



MARINA COAST WATER DISTRICT

11 RESERVATION ROAD, MARINA, CA 93933-2099

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DIRECTORS

THOMAS P. MOORE
President

JAN SHRINER
Vice President

HERBERT CORTEZ
PETER LE
MATT ZEFFERMAN

Special Meeting
Board of Directors
Budget and Personnel Committee Meeting
Marina Coast Water District
Friday, April 24, 2020 at 9:00 a.m.

Due to Governor Newsom's Executive Order N-29-20 and recommendations on protocols to contain the spread of COVID-19, staff and Committee members will be attending the April 24, 2020 meeting remotely from various locations and the meeting will be held via Zoom conference. There will be NO physical location of the meeting.

To join the webinar:

<https://zoom.us/j/92606855218?pwd=QWZGSIINsnlvYU1QK3FpTjJIZE90UT09>

Password: mcwd0424

To join via phone: 1-669-900-9128

Password: 666092

Committee Members

Jan Shriner

Herbert Cortez

Agenda

This meeting has been noticed according to the Brown Act rules. The Committee will receive information on, discuss and consider making recommendations to the MCWD Board on the items contained in this agenda.

1. Call to Order
2. Public Comments on any item Not on the Agenda *Anyone wishing to address the Committee on matters not appearing on the Agenda may do so at this time. Please limit your comment to four minutes. The public may comment on any other item(s) listed on the Agenda at the time the item(s) is considered by the Committee.*
3. Approve the Draft Minutes of the February 11, 2020 Meeting
4. Consider Recommendation to the Board of Directors to Approve the Restructuring of the Accounting Department and the New Classification, Job Description and Salary Range for an Accountant

5. Receive an Update on Budget and Personnel Processes
6. Identify Agenda Items for the Next Committee Meeting
7. Committee Member Comments
8. Adjournment

Next Meeting: June 9, 2020 at 6:15 p.m., 11 Reservation Road, Marina

Draft Minutes
Budget and Personnel Committee Meeting

February 11, 2020

1. Call to Order:

The February 11, 2020 Budget and Personnel Committee meeting was called to order at 6:15 p.m. by Director Cortez. In attendance were:

- Committee members: Vice President Shriner and Director Cortez
- Staff: Keith Van Der Maaten, and Paula Riso
- Public members: none

2. Public Comments on Any Item Not on the Agenda:

There was no public comment.

3. Approve the Draft Minutes of the January 22, 2020 Meeting:

On motion by Director Cortez, seconded by Vice President Shriner, the minutes of January 22, 2020 were approved unanimously.

4. Receive an Update on Budget and Personnel Processes:

Mr. Van Der Maaten gave an update on the status of tasks staff is working on:

- Electrical/Mechanical Field Supervisor – nothing new to report.
- Operator II Position – nothing new to report.
- Capital Impact Fees Study – following Board approval of the amendment to Akel, things are moving ahead.
- Quarterly CIP Update report – nothing new to report.
- ACWA Spring Conference – Director Le requested to attend the Spring Conference in Monterey. The Commission asked staff to inquire if any other Board members want to attend as well, and if not, Director Le can use the remaining budgeted funds to attend the conference.
- Board Member Compensation – the Board referred this item to this Committee. Director Cortez stated that he would like to gather some information from other agencies to see what compensation they provide and then consider increasing the compensation for future Board members.

5. Identify Budget and Personnel Agenda Items for the Next Committee Meeting:

The same items will be brought back for discussion. The next meeting is scheduled for March 10th at 6:15 p.m.

6. Committee Member Comments:

No comments were made.

7. Adjournment:


Meeting adjourned at 6:47 p.m.

Marina Coast Water District
Budget & Personnel Committee
Staff Report

Agenda Item: 4

Meeting Date: April 24, 2020

Prepared By: Rose Gill and Kelly Cadiente

Approved By: Keith Van Der Maaten 

Agenda Title: Consider Recommendation to the Board of Directors to Approve the Restructuring of the Accounting Department and the New Classification, Job Description and Salary Range for an Accountant

Staff Recommendation: The Budget and Personnel Committee recommends to the Board Adoption of Resolution No. 2020-26 to approve the restructuring of the accounting department and the new classification, job description and salary range for an accountant.

Background: *Strategic Plan Mission Statement – We provide our customers with high quality water, wastewater collection and conservation services at a reasonable cost, through planning, management and the development of water resources in an environmentally sensitive manner.*

Over the past several years, the volume of work in the accounting department has increased exponentially. In order to meet District and department deadlines, staff has been working a high volume of overtime, the Accounting Supervisor in particular. While the department has been able to meet the increased workload and also accomplish debt re-financing, new debt financings, manage grant and contributions for the Regional Urban Water Augmentation Projects (RUWAP) and Ground Water Sustainability Planning, it is not feasible to continue to meet these tasks through overtime. Staff concludes that it would better serve the District's accounting needs and the needs of the accounting staff by reorganizing the department.

