

**MESA WATER DISTRICT
2023 COMPENSATION AND BENEFIT SUMMARY**

BOARD OF DIRECTORS

- **Mesa Water District (Mesa Water®) Board of Directors receives no pension.**
- **Daily per diem** – In 2023, each Board member earned \$336 (effective 3-12-23) per day of service, which increased to \$352 (effective 7-1-23) per day of service, with up to a maximum of 10 days of paid service per month. On many occasions, Directors attend meetings and request no pay.
- **Medical, Dental, and/or Vision** – Each Board member may use up to \$2,200 per month in 2023 towards the cost of participating, if they choose to do so, in Mesa Water’s group health insurance plans (medical, dental, and/or vision). The actual benefit amount varies by Director, with the actual 2023 cost ranging from \$13,155.24 to \$18,514.80. No cash payments or benefit in-lieu are permitted for Directors not electing health coverage.
- **Life/Accidental Death & Dismemberment Insurance** – Each Board member is insured for up to \$25,000 in Life/Accidental Death & Dismemberment insurance. The total cost of providing the insurance in 2023 was \$243.84.
- **Deferred Compensation (Section 401(a))** – The District makes a matching contribution to the plan not to exceed \$1,500 per month.

GENERAL MANAGER

- **Annual Salary** – \$380,000 (effective 9-22-23).
- **Vehicle provided.**
- **Vacation** – General Manager accrues 208 hours annually.

MESA WATER EMPLOYEES

Benefits – Below is a brief recap of Mesa Water’s employee benefits. These benefits apply to all full-time Mesa Water employees. Any benefits that differ by position or bargaining unit are identified below or on other pages.

- **Holidays** – One hundred seven hours annually
- **Sick Leave** – Employees accrue ninety-six hours annually, with no maximum accrual cap and no payout provision upon separation.
- **Vacation** – Mesa Water employees accrue vacation based on years of service as shown in the table below:

<u>Period of Continuous Employment</u>	<u>Accruals Are Shown In Hours Per Pay Period</u>
1 st & 2 nd years	3.40
3 rd & 4 th years	4.30
5 th – 9 th years	5.23
10 th – 14 th years	6.15
15 th – 19 th years	7.10
20 th year & thereafter	8.00

Maximum Vacation Accrual - The maximum vacation accumulation for all Mesa Water District Employees is 360 hours.

Vacation Cash-out Program – Management and Supervisory/Confidential employees who have used a minimum of 40 hours vacation during the fiscal year may cash out up to 80 hours of vacation. After using a minimum of 80 vacation hours, employees may cash out up to 120 vacation hours.

Cafeteria Plan Benefits – In 2023, employees received a monthly \$2,200 “Flex Credit” allocation to be used towards health benefits including medical, dental, vision, and optional disability insurance plans. The monthly cost of insurance over \$2,200 is paid by the employee.

Long Term Disability (LTD) – Full-time employees are insured equal to 2/3 of base salary (\$12,000 maximum monthly benefit) after a 90-day waiting period. The cost of this benefit is \$50.00 per \$10,000 of annual salary.

Life Insurance – Full-time employees are insured for \$200,000 in group Life/AD&D insurance paid by the District (benefit decreases at age 65). The annual cost to provide this benefit in 2023 was \$396.00 per employee.

Employee Assistance Program – All employees are covered by an employee assistance program. The annual cost to provide this benefit in 2023 was \$29.76 per employee.

Retirement – Employees participate in CalPERS retirement upon hire. Classic member benefits are based on 2% @ 55 formula. Classic member’s share of contribution to CalPERS is 7% of base salary per pay period. Effective January 1, 2013, the Public Employees’ Pension Reform Act (PEPRA) went into effect for all new members of CalPERS. A new member is defined as any one of the following:

- A new hire who is brought into CalPERS membership for the first time on or after 1/1/13, and who has no prior membership in a California public retirement system.
- A new hire who is brought into CalPERS membership for the first time on or after 1/1/13, and who is not eligible for reciprocity with another California public retirement system.
- A member who first established CalPERS membership prior to 1/1/13, and who is rehired by a different CalPERS employer after a break in service of greater than six (6) months.

New member benefits are based on 2% @ 62 and the member contributes the employee portion which is 8.25% (effective 7-1-23) of reportable compensation. Mesa Water District also participates in Social Security.

Retiree Health – No Mesa Water employee has “lifetime health benefits.” However, Mesa Water employees who retire after age 55, with a minimum of 11 years of Mesa Water service, may continue to participate in Mesa Water’s group health insurance programs. Mesa Water provides a monthly stipend towards the employee’s cost of coverage.

Mesa Water® Monthly Contribution Towards Insurance Premiums (CTIP) for Retirees

YEARS OF SERVICE	COVERED MEMBERS	AGE 55-64	AGE 65 & Over
11-14	Retiree only	\$144	\$ 90
	Retiree + Spouse	\$230	\$144
15-19	Retiree only	\$168	\$ 96
	Retiree + Spouse	\$269	\$154
20-24	Retiree only	\$192	\$102
	Retiree + Spouse	\$307	\$163
25-29	Retiree only	\$216	\$108
	Retiree + Spouse	\$346	\$173
30+	Retiree only	\$240	\$120
	Retiree + Spouse	\$384	\$192

Mesa Water currently contracts with CalPERS for its medical insurance plans. As a condition of this contract, Mesa Water is required to make the CalPERS minimum contribution (\$151.00 per month for 2023) on behalf of qualified CalPERS retirees who fall outside of the requirements for the Mesa Water retiree health program detailed above but meet the CalPERS’ minimum retirement qualifications of age 50 with 5-years of CalPERS service. If the CTIP is less than the CalPERS minimum, the retiree will receive the CalPERS minimum.

Deferred Compensation (Section 457 Plan) – Employees are eligible to participate in the voluntary 457 deferred compensation supplemental retirement plan by contributing pre-tax or after-tax (Roth) contributions. Eligible employees may receive a dollar-for-dollar employer match up to 3.5% of salary per calendar year.



Mesa Water District

2023 Per Diem - BOARD OF DIRECTORS

Division	Director Name	Per Diem*	Cost of Insurance: Health	Life/AD&D
Division 1	Fred Bockmiller	\$ 36,384.00	\$ 18,514.80	\$ 60.96
Division 2	James Fisler	\$ 40,496.00	\$ 13,155.24	\$ 30.48
Division 3	Marice DePasquale	\$ 40,464.00	\$ 13,155.24	\$ 60.96
Division 4	James Atkinson	\$ 39,104.00	\$ 18,514.80	\$ 30.48
Division 5	Shawn Dewane	\$ 39,392.00	\$ 18,514.80	\$ 60.96

*Based on \$336 per day of service (effective March 12, 2023)

\$352 per day of service (effective July 1, 2023)

up to a maximum of 10 days of paid service per month. May include prior year meeting attendance.