

MEMORANDUM

TO: Joint Personnel/Finance Committee

FROM: [Your Name]

DATE: [Insert Date]

SUBJECT: Administrator Compensation Analysis for LMRWD

Purpose

This memorandum presents an analysis of the Lower Minnesota River Watershed District (LMRWD) Administrator's compensation, comparing it to similar watershed districts and industry benchmarks. The review includes payments made to Naiad Consulting, LLC for administrative services and the potential cost of transitioning to a salaried position. Additionally, this memo provides context regarding LMRWD's budget size, program scope, and how compensation aligns with the organization's needs.

The compensation benchmarks referenced in this analysis are based on the Baker Tilly Compensation Study commissioned by the Minnehaha Creek Watershed District (MCWD), as well as publicly available financial reports from other watershed districts and trade association data. The Baker Tilly study provides market salary comparisons across multiple watershed districts and public agencies, ensuring a competitive framework for evaluating LMRWD's administrator compensation.

Findings

Current Administrator Compensation (Naiad Consulting, LLC)

An evaluation of invoices submitted by Naiad Consulting from August 2024 - January 2025 reveals the following:

- Hourly Rate: \$95 per hour.
- Monthly Hours: Ranges from 150 to 171.25.
- Monthly Invoiced Amount: Ranges from \$14,416.32 to \$16,514.54.
- Total Compensation (6-month period): \$93,235.02.
- Estimated Annualized Compensation: \$186,470.04.
- Additional expenses invoiced include mileage, office rental, software subscriptions, and meal reimbursements.

Market Comparison – Watershed Districts and Industry Benchmarks

Based on the Baker Tilly Compensation Study, watershed trade association data, and publicly available financial reports, the following salary benchmarks apply:

Watershed District	Estimated Annual Budget	Administrator Compensation
Minnehaha Creek WD	~\$15 million	\$125,042 - \$181,311
Coon Creek WD	~\$10 million	\$120,000 - \$175,000
Nine Mile Creek WD	~\$6 million	\$149,844
Capitol Region WD	~\$5 million	\$120,000+
South Washington WD	~\$7 million	Low \$100,000s
Lower Minnesota River WD	~\$2.5 million	\$186,470.04

- LMRWD has a significantly smaller budget than peer watershed districts, yet its administrator's compensation is among the highest.
- Other watershed districts manage larger budgets and broader project scopes while compensating their administrators at lower levels.

LMRWD Program Scope Compared to Other Watershed Districts

Watershed District	Key Program Scope
Minnehaha Creek WD	Comprehensive urban watershed management, including large-scale stream and wetland restoration, stormwater infrastructure improvements, water quality monitoring, floodplain management, and significant public engagement efforts. The district leads

multi-jurisdictional partnerships to integrate land use and water resource planning.

Coon Creek WD

Focused on managing stormwater runoff through extensive watershed modeling, implementing green infrastructure projects, flood risk reduction initiatives, and habitat restoration. The district conducts ongoing water quality monitoring and collaborates with municipalities on stormwater best practices.

Nine Mile Creek WD

Leads extensive lake and stream restoration projects, erosion control initiatives, aquatic invasive species management, and public education programs. The district administers a robust cost-share grant program for property owners to implement stormwater best management practices.

South Washington WD

Manages groundwater and surface water interactions, including wetland restoration and large-scale floodplain reconnection projects. The district implements conservation easements, agricultural best practices, and water reuse projects to mitigate water resource challenges.

Lower Minnesota River WD

Primarily responsible for regulatory oversight and permitting, with a specialized role in managing dredging operations for navigation and sediment control. The district engages in targeted research initiatives related to sediment transport, collaborates on restoration projects within its jurisdiction, conducts public outreach, and administers a mini-grant program to support local conservation efforts.

- While LMRWD has unique responsibilities, such as dredging management, it has a more limited operational scope than many districts with expansive restoration projects.
- A full evaluation of administrative costs should also consider expenditures on external contracts, such as Young Environmental and other professional services (e.g., note-taking services).

Comparison of Costs: Contracted vs. Salaried Administrator

Based on the 2024 budget, the total amount allocated for administrative services allows for a direct cost comparison:

Compensation Model	Estimated Cost (Annualized)	Overhead Considerations
Contracted (Naiad Consulting, LLC)	\$186,470.04	Includes hourly rate, invoiced expenses, mileage, subscriptions
Salaried Employee (Potential Advertised Salary)	\$140,000 - \$155,000	Base salary before overhead
Total Cost (with Overhead)	\$165,000 - \$175,000	Includes salary + payroll taxes (7.65%), benefits (~25%)

Breakdown of Overhead Costs for a Salaried Administrator

If LMRWD were to hire an Administrator at a competitive salary within the \$140,000 - \$155,000 range, the total employer cost would include:

- Payroll Taxes (Social Security & Medicare): ~7.65% of salary.
- Retirement Contributions: Potential 6-10% employer match.
- Health Insurance Premiums: Estimated at \$12,000 - \$18,000 per year, depending on plan selection.
- Other Benefits (e.g., PTO, insurance, professional development): Estimated \$10,000 - \$15,000 per year.

Alternatively, LMRWD could utilize a Professional Employer Organization (PEO), which would handle all payroll, tax filings, HR administration, and benefits on behalf of the organization. PEOs also provide HR compliance support, competitive benefits packages, and employee handbooks.

Several PEOs to consider include:

- ADP TotalSource – Offers payroll, HR compliance, and employee benefits, with costs typically ranging between 2-4% of gross payroll.
- Insperity – Focuses on small to mid-sized businesses and provides customized HR solutions, with rates often ranging from \$150 - \$200 per employee per month.
- TriNet – Provides comprehensive benefits administration and compliance, with pricing structured as a percentage of wages.

