

**BOARD OF DIRECTORS  
SANTA CLARA VALLEY WATER DISTRICT**

**RESOLUTION NO. 2026-**

**APPROVING THE AMENDED ATTACHMENT “A” BENEFITS FOR UNCLASSIFIED  
EMPLOYEES IN THE EXECUTIVE SERVICE OF THE  
COMPENSATION AND BENEFITS POLICY**

WHEREAS, California Code of Regulations (CCR), Title 2, Section 570. 5, was adopted by CalPERS to provide specific requirements on how public agencies should document pay rates for public employees; and

WHEREAS, on May 22, 2018, through Resolution 18-25-1, the Board approved a Compensation Plan for Unrepresented Employees in the Executive Service (July 1, 2018, through June 30, 2022), which sets forth employment benefits for these Executive employees, and set salary ranges effectively the first full pay period in July 2018, to minimize compaction issues; and

WHEREAS, on September 22, 2020, through Resolution 20-80, the Board approved the first amendment to the Compensation Plan for Unrepresented Employees in the Executive Service (July 1, 2018, through June 30, 2022); and

WHEREAS, on November 23, 2021, through Resolution 21-96, the Board approved the second amendment to the Compensation Plan for Unrepresented Employees in the Executive Services (January 1, 2022, through December 31, 2025); and

WHEREAS, the November 23, 2021 amendment erroneously included language in the Health Insurance for Retirees (Service Credit for Prior Agency Employment) provision capping prior service credit to ten years, when no such cap was intended in order to be consistent with the benefit being afforded Santa Clara Valley Water District’s (Valley Water) classified employees through the Memoranda of Understanding approved on November 23, 2021; and

WHEREAS, the third amendment to the Compensation Plan corrected this error making the Health Insurance for Retirees (Service Credit for Prior Agency Employment) provision consistent with the prior service credit afforded to Valley Water’s classified employees and added new benefits of legal services and financial wellness (Section V (J-K)).

WHEREAS, on June 28, 2022, through Resolution 22-0830, the Board approved the fourth amendment to the Compensation Plan for Unrepresented Employees in the Executive Service (July 1, 2018, through June 30, 2022), which sets forth employment benefits for these Executive employees, and set salary ranges effectively the first full pay period in July 2018, to minimize compaction issues;

WHEREAS, on November 22, 2022, through Resolution 22-0807, the Board approved the fifth amendment to replace the salary schedule adopted on June 28, 2022, through resolution 22-0830 and adopt the salary schedule effective November 28, 2022; and

WHEREAS, the attached Unclassified Employees Benefits Guide (Exhibit A) has been updated to reflect the following changes: Four (4) paid parental leave days, four (4) paid reproductive loss days, increase in paid bereavement leave by one (1) day, increase in tuition reimbursement

by \$500 and an increase in Deferred Compensation match by \$1,000, and shall amend and replace the previous guide adopted on November 22, 2022, through Resolution 22-0807.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Santa Clara Valley Water District does hereby approve and adopt amendment six of the Compensation and Benefits Policy Exhibit "A" as outlined herein and in the "Benefits Guide" and as attached hereto as Exhibit "A," effective January 5, 2026. No other changes to the Compensation and Benefits Policy are being made at this time.

PASSED AND ADOPTED by the Board of Directors of the Santa Clara Valley Water District by the following vote on May 12, 2026:

AYES: Directors  
NOES: Directors  
ABSENT: Directors  
ABSTAIN: Directors

SANTA CLARA VALLEY WATER DISTRICT

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TONY ESTREMER  
Chair, Board of Directors

ATTEST

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CANDICE KWOK-SMITH  
Clerk, Board of Directors

