80
		5	70.99	5,679.20	12,304.93	147,659.20
UOC23	Hydroelectric Compliance Analyst	1	53.65	4,292.00	9,299.33	111,592.00
		2	56.37	4,509.60	9,770.80	117,249.60
		3	59.19	4,735.20	10,259.60	123,115.20
		4	62.10	4,968.00	10,764.00	129,168.00
		5	65.23	5,218.40	11,306.53	135,678.40
UOC03	Information Technology Administrator	1	48.57	3,885.60	8,418.80	101,025.60
		2	50.98	4,078.40	8,836.53	106,038.40
		3	53.55	4,284.00	9,282.00	111,384.00
		4	56.20	4,496.00	9,741.33	116,896.00
		5	59.05	4,724.00	10,235.33	122,824.00
UOB77	Information Technology Analyst	1	42.90	3,432.00	7,436.00	89,232.00
		2	45.02	3,601.60	7,803.47	93,641.60
		3	47.29	3,783.20	8,196.93	98,363.20
		4	49.65	3,972.00	8,606.00	103,272.00
		5	52.08	4,166.40	9,027.20	108,326.40
UOB37	Information Technology Technician	1	35.11	2,808.80	6,085.73	73,028.80
		2	36.88	2,950.40	6,392.53	76,710.40
		3	38.71	3,096.80	6,709.73	80,516.80
		4	40.66	3,252.80	7,047.73	84,572.80
		5	42.68	3,414.40	7,397.87	88,774.40
UOB52	Project Manager	1	37.85	3,028.00	6,560.67	78,728.00
		2	39.74	3,179.20	6,888.27	82,659.20
		3	41.73	3,338.40	7,233.20	86,798.40
		4	43.81	3,504.80	7,593.73	91,124.80
		5	45.98	3,678.40	7,969.87	95,638.40
UOA78	Records Management Assistant	1	26.30	2,104.00	4,558.67	54,704.00
		2	27.60	2,208.00	4,784.00	57,408.00
		3	29.00	2,320.00	5,026.67	60,320.00
		4	30.43	2,434.40	5,274.53	63,294.40
		5	31.96	2,556.80	5,539.73	66,476.80

Schedule / Range	Job Title	Step	Hourly Rate	Bi Weekly Rate	Monthly Rate	Annual Rate
UOB45	Safety Analyst	1	36.54	2,923.20	6,333.60	76,003.20
		2	38.37	3,069.60	6,650.80	79,809.60
		3	40.30	3,224.00	6,985.33	83,824.00
		4	42.31	3,384.80	7,333.73	88,004.80
		5	44.42	3,553.60	7,699.47	92,393.60
UOC43	Senior Engineer (Registered) - Dam Safety	1	59.27	4,741.60	10,273.47	123,281.60
		2	62.26	4,980.80	10,791.73	129,500.80
		3	65.36	5,228.80	11,329.07	135,948.80
		4	68.62	5,489.60	11,894.13	142,729.60
		5	72.04	5,763.20	12,486.93	149,843.20
UOA81	Senior Finance Assistant	1	26.70	2,136.00	4,628.00	55,536.00
		2	28.03	2,242.40	4,858.53	58,302.40
		3	29.44	2,355.20	5,102.93	61,235.20
		4	30.89	2,471.20	5,354.27	64,251.20
		5	32.44	2,595.20	5,622.93	67,475.20