Using a PEO model could streamline HR management while keeping administrative costs predictable. However, LMRWD would need to evaluate whether this approach aligns with its long-term organizational structure and financial planning. If LMRWD were to hire an Administrator at a competitive salary within the \$140,000 - \$155,000 range, the total employer cost would include:

- Payroll Taxes (Social Security & Medicare): ~7.65% of salary.
- Retirement Contributions: Potential 6-10% employer match.
- Health Insurance Premiums: Estimated at \$12,000 - \$18,000 per year, depending on plan selection.
- Other Benefits (e.g., PTO, insurance, professional development): Estimated \$10,000 - \$15,000 per year.

Even with these overhead considerations, the total cost of an in-house Administrator remains below the current contracted model, which exceeds \$186,000 per year. Furthermore, the District needs to determine if a full-time administrator at these rates is necessary.

Considerations for Future Compensation Planning

- A transition to a salaried model does not necessitate matching the current administrator's contracted compensation level.
- Competitive salaries in the market indicate that a lower rate could be appropriate while still fairly compensating candidates, employees, or vendors.
- Adjusting compensation expectations may require recalibrating the qualifications, skills, and experience level expected of the Administrator. Higher salaries typically attract more experienced professionals, whereas a lower pay range may limit the candidate pool.
- A full evaluation of administrative needs should consider the structure of existing contracts (e.g., Young Environmental, note-taking services) and determine how best to balance in-house roles with external support services.

Conclusion

The Lower Minnesota River Watershed District (LMRWD) is currently compensating its Administrator at a premium rate compared to industry benchmarks, exceeding the salaries of peer watershed districts by 10-25%. This disparity is particularly notable given that LMRWD operates with a significantly smaller budget and a narrower program scope compared to many of these districts.

Even when factoring in potential cost savings from contracting (e.g., lack of benefits costs), the total annualized expense of \$186,470.04 remains higher than the estimated cost of an in-house salaried position within the market range of \$165,000 - \$175,000. However, this range may still be on the high end for the position based on organizational size and program responsibilities.

Key considerations moving forward include:

- Assessing whether a full-time Administrator is necessary at these rates or if a hybrid or part-time structure could be more cost-effective.
- Exploring a restructured consulting model that consolidates all overhead costs into a more competitive rate.
- Determining the most appropriate compensation structure by balancing market competitiveness with LMRWD's actual operational needs.
- Evaluating whether some administrative responsibilities could be delegated to existing staff or other service providers.

The Personnel/Finance Committee should consider a broader evaluation of compensation and administrative costs, ensuring that LMRWD's staffing and contract structure align with its financial capacity, governance needs, and long-term sustainability.

Attachments

- **Baker Tilly 2023 Compensation Study**



MINNEHAHA CREEK WATERSHED DISTRICT

Compensation Study

August, 2023
Final Report

August 7, 2023

James Wisker
District Administrator
15320 Minnetonka Blvd
Minnetonka, MN 55345

Dear Administrator Wisker:

Baker Tilly US, LLP (“Baker Tilly”) is pleased to provide the Minnehaha Creek Watershed District (“MCWD”), with results from the completed Compensation Study. This report documents the approach, findings, and recommendations resulting from the study.

We would like to thank you, as well as other MCWD staff that aided us in bringing this study to its successful completion. We understand that your employees are your greatest asset and without a competitive pay program MCWD may struggle to attract qualified candidates and retain/reward experienced employees. We have created a compensation system that, if implemented, will ensure that MCWD positions are externally competitive and internally equitable.

It has been a pleasure working with the Minnehaha Creek Watershed District and we hope to provide you with professional assistance in the future. Further, we would be happy to answer any questions or points of clarity to the findings and recommendations of this study.

Sincerely,

Jada Kent

Jada Kent, CCP
Senior Manager

Laura Linehan

Laura Linehan, CCA, PHR, CLRP
Senior Consultant

Project Methodology

Baker Tilly approached the Compensation Study for Minnehaha Creek Watershed District, by completing each of the following phases or milestones:

Phase 1: Data Collection

- Baker Tilly initiated the study by conducting a planning meeting with the MCWD project team to discuss the current compensation system, goals for conducting the study, and to walk through each phase of the process.
- Next, Baker Tilly collected documentation from MCWD, including job descriptions, organizational charts, pay structure, personnel policies, and any other documentation describing how work is performed or compensated.

Phase 2: Position Review

- Baker Tilly reviewed existing SAFE job evaluation scores with MCWD's project team to verify internal equity.
- Titles were adjusted based on organizational requests.

Phase 3: Market Assessment

- Baker Tilly assisted MCWD in identifying peer organizations to collect base pay salaries data for from. The results were analyzed and reviewed with the project team to determine MCWD's desired position within the market.
- Peer information on pay plans, pay policies, paid time off programs, health insurance, and retirement was also collected during the market study. A comparison to MCWD's benefit offerings was prepared. These results can be found in **Attachment 3**.

Phase 4: Pay Plan Development

- Baker Tilly updated the existing pay plan and calculated implementation scenarios to provide MCWD with an option to update their existing compensation plan. The scenarios were reviewed with the MCWD project team, and the Board of Managers.

Phase 5: Project Completion

- Baker Tilly prepared this final report documenting the methodology used throughout the compensation study, findings and results of the study, as well as our recommendations based on those results.

Position Review

Title Changes

Title changes are most often for the purpose of establishing consistent formatting and nomenclature across the organizations. However, some title adjustments are for the purpose of clarifying the nature and level of work performed. A list of titles that were adjusted can be found in **Table 1**.