# **EXHIBIT A COVERSHEET**

## **VALLEY WATER UNCLASSIFIED EMPLOYEE BENEFITS (*EFFECTIVE 01-01-2026*)**

No. of Pages: 3

Exhibit Attachments: None

**VALLEY WATER**  
**Unclassified Employee Benefits**  
*(Effective 01-01-2026)*

BENEFIT	SUMMARY
<b>Vacation</b>	<ul style="list-style-type: none"> <li>Newly hired employees receive <b>224 hours (28 days/year)</b> of prorated vacation based on the date of hire. The prorated amount is vested immediately for the remainder of the fiscal year and is available for use upon approval of the employee's Appointing Authority. Starting the following fiscal year, vacation shall accrue as set forth below for current employees.</li> <li>Beginning each fiscal year, current employees receive 224 hours (28 days/year) of vacation, which is vested immediately for the entire fiscal year, and may be accumulated up to 4 times entitlement.</li> <li>Employees may elect either a cash pay-off for up to 28 days (224 hours) or have all or a portion of the cash value transferred to the Deferred Compensation Plan once each year. Elections to cash out vacation must be made in the calendar year prior to the cash out.</li> </ul>
<b>Sick Leave</b>	<p>Sick leave is accrued at the rate of 1 day per month (96 hours per year) with unlimited accumulation.</p> <ul style="list-style-type: none"> <li>Upon resignation, with 10 or more years of service with Valley Water, up to 480 hours of accrued sick leave shall be paid at 25% of the equivalent cash value.</li> <li>Upon retirement (filed for CalPERS retirement), regardless of years of service with Valley Water, sick leave may be paid out as follows: <ul style="list-style-type: none"> <li>Sick leave balance <i>up to</i> 480 hours is paid out at 50% of the equivalent cash value. Any remaining balance above 480 hours may be converted into additional CalPERS service credit. Sick leave hours above 480 will not be paid out.</li> <li>Entire accrued sick leave balance may be converted into additional CalPERS service credit. No sick leave hours will be paid out.</li> <li>Combination of any portion (<i>up to 480 hours</i>) of the sick leave balance is paid out at 50% and any remaining balance may be converted into additional CalPERS service credit. Sick leave hours above 480 will not be paid out.</li> </ul> </li> <li>Upon death, all accrued, unused sick leave will be paid at 100% of the cash value.</li> </ul> <p>Any other payout of accrued sick leave upon separation of employment must be approved by the Chief Executive Officer. Any such approved payout shall not exceed 480 hours of accrued sick leave and shall be at the rate of 25% of the equivalent cash value.</p>
<b>Sick Leave Conservation</b>	<p><u>Sick Leave Conservation Program</u> - Employees with a minimum of one (1) year of service who have used no more than twenty-seven (27) sick leave hours during the preceding twelve (12) month period may convert up to twenty-four (24) hours to cash. Elections to cash out sick leave must be made in the calendar year prior to the cash-out.</p>
<b>Executive Leave &amp; Personal Leave</b>	<p><b>24 hours of executive leave</b> and <b>32 hours of prorated personal leave</b> provided upon hire. Leave may be converted to cash or credited to the deferred compensation plan at any time during the fiscal year. Automatically paid out if no election is made.</p>
<b>Bereavement Leave</b>	<p>5 days of bereavement leave for obligations arising from the death of a family member as defined in the At-Will Policy for Employees in the Unclassified Service. Additional time may be charged to sick leave for a total leave (4 days of bereavement leave plus sick leave) not to exceed 10 consecutive working days.</p>
<b>Parental Leave</b>	<p>Valley Water provides 4 paid days for qualifying parental leave. Thereafter, employees may use sick leave (in addition to current vacation, comp time, and/or personal leave) for all qualifying parental leave. Employees can use this sick leave for bonding (or for the placement of a child with an employee for adoption or foster care). The duration of such parental or bonding leave shall be subject to Valley Water policy.</p>
<b>Reproductive Loss Leave (RLL)</b>	<p>Valley Water provides 4 paid days for qualifying reproductive loss leave. Thereafter, the employee may use 1 additional day from eligible leave banks, or go unpaid, for a qualifying leave up to 5 days. Employees may take their leave consecutively, or intermittently and must use the leave within 3 months of the loss.</p>
<b>Holidays</b>	<p>14 designated days per calendar year.</p>
<b>CalPERS Retirement for Classic Members Hired Prior to 3/19/2012 (Tier 1)</b>	<p>California Public Employees Retirement System (CalPERS) <b>2.5% at 55</b> retirement plan with final compensation of highest 12 consecutive months. The current required employee contribution is <b>8%</b>. Contributions are pre-tax payroll deductions.</p>
<b>CalPERS Retirement for Classic Members Hired On or After 3/19/2012 (Tier 2)</b>	<p>California Public Employees Retirement System (CalPERS) <b>2.0% at 60</b> retirement plan with final compensation of highest 36 consecutive months. The current required employee contribution is <b>0%</b>. Valley Water pays the employee contribution (Employer Paid Member Contributions – EPMC) of 7%.</p>