Discussion/Analysis: Staff is recommending the elimination of the Accountant I/II classification, the reclassification of the Accountant I position to Accounting Technician and the addition of a new full-time employee (FTE) entitled Accountant.

Initially, when the Accountant I/II classification was created, the Accountant I position duties encompassed payroll and other accounting duties and the Accountant II position included supervisory duties as well as the more complex accounting and financial reporting of the District. Based on the classification study in FY 2017-2018, the Accountant II position was reclassified to the Accounting Supervisor position thus eliminating the need for the I/II classification for Accountant.

By eliminating the Accountant I/II classification and creating a single classification of Accountant, the majority of the Accountant I position duties, namely payroll processing, will be added to the Accounting Technician classification. The Accounting Technicians will be cross trained in both accounts payable and payroll in order to provide coverage. The other accounting duties will be absorbed by the Accountant position who will also perform some of the more routine duties previously performed by the Accounting Supervisor such as Purchase Orders, Accounts Payable, Payroll batch review, routine journal entries, bank reconciliations, etc. that take up much of the Supervisor's time during normal work hours thus reducing the need for the large amount of overtime.

Koff & Associates were contacted and recommended reclassing the Accounting Technician salary range from range 13 to range 15 due to the required knowledge and skills related to both accounts payable and payroll functions. Koff also reviewed the proposed Accountant position job description and recommended a salary range of 21 for the position which is market comparable and accurately fits within the proposed reorganization of the department.

The proposed annual market salary ranges would be:

Position	Range	Current		Recommended			Difference ¹
		Step	Annual	Range	Step	Annual	
Accounting Technician	13	6	\$ 76,391	15	6	\$ 80,258	\$ 3,867
Accountant			\$ -	21	6	\$ 93,075	\$ 93,075
Accounting Supervisor	31	6	\$ 119,143	31	6	\$ 119,143	\$ -

¹Differences calculated based on Step 6 of each range

The Accountant position benefits would total approximately \$47,000. The total fiscal impact of the reorganization is approximately \$133,000 which would be partially offset with overtime savings of approximately \$52,000 for a net increase in wages and benefit costs of \$81,000. Staff therefore recommends approval of the reorganization of the accounting department and the Accountant position to be approved such that the recruitment would result in a start date of July 1, 2020 in coordination with the FY 2020-2021 budget.

On April 22, 2020, the District Management met and conferred with the Marina Coast Water District Employee Association (MCWDEA) representative regarding the job classification and job description changes.

Environmental Review Compliance: None required.

Financial Impact: Yes No Funding Source/Recap: Marina Water 24%; Marina Sewer 6%; Ord Water 56%; and Ord Sewer 14%

Other Considerations: The Board can decide to remain status quo with the staffing level but that would result in the need to hire consultants to assist in completing work.

Material Included for Information Consideration: Resolution No. 2020-26; Accountant Job Description.

April 28, 2020

Resolution No. 2020-26
Resolution of the Board of Directors
Marina Coast Water District
Approving the Restructuring of the Accounting Department
and the New Classification, Job Description and Salary Range for an Accountant

RESOLVED by the Board of Directors (“Directors”) of the Marina Coast Water District (“District”), at a meeting duly called and held on April 28, 2020, via a videoconference pursuant to Gov. Newsom’s Executive Order N-29-20, as follows:

WHEREAS, over the past several years, the volume of work in the accounting department has increased exponentially and in order to meet District and department deadlines, staff has been working a high volume of overtime, the Accounting Supervisor in particular; and,

WHEREAS, while the department has been able to meet the increased workload and also accomplish debt re-financing, new debt financings, manage grant and contributions for the Regional Urban Water Augmentation Projects (RUWAP) and Ground Water Sustainability Planning, it is not feasible to continue to meet these tasks through overtime and it would better serve the District’s accounting needs and the needs of the accounting staff by reorganizing the department; and,

WHEREAS, Koff & Associates were contacted and recommended reclassing the Accounting Technician salary range from range 13 to range 15 due to the required knowledge and skills related to both accounts payable and payroll functions and a salary range of 21 for the Accountant position which is market comparable and accurately fits within the proposed reorganization of the department.; and,

WHEREAS, the total fiscal impact of the reorganization is approximately \$133,000 which would be partially offset with overtime savings of approximately \$52,000 for a net increase in wages and benefit costs of \$81,000.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Marina Coast Water District as follows:

1. Eliminates the Accountant I/II classification.
2. Reclassifies the Accountant I position to an additional Accounting Technician position.
3. Creates the classification, job description of an Accountant position at salary range 21.