Table 1: Title Changes

Current Title	Proposed Title
Project Planning Program Manager	Project Director
Policy Planning Program Manager	Policy Director
N/A (<i>Career Progression</i>)	Sr. Project Maintenance Coordinator
Policy and Grants Coordinator	Policy Planning Coordinator

Market Review

Public Peer Organizations

Understanding your labor market is key to selecting relevant peer organizations for a market study. Factors to consider include industry, organization size (population served, number of employees, and/or revenue budget), geographic location or proximity to a metropolitan area, competition for talent, and availability of data.

Table 2: Peer Organizations

Peer Organizations	
City of Bloomington	Hennepin County
City of Edina	Carver County
City of Golden Valley	Scott County
City of St. Louis Park	Three Rivers Park District

Baker Tilly partnered with MCWD to identify 8 public peer organizations that represent MCWD’s competitive and comparative labor market. Baker Tilly contacted each organization to request base pay information for benchmark positions. Data was collected and compiled from all 8 of the organizations indicated in **Table 2**.

MWMO/CRWD Salary Survey

Aggregated data from the MWMO/CRWD salary survey was also incorporated into the market assessment. The data results used included base pay data from the following organizations:

- Capitol Region Watershed District (CRWD)
- Mississippi Watershed Management Organization (MWMO)
- Nine Mile Creek Watershed District (NMCWD)
- Prior Lake Spring Lake Watershed District (PLSLWD)
- Rice Creek Watershed District (RCWD)
- Riley Purgatory Bluff Creek Watershed District (RPBCWD)
- South Washington Watershed District (SWWD)
- Vadnais Lake Area Water Management Organization (VLAWMO)

Published Sources

Published salary data was used as a private sector benchmark in this assessment with data from the following sources included in the study:

- Bureau of Labor Statistics (BLS). The Occupational Employment Statistics (OES) survey is a semiannual survey measuring wage rates by industry and is displayed nationally, by state, and/or metropolitan area. BLS data used in this survey was pulled at the 10th and 90th percentile to represent the minimum and maximum thresholds of a salary range.
- Comp Analyst is a salary data resource from Salary.com that is comprised of HR-reported pay data comprised of 800 million market data points from more than 25,000 organizations resulting in data across 15,000 unique job title, 225 industry breakouts, 27,000+ compensable factors, in 42,000+ geographies.
- Economic Research Institute (ERI) is a salary data resource reporting market data for more than 11,000 jobs in more than 9,000 different locations across more than 1,100 industry sectors. ERI data is updated quarterly. ERI data used in this survey was pulled at the 10th and 90th percentile to represent the minimum and maximum thresholds of a salary range.



Data Adjustments

Base pay information was adjusted, as necessary, to account for differences in workweek. For example, reported salaries for a 37.5-hour work week were adjusted to reflect that wage for a 40-hour work week to ensure consistent full-time wages were utilized.

Quality Control

Our methodology is based on best practices outlined by World at Work and the Society for Human Resources Management. We utilize the following standards to safeguard the quality of our process results:

- A summary of each benchmark position was included in the market survey along with minimum education and experience requirements to assist peer organizations in matching to positions and not titles.
- A 75% overlap in duties and responsibilities constitutes a “good” match. Baker Tilly reviewed peer matches and removed or replaced data that appeared to be an inappropriate match. Some organizations returned base pay information for Baker Tilly to match on their behalf.
- Because market results are established by a calculation (such as an average of all midpoints), a greater sample size yields greater confidence in those results. Therefore, Baker Tilly required at least three matches per benchmark position to calculate a market value. Positions that had insufficient data (less than three matches) are identified as such in the market results.

Market Results

Of MCWD's 22 position classifications, 20 were included in the market survey as a benchmark positions (90.9%). Baker Tilly requested base pay ranges (minimum to maximum) for each benchmark position and calculated for the midpoint of each collected range.

- Of the 20 benchmark positions, 1 had insufficient data (less than 3 matches) and a market value was not calculated.
- All positions were evaluated for internal value. Therefore, non-benchmark positions and/or positions with insufficient matches can still be slotted into the pay structure equitably.
- Overall, the study yielded market values for 19 of MCWD's 22 positions (86.3%).

A Market Results report showing matches per position, average minimum, average midpoint, and average maximum, as well as range spread can be found in **Attachment 1**. 2023 midpoints were found to be 8% behind market on average across all positions.

The market average midpoint is observed to reflect "the market" value for a given position. A calculated comparison of MCWD's existing midpoints against the market average midpoint for each benchmark position can be found in **Attachment 2**. This report also includes a 5% above and 5% below "market" comparison for consideration which aided conversations about MCWD's desired position within its market.

Pay Plan Development

Upon reviewing the market survey results with the MCWD, Baker Tilly led discussions with the MCWD project team with regards to the number of pay plans, type of pay plans, and design of pay plans.

Current Pay Plan

MCWD currently utilizes a single open range pay structure for all 22 position classifications. It includes 17 pay grades, numbered 5 through 21 and has a consistent 40% range spread and 7% midpoint differential for all grades. The current pay plan can be found in **Table 3** with a distribution of the pay structure displayed in **Figure 1**.

Proposed Pay Plan

Baker Tilly recommended MCWD continue utilizing a single pay structure of all 22 position classifications. Further, Baker Tilly recommended increasing range spreads to 45% and increasing midpoint differentials to 10% for grades 17 through 21. This adjustment would better accommodate positions assigned to those grades. The proposed pay plan can be found in **Table 4** with a graph of pay grades in **Figure 2**. Per the Minnesota Local Government Pay Equity Act, positions were assigned to the proposed pay plan based on total SAFE scores. Proposed grade assignments can be found in **Table 5**.