<p><b>CalPERS Retirement for New Members Hired On or After 1/1/2013 (Tier 3/PEPRA)</b></p>	<p>California Public Employees Retirement System (CalPERS) <b>2.0% at 62</b> retirement plan with final compensation of highest 36 consecutive months. Employees are required to pay 50% of the total normal cost as determined by the annual CalPERS valuation which is subject to change each fiscal year. The current required employee contribution is <b>7.25%</b>. Contributions are pre-tax payroll deductions.</p>
<p><b>Retirement Health Benefits for Employees Hired Prior to 12/30/2006</b></p>	<p>Medical coverage is provided for retired employees with 10 years of continuous service with Valley Water or a combination of prior public agency service (meaning the State of California or any political subdivision thereof, including any city, county, or special district) with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical, Dental, and Vision coverage is provided for retired employees and one eligible dependent with 15 or more years of continuous service with Valley Water or a combination of prior public agency service with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical, Dental, and Vision coverage is provided for retired employees plus two (2) or more eligible dependents with 25 or more years of continuous service with Valley Water or a combination of prior public agency service with a minimum of 5 consecutive years of Valley Water Service.</p>
<p><b>Retirement Health Benefits for Employees Hired on or after 12/30/2006 and Prior to 3/1/2007</b></p>	<p>Medical coverage is provided for retired employees with 10 years of continuous service with Valley Water or a combination of prior public agency service (meaning the State of California or any political subdivision thereof, including any city, county, or special district) with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical, Dental, and Vision coverage is provided for retired employees and one eligible dependent with 15 or more years of continuous service with Valley Water or a combination of prior public agency service with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical, Dental, and Vision coverage is provided for retired employees plus two (2) or more eligible dependents with 25 or more years of continuous service with Valley Water or a combination of prior public agency service with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical premium cost sharing is required with the same contribution percentage as active employees and based on the medical premium amount applicable to active employees or retirees, whichever is less. Effective April 1, 2024, retirees will pay 0% of the cost of the premium. Valley Water will pay 100% of the cost of the premium.</p>
<p><b>Retirement Health Benefits for Employees Hired On or After 3/1/2007</b></p>	<p>Medical coverage is provided for retired employees with 15 years of continuous service with Valley Water or a combination of prior public agency service (meaning the State of California or any political subdivision thereof, including any city, county, or special district) with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical coverage is provided for retired employees and one eligible dependent with 20 or more years of continuous service with Valley Water or a combination of prior public agency service with a minimum of 5 consecutive years of Valley Water Service.</p> <p>Medical premium cost sharing is required with the same contribution percentage as active employees and based on the medical premium amount applicable to active employees or retirees, whichever is less. Effective April 1, 2024, retirees will pay 0% of the cost of the premium. Valley Water will pay 100% of the cost of the premium.</p>
<p><b>Health Insurance</b></p>	<p>Medical, Dental, Vision Care, and EAP benefits are provided by Valley Water with no monthly premium cost to the employee.</p> <p>Medical, Dental, Vision Care, and EAP benefits are provided to all regular employees and their eligible dependents including domestic partners. Domestic partner coverage is taxable income for federal income tax purposes.</p> <p>Valley Water employees may only receive coverage under one plan; either as single coverage or family coverage and either as the primary subscriber or as a dependent under the plan of a spouse or domestic partner who is a regular Valley Water employee. Eligible dependents will only be covered under one employee's medical plan.</p>
<p><b>Disability Insurance</b></p>	<p>Valley Water provides Short Term Disability (STD) equal to 66 2/3% of salary to a maximum weekly benefit of \$3,462 with a 14-day waiting period. STD may transition into Long Term Disability (LTD) after 180 days of disability and then provide 66 2/3% of salary to a maximum monthly benefit of \$15,000.</p>
<p><b>Life Insurance</b></p>	<p>Valley Water provides life insurance benefits equal to employee's annual salary up to a maximum benefit of \$100,000 with a five-year phase out in declining increments of \$10,000 per year starting with \$50,000 coverage upon retirement. The premium attributable to life insurance benefit exceeding \$50,000 is considered "imputed income" and must be reported as taxable earnings on the W-2 statement each year, as required by the IRS.</p>