PASSED AND ADOPTED on April 28, 2020, by the Board of Directors of the Marina Coast Water District by the following roll call vote:

Ayes: Directors _____

Noes: Directors _____

Absent: Directors _____

Abstained: Directors _____

Thomas P. Moore, President

ATTEST:

Keith Van Der Maaten, Secretary

CERTIFICATE OF SECRETARY

The undersigned Secretary of the Board of the Marina Coast Water District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2020-26 adopted April 28, 2020.

Keith Van Der Maaten, Secretary

ACCOUNTANT ~~I/II~~

DEFINITION

Under general ~~direction supervision~~ of the ~~Director of Administrative Services~~ Accounting Supervisor, performs detailed professional accounting, administrative and technical work in support of the District's financial, auditing and treasurer programs, including reviewing work and providing work direction and training to technical and office support staff in the Accounting Division; demonstrates a full understanding of policies and procedures and work methods associated with assigned duties; and performs other duties as required.

SUPERVISION RECEIVED AND EXERCISED

General supervision is given by the ~~Director of Administrative Services~~ Accounting Supervisor and the Director of Administrative Services. May supervise technical and support staff in the absence of the Accounting Supervisor.

CLASS CHARACTERISTICS

Accountant I

~~This is the entry level class within the professional Accountant series. Initially, incumbents with experience learn District systems, operations, practices, and procedures. As experience is gained, assignments become more varied and are performed with greater independence. Assignments may vary with skill and training of the incumbent. This class is flexibly staffed with the Accountant II and incumbents may advance to the higher level after gaining the knowledge, skills, and experience which meet the qualifications of the higher level class and after demonstrating the ability to perform the work of the higher level class. Advancement from the Accountant I level to the Accountant II level is in accordance with District policies and procedures, including receiving recommendation for advancement from the respective Department Manager or designee.~~

Accountant II

~~This is the journey level classification is that of a lead in the department within the professional Accountant series. This class is distinguished from the Accounting Technicianant I by the assignment of the full range of duties. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise. Positions may be filled by advancement from the Accountant I level, or by recruiting an outside candidate with substantial accounting, budgeting, auditing, and financial experience. Incumbents are expected to perform a wide variety of professional accounting duties with only occasional instruction or assistance. Adequate performance at this level requires the knowledge of departmental or office procedures and precedents and the ability to choose among alternatives in solving many problems. An Accountant II is expected to work productively in the absence of a supervisor. Work is normally reviewed upon completion and for overall results. This class is distinguished from the Director of Administrative Services Accounting Supervisor in that the latter has overall responsibility for the Finance Department full supervisory responsibilities over the accounting staff.~~

EXAMPLES OF DUTIES (Illustrative Only)

Accountant I:

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs.
- Assists in Ensuring the integrity of the general ledger, including evaluating and analyzing transactions, ~~implementing accounting procedures,~~ and preparing accurate and timely financial analyses and reports.
- May assist with the preparation of ~~the Accounting department budget~~ quarterly and annual financial statements.
- ~~➤ Ensures that reporting requirements of various federal, state and private agencies related to the accounting function are met.~~
- ~~➤ Coordinates with internal/external consultants to update rates, fees, assessments; prepares and submits Board documents if required and coordinates with management the necessary notifications and publications.~~
- ~~➤ Performs duties related to payroll, accounts payable, general ledger, and fixed assets to ensure compliance is maintained; performs follow up procedures when compliance is not being maintained.~~ Reviews and commits all accounts payable invoice and payroll batches in the financial software system.
- Reconciles all cash accounts.
- Prepares and distributes monthly and periodic journal entries and reconciliations in preparation of monthly, quarterly and year-end closings financial reports.
- Performs analysis, research, journal entries and schedules during year-end closing.
- ~~➤ Operates standard office equipment, including job related computer hardware and software applications, facsimile equipment and multi line telephones; may operate other department specific equipment.~~
- ~~➤ Annually Tracks and processes purchase orders; reviews invoices and reports for accuracy and appropriate authorization; ensures that funds are budgeted and available and prepares documentation for payment; enters and verifies data into the automated accounts payable system to produce payment.~~
- ~~➤ Calculates and prepares payments for employee insurances, retirement, taxes and other employee deductions and benefits.~~
- Prepares and distributes payroll tax forms and vendor 1099's forms, n an annual basis as well as other forms and reports required by law.
- ~~➤ Establish and maintain effective working relationships and act in a courteous manner when interacting with the public, Board members, vendors, contractors and District staff in person and over the telephone.~~