Table 3: Current Pay Plan

Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Differential
5	\$35,862	\$43,034	\$50,207	40%	7.00%
6	\$38,372	\$46,046	\$53,721	40%	7.00%
7	\$41,058	\$49,269	\$57,481	40%	7.00%
8	\$43,932	\$52,718	\$61,505	40%	7.00%
9	\$47,007	\$56,408	\$65,810	40%	7.00%
10	\$50,298	\$60,357	\$70,417	40%	7.00%
11	\$53,818	\$64,582	\$75,345	40%	7.00%
12	\$57,586	\$69,103	\$80,620	40%	7.00%
13	\$61,617	\$73,940	\$86,264	40%	7.00%
14	\$65,930	\$79,116	\$92,302	40%	7.00%
15	\$70,545	\$84,654	\$98,763	40%	7.00%
16	\$75,483	\$90,580	\$105,676	40%	7.00%
17	\$80,768	\$96,921	\$113,075	40%	7.00%
18	\$86,421	\$103,705	\$120,989	40%	7.00%
19	\$92,470	\$110,964	\$129,458	40%	7.00%
20	\$98,943	\$118,731	\$138,520	40%	7.00%
21	\$105,868	\$127,042	\$148,215	40%	7.00%

Table 4: Proposed Pay Plan

Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Differential
5	\$37,656	\$45,187	\$52,718	40%	7%
6	\$40,292	\$48,350	\$56,409	40%	7%
7	\$43,113	\$51,735	\$60,358	40%	7%
8	\$46,130	\$55,356	\$64,582	40%	7%
9	\$49,359	\$59,231	\$69,103	40%	7%
10	\$52,814	\$63,377	\$73,940	40%	7%
11	\$56,511	\$67,813	\$79,115	40%	7%
12	\$60,467	\$72,560	\$84,654	40%	7%
13	\$64,699	\$77,639	\$90,579	40%	7%
14	\$69,228	\$83,074	\$96,919	40%	7%
15	\$74,074	\$88,889	\$103,704	40%	7%
16	\$79,259	\$95,111	\$110,963	40%	7%
17	\$85,406	\$104,622	\$123,839	45%	10%
18	\$93,946	\$115,084	\$136,222	45%	10%
19	\$103,340	\$126,592	\$149,843	45%	10%
20	\$113,674	\$139,251	\$164,827	45%	10%
21	\$125,042	\$153,176	\$181,311	45%	10%