<b>Life Insurance</b>	Optional supplemental life insurance available in amounts equal to 1, 2, 3, or 4 times annual salary to a maximum benefit of \$750,000 is available at employee cost. Guaranteed issue amount is \$200,000.
<b>Deferred Compensation</b>	Deferred compensation plans are available at the employee's option, with up to <b>\$9,000 in annual matching contributions each calendar</b> year from Valley Water. The match will be deposited into the 401(a) plan.
<b>Flexible Spending Account (FSA)</b>	Health Care Spending Account – Maximum contribution up to \$3,400 for eligible medical, dental, vision and prescription expenses for 2026. The rollover amount from 2026 into 2027 is \$680.
	Dependent Adult or Child Daycare – Maximum contribution of \$7,500 per family or \$3,750 if you file taxes "Married Filing Separately" per calendar year.  Commuter Spending Account – Pre-tax deductions are allowed up to the IRS maximum for any public transportation or to pay for qualified vanpools to commute to work.
<b>Employee Assistance Program (EAP)</b>	Valley Water provides an EAP to employees and their eligible dependents that are staffed by licensed credentialed counselors and provides information, referral, and short-term counseling for personal issues affecting work or personal life.
<b>Legal Insurance</b>	Valley Water offers comprehensive legal benefits through Legal Shield which include (but are not limited to): Bullying Protection, Post-Nuptial/DP Agreements, Gender Identifier Change, Elder Law Matter, Civil/Social Discrimination, and Consumer Credit Services.
<b>Accident Insurance</b>	The Standard offers optional coverage that provides cash benefits if you're injured outside of work. Payments can help cover lost income and unexpected medical expenses. The plan pays for a range of injuries and treatments, including chipped teeth, lacerations, and broken bones, helping reduce the financial impact of accidents.
<b>Critical Illness Insurance</b>	The Standard offers optional coverage that provides a lump-sum cash benefit (\$10,000–\$30,000) if you're diagnosed with a covered critical illness, such as cancer, stroke, heart attack, Alzheimer's, or Parkinson's. The benefit can help cover medical costs, caregiving needs, and other expenses, offering financial support during treatment and recovery.
<b>Pet Insurance</b>	Valley Water offers optional pet insurance through MetLife. MetLife Pet can help you be prepared for unexpected vet costs associated with injuries and illnesses and can also cover routine pet care. MetLife is an employee cost direct-bill plan (no paycheck deductions).
<b>Wellness</b>	<b>ValleyWaterWell</b> – Valley Water Wellness program. We offer company-wide challenges, lunchtime seminars, health cooking demos, health stations, and more!
	<b>Origin Financial Wellness</b> – Valley Water provided financial Wellness tool. Free 1:1 meetings with certified financial planners, free app access with visibility to financial transactions, free basic will preparation, discounted will preparation and more!
	<b>ClassPass</b> – Fitness & wellness at your fingertips. 13 Valley Water provided credits per month, up to 13 credit rollover. Discounted credit purchases.
	<b>Personify Health</b> – Valley Water Wellness Platform. Participate in wellness challenges, competitions, and more. Earn up to \$200/annually!
	<b>LifeBalance</b> – Discounts at thousands of businesses nationwide, including health clubs, fitness studios, online retailers, movie theaters, hotels, and more!
<b>Other</b>	<b>Car Allowance</b> – Board Appointed Officers (BAO) are eligible for a monthly car allowance as follows: CEO & General Counsel = \$600 / Clerk of the Board = \$450. Mileage is paid for out-of-county Valley Water business in addition to a monthly car allowance.
	<b>Electronic Devices</b> – Valley Water-owned communication devices are provided, including cell phones, pagers, two-way radios, tablets, and computers. A monthly stipend for smartphones is provided.
	<b>Tuition Assistance Program</b> – Unclassified employees with six (6) or more months of continuous service, up to 100% reimbursement of tuition costs upon satisfactory completion of an approved course to a maximum of \$4,000 per fiscal year.
<b><i>This is a summary of benefits only. Official plan documents/agreements govern how a benefit is determined or administered.</i></b>	