Accountant II: (In addition to the above)

- Participates ~~May assist in a lead capacity i~~ in the preparation of the District's Operating ion budget.
- ~~➤ Oversees and directs the preparation of annual financial statements and note, such as the preparation and submittal of the Comprehensive Annual Financial Report (CAFR) as well as the State Controller's Report.~~
- Assists in the coordination of the annual audits and assumes a lead role as needed, such as preparing the necessary documentation and serving as a liaison to the auditing team.
- ~~➤ May Develops, implements, and maintains internal services cost accounting procedures.~~

- ~~Interprets reimbursement agreements and implements special accounting for adequate tracking and reporting.~~
- ~~Monitors District cash flow, purchases investments in accordance with the District's Investment Policy and California Government Code; initiates wire transfers; maintains investment activity in portfolio management software.~~
- ~~Interprets, explains and applies general and governmental accounting/auditing principles and procedures, laws and regulations affecting the financial operations of municipal government.~~
- ~~Provides training to lower-level staff.~~
-
- ~~Prepares and analyzes cash and investment reports for the Board of Directors as well as statement of revenues and expenditures.~~
- ~~Performs analysis, research, journal entries and schedules during year end closing and research relating to assigned area. Operates standard office equipment, including job-related computer hardware and software applications, facsimile equipment and multi-line telephones; may operate other department-specific equipment.~~
- ~~Establish and maintain effective working relationships and act in a courteous manner when interacting with the public, Board members, vendors, contractors and District staff in person and over the telephone.~~
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QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to assist individuals with disabilities to perform the essential functions.

Accountant I:

Knowledge:

- Modern principles, practices and methods of public and governmental accounting and financing, including program budgeting, cost accounting, and auditing and their application to municipal operations.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Basic and advanced arithmetic and statistical techniques.
- Applicable Federal and State laws; District and Department regulations, codes, policies, and procedures.
- Basic standard office practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing and spreadsheet applications.
- Recordkeeping principles and procedures.
- Techniques for dealing effectively with the public, vendors, contractors and District staff, in person and over the telephone.

Skills:

- Build and maintain positive working relationships with the public, vendors, District staff and Board members.

- Accurately respond to inquiries in person or by telephone of accounting functions and analysis.
- Read, write and speak English effectively to communicate in person or over the telephone.
- Analyzing data and information using established criteria in order to identify and select alternatives.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner.
- ~~Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.~~

Abilities:

- Perform professional accounting work; examine, audit, analyze, interpret, prepare and verify fiscal, financial, and statistical records and reports.
- ~~Understand and interpret principles, laws and procedures involved in fiscal recordkeeping and accounting functions including federal and state laws, District policies, contracts, ordinances, and resolutions.~~
- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- Make accurate arithmetic, financial, and statistical computations.
- Understand written sentences and paragraphs in work-related documents.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities and meet crucial time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications and programs, including specific spreadsheet and database programs at an intermediate to advanced level.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

Accountant II

~~All knowledge, skills and abilities as that of the Accountant I required including:~~

- ~~Basic principles and practices of supervision and training.~~
- ~~Principles and practices of governmental accounting to include revenue, debt, budgeting, revenue forecasting and investing.~~
- Analyze financial data and draw sound conclusions.
- ~~Modify existing policies, strategies, and/or methods to meet unusual conditions.~~
- ~~Evaluate and develop improvements in operations, procedures, policies or methods.~~
- ~~Identify and take appropriate action when unusual operating issues occur.~~

Education and Experience:

To qualify, a successful incumbent must possess both education and experience, which would provide the required knowledge and abilities. Experience may not substitute for education. However, the requirement for equivalent to a Bachelor's degree could be met by demonstrating completion of a number of higher-level educational units that would normally meet a Bachelor degree requirement. Minimum requirements to obtain the requisite knowledge and abilities are:

Accountant I:

~~Associate's degree with coursework in accounting, business administration or a related field and a minimum of two (2) years experience performing accounting related duties.~~

Accountant II:

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in accounting, business administration or a related field and five (5) years of increasingly responsible professional accounting experience.

Licenses or Certifications:

Possession of a valid California Class C Driver's License and the ability to be insured for the operation of a District vehicle in accordance with the terms and conditions of the District's insurance program.

Physical Demands:

Must possess mobility to work in a standard office setting including standing, walking, sitting, kneeling, stooping, reaching overhead and below waist level. Use of standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, over the telephone.

FLSA Status: **Non-exempt eligible for overtime**

Bargaining Unit: **MCWD Employees Association**