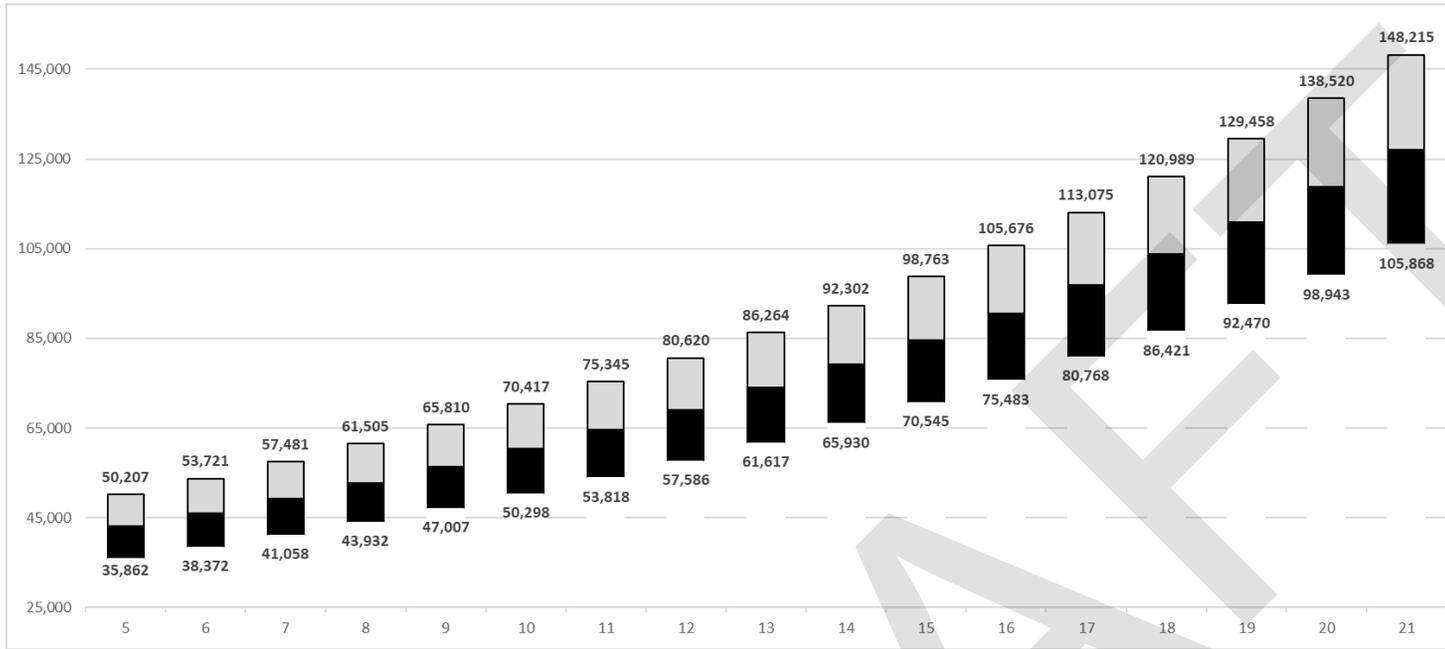


Figure 1:
Current Pay Grades

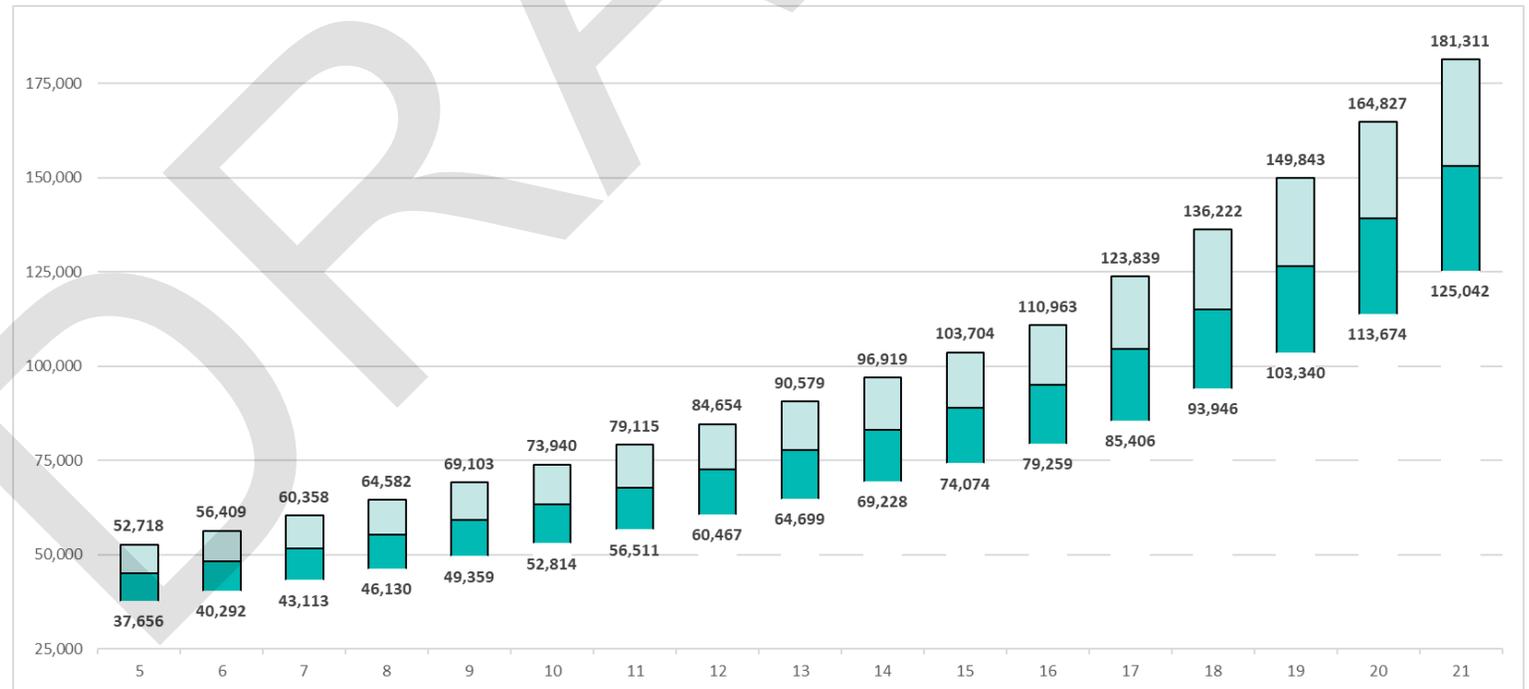


Figure 2:
Proposed Pay Grades

Table 5: Proposed Grade Assignments & Pay Plan

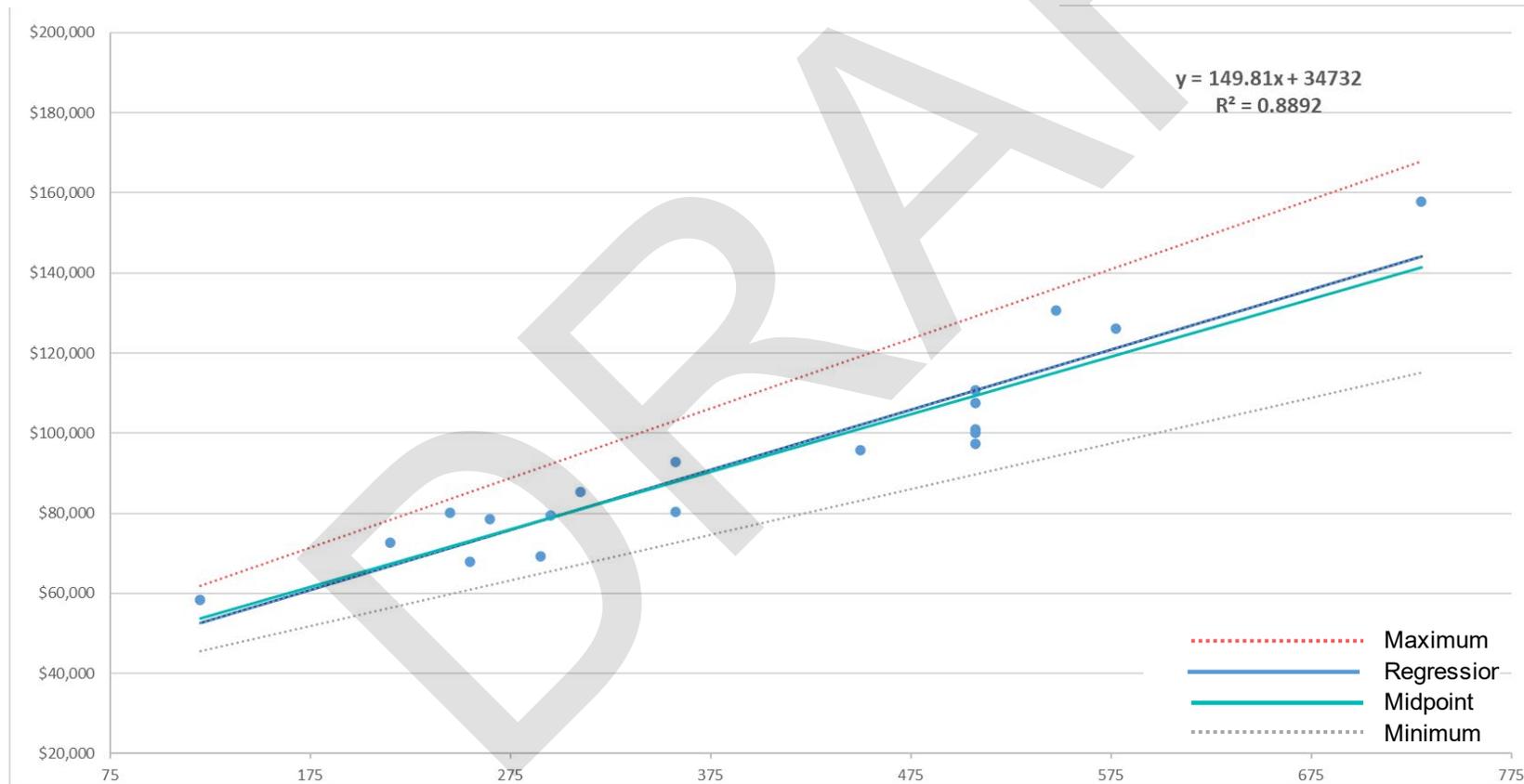
Department	Proposed Title	Market Midpoint	SAFE Points	SAFE Grade	Grade	Minimum	Midpoint	Maximum
Research & Monitoring	Research and Monitoring Field Assistant		115	8	8	\$46,130	\$55,356	\$64,582
Permitting	Permitting Assistant	\$58,377	120	9	9	\$49,359	\$59,231	\$69,103
Research & Monitoring	R&M Technician	\$72,685	215	11	11	\$56,511	\$67,813	\$79,115
Outreach	Engagement Coordinator	\$80,066	245	12	12	\$60,467	\$72,560	\$84,654
Permitting	Permitting Technician	\$67,941	255	12	12	\$60,467	\$72,560	\$84,654
Outreach	Communications Coordinator	\$78,546	265	13	13	\$64,699	\$77,639	\$90,579
Operations	Office Manager	\$79,334	295	13	13	\$64,699	\$77,639	\$90,579
PMLM	Project and Land Management Technician	\$69,273	290	13	13	\$64,699	\$77,639	\$90,579
PMLM	Sr. Project Maintenance Coordinator		345	14	14	\$69,228	\$83,074	\$96,919
Policy Planning	GIS Coordinator	\$85,268	310	14	14	\$69,228	\$83,074	\$96,919
Policy Planning	Policy Planning Coordinator		310	14	14	\$69,228	\$83,074	\$96,919
Research & Monitoring	Aquatic Ecologist	\$80,424	358	15	15	\$74,074	\$88,889	\$103,704
Research & Monitoring	Hydrologist	\$92,805	358	15	15	\$74,074	\$88,889	\$103,704
Project Planning	Planner - Project Manager	\$95,651	450	16	16	\$79,259	\$95,111	\$110,963
Operations	Operations Manager	\$110,638	508	17	17	\$85,406	\$104,622	\$123,839
Outreach	Outreach Program Manager	\$100,899	508	17	17	\$85,406	\$104,622	\$123,839
Permitting	Permitting Program Manager	\$107,465	508	17	17	\$85,406	\$104,622	\$123,839
PMLM	PMLM Program Manager	\$97,249	508	17	17	\$85,406	\$104,622	\$123,839
Research & Monitoring	R&M Program Manager	\$100,157	508	17	17	\$85,406	\$104,622	\$123,839
Policy Planning	Policy Director	\$130,596	548	18	18	\$93,946	\$115,084	\$136,222
Project Planning	Project Director	\$126,073	578	19	19	\$103,340	\$126,592	\$149,843
Administration	District Administrator	\$157,897	730	21	21	\$125,042	\$153,176	\$181,311

Regression Analysis

In statistical modeling, a regression analysis is used to measure the relationships between data sets and even predict one variable based on another. Here, Baker Tilly used a regression analysis to compare the proposed pay plan against market average midpoints. The coefficient of determination for MCWD's data is 88.90%. Due to the high correlation in internal and external values, the MCWD will be able to maintain the proposed classification and compensation system using our SAFE job evaluation process as a means for reclassifying positions that have changed over time, adding new positions, consolidating positions, etc. into the future.

In **Figure 3**, each dot represents a benchmark position where the total job evaluation score and market average midpoint intersects. The black arrowed line represents the line of best fit through all benchmark positions. Further, this chart depicts the proposed pay plan at the minimum, midpoint, and maximum as it lays across the natural distribution of jobs.

Figure 3: Regression Distribution



Implementation

Baker Tilly prepared several implementation cost scenarios for MCWD to consider in its adoption of the new pay plan and grade assignments. Calculations represent base pay only.

- Option 1: Employees move to the minimum of their new pay range if their current salary is below that amount. If the current salary is already above the new minimum, employees would retain their existing salary.

	Option 1 - Move to Minimum, if Below				
	# of Staff	Current Salary	Proposed Salary	Difference	% Increase
Totals	29	\$2,324,518.00	\$2,329,304.00	\$4,786.00	0.2%
Employees Below Minimum	2	\$116,148.00	\$120,934.00	\$4,786.00	4.1%
Employees Within Range	26	\$2,110,349.00	\$2,110,349.00	\$0.00	0.0%
Employees Above Maximum	1	\$98,021.00	\$98,021.00	\$-	0.0%

- Option 2: Employees receive the greater of moving to minimum or a 2% adjustment to their salary. If movement to the minimum results in less than a 2% adjustment, employees would instead receive a full 2% adjustment. Therefore, no employee receives less than a 2% adjustment.

	Option 2 - Greater of 'Move to Minimum' or 2% adjustment				
	# of Staff	Current Salary	Proposed Salary	Difference	% Increase
Totals	29	\$ 2,324,518.00	\$ 2,358,192.00	\$ 33,674.00	1.4%
Employees Below Minimum	2	\$116,148.00	\$ 120,934.00	\$ 4,786.00	4.1%
Employees Within Range	26	\$2,110,349.00	\$ 2,139,237.00	\$ 28,888.00	1.4%
Employees Above Maximum	1	\$98,021.00	\$ 98,021.00	\$-	0.0%

- Option 3: Employees move to the minimum then receive a 3.5% adjustment for each year in their position. If the current salary is greater than this amount, employees would retain their existing salary. This scenario is meant to help with compression.

	Option 3 - Minimum + 3.5% x YIP or Current Salary				
	# of Staff	Current Salary	Proposed Salary	Difference	% Increase
Totals	29	\$ 2,324,518.00	\$ 2,360,166.90	\$ 35,648.90	1.5%
Employees Below Minimum	2	\$116,148.00	\$ 125,166.69	\$ 9,018.69	7.8%
Employees Within Range	26	\$2,110,349.00	\$ 2,136,979.21	\$ 26,630.21	1.3%
Employees Above Maximum	1	\$98,021.00	\$ 98,021.00	\$-	0.0%

Recommendations

MCWD is a service-oriented organization. We understand that your employees are your greatest asset, and without a competitive pay program MCWD may struggle to attract qualified candidates and retain/reward experienced employees that are essential in delivering those services.

This report contains significant amounts of information, which has been gathered from a variety of sources, objectively analyzed, and structured in a way that will provide a fair and defensible system for the MCWD to compensate its employees. It is our independent judgment that has resulted in the following recommendations.

We recommend the Minnehaha Creek Watershed District Board of Managers:

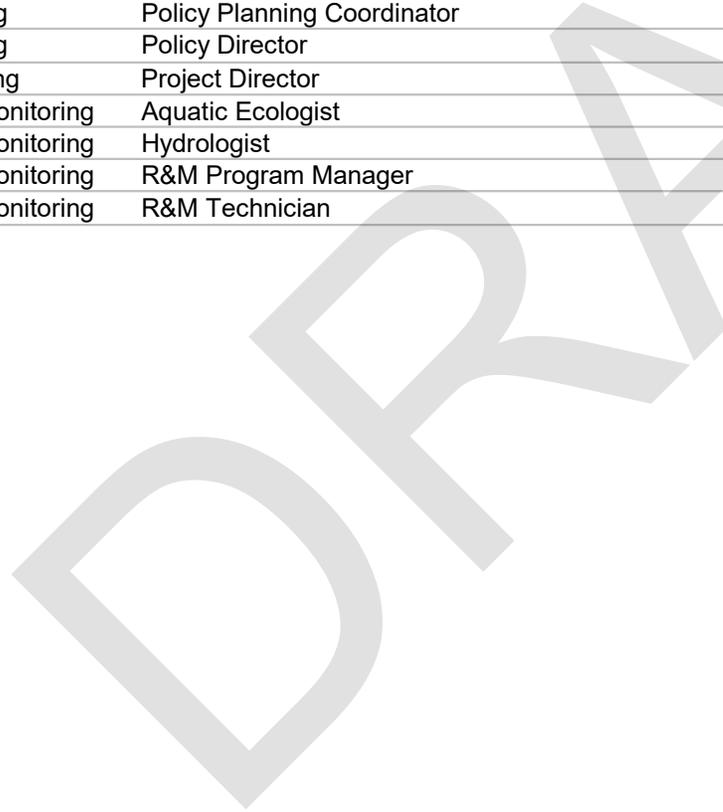
- Approve the proposed pay plan and position grade assignments.
- Approve an implementation scenario that addresses the District's compensation philosophy, business goals, and that is fiscally sustainable.
- Direct the District Administrator to continue efforts to maintain the classification and compensation system, by:
 - Routinely reviewing positions, job descriptions, and market conditions.
 - Adjusting the pay structure and salaries, annually, to keep pace with the market.
 - Adopting annual merit based increases to reward employees and ensure advancement through assigned pay ranges.

ATTACHMENT 1 - Market Results

Market Results
 Minnehaha Creek Watershed District



#	Department	Benchmark Position	Matches	Avg Minimum	Average Midpoint	Avg Maximum	% Range Spread
1	Administration	District Administrator	11	\$122,541.94	\$157,896.60	\$186,450.59	52%
2	Operations	Office Manager	8	\$64,650.27	\$79,333.94	\$94,017.60	45%
3	Operations	Operations Manager	6	\$87,108.24	\$110,637.85	\$134,167.47	54%
4	Outreach	Communications Coordinator	10	\$63,244.41	\$78,546.01	\$93,847.61	48%
5	Outreach	Engagement Coordinator	7	\$65,402.58	\$80,065.73	\$94,728.87	45%
6	Outreach	Outreach Program Manager	5	\$86,627.93	\$100,898.88	\$115,169.84	33%
7	Permitting	Permitting Assistant	6	\$48,226.81	\$58,377.41	\$68,528.00	42%
8	Permitting	Permitting Program Manager	4	\$85,337.73	\$107,465.47	\$129,593.21	52%
9	Permitting	Permitting Technician	6	\$57,266.19	\$67,941.44	\$78,616.69	37%
10	Planning	Planner - Project Manager	10	\$76,470.90	\$95,651.25	\$114,831.61	50%
11	PMLM	PMLM Program Manager	6	\$77,872.01	\$97,249.15	\$116,626.29	50%
12	PMLM	Project and Land Management Technician	3	\$60,775.82	\$69,273.14	\$77,770.47	28%
13	Policy Planning	GIS Coordinator	7	\$71,766.04	\$85,268.27	\$98,770.51	38%
14	Policy Planning	Policy Planning Coordinator	2	Insufficient Data			
15	Policy Planning	Policy Director	3	\$104,317.03	\$130,596.28	\$156,875.54	50%
16	Project Planning	Project Director	5	\$102,709.56	\$126,073.02	\$149,436.48	45%
17	Research & Monitoring	Aquatic Ecologist	4	\$65,691.21	\$80,424.42	\$95,157.64	45%
18	Research & Monitoring	Hydrologist	5	\$72,515.95	\$92,805.07	\$113,094.20	56%
19	Research & Monitoring	R&M Program Manager	6	\$82,931.69	\$100,157.42	\$117,383.14	42%
20	Research & Monitoring	R&M Technician	3	\$56,711.98	\$72,685.46	\$88,658.93	56%



ATTACHMENT 2

Market Midpoint Comparison Minnehaha Creek Watershed District

Midpoint to Market Midpoint



Department	Position Title	Grade	Current Midpoint in MCWD Pay Plan	Market					
				95% of Mkt	+ / (-) Mkt	Avg. Midpoint	+ / (-) Mkt	105% of Mkt	+ / (-) Mkt
Administration	District Administrator	21	\$127,044.74	\$150,001.77	▲18.1%	\$157,896.60	▲24.3%	\$165,791.43	▲30.5%
Operations	Office Manager	13	\$73,941.19	\$75,367.24	▲1.9%	\$79,333.94	▲7.3%	\$83,300.63	▲12.7%
Operations	Operations Manager	17	\$96,921.82	\$105,105.96	▲8.4%	\$110,637.85	▲14.2%	\$116,169.75	▲19.9%
Outreach	Communications Coordinator	13	\$73,941.19	\$74,618.71	▲0.9%	\$78,546.01	▲6.2%	\$82,473.31	▲11.5%
Outreach	Engagement Coordinator	12	\$69,103.92	\$76,062.44	▲10.1%	\$80,065.73	▲15.9%	\$84,069.01	▲21.7%
Outreach	Outreach Program Manager	17	\$96,921.82	\$95,853.94	▼(1.1%)	\$100,898.88	▲4.1%	\$105,943.83	▲9.3%
Permitting	Permitting Assistant	9	\$56,409.38	\$55,458.53	▼(1.7%)	\$58,377.41	▲3.5%	\$61,296.28	▲8.7%
Permitting	Permitting Program Manager	17	\$96,921.82	\$102,092.20	▲5.3%	\$107,465.47	▲10.9%	\$112,838.74	▲16.4%
Permitting	Permitting Technician	12	\$69,103.92	\$64,544.36	▼(6.6%)	\$67,941.44	▼(1.7%)	\$71,338.51	▲3.2%
Planning	Planner - Project Manager	16	\$90,581.14	\$90,868.69	▲0.3%	\$95,651.25	▲5.6%	\$100,433.82	▲10.9%
PMLM	PMLM Program Manager	17	\$96,921.82	\$92,386.69	▼(4.7%)	\$97,249.15	▲0.3%	\$102,111.60	▲5.4%
PMLM	Project and Land Management Technician	13	\$73,941.19	\$65,809.49	▼(11.0%)	\$69,273.14	▼(6.3%)	\$72,736.80	▼(1.6%)
Policy Planning	GIS Coordinator	14	\$79,117.08	\$81,004.86	▲2.4%	\$85,268.27	▲7.8%	\$89,531.69	▲13.2%
Policy Planning	Policy Planning Coordinator	14	\$79,117.08	Insufficient data					
Policy Planning	Policy Director	18	\$103,706.35	\$124,066.47	▲19.6%	\$130,596.28	▲25.9%	\$137,126.10	▲32.2%
Project Planning	Project Director	19	\$110,965.79	\$119,769.37	▲7.9%	\$126,073.02	▲13.6%	\$132,376.68	▲19.3%
Research & Monitoring	Aquatic Ecologist	15	\$84,655.27	\$76,403.20	▼(9.7%)	\$80,424.42	▼(5.0%)	\$84,445.64	▼(0.2%)
Research & Monitoring	Hydrologist	15	\$84,655.27	\$88,164.82	▲4.1%	\$92,805.07	▲9.6%	\$97,445.33	▲15.1%
Research & Monitoring	R&M Program Manager	17	\$96,921.82	\$95,149.55	▼(1.8%)	\$100,157.42	▲3.3%	\$105,165.29	▲8.5%
Research & Monitoring	R&M Technician	11	\$64,583.10	\$69,051.18	▲6.9%	\$72,685.46	▲12.5%	\$76,319.73	▲18.2%
				AVERAGE	▲2.6%	AVERAGE	▲8.0%	AVERAGE	▲13.4%

Executive Summary

Peer organizations identified for the market study were also asked to provide information related to their pay plan, paid time off, health benefits, and retirement benefits. Baker Tilly collected data from eight peer organizations. Three peer organizations completed the benefits portion of the market survey, and the other peer organizations provided 2023 benefits guidebooks and active personnel manuals. The peer data provided was matched by Baker Tilly.

Pay Plan Design

- Seven (7) peers have adopted a formal pay plan. Two (2) peers have multiple pay plans, and five (5) peers utilize a single pay plan.
- Two (2) peers use an Open Grade pay plan system with minimums and maximums, three (3) peers use Grade and Step pay plans, one (1) peer uses a pay for performance plan and one (1) peer uses a merit-based pay plan.

Time Off

- Eight (8) peers' average number of annual paid holidays is 11.5 days, which is higher than Minnehaha Creek Watershed District's twelve holidays – these numbers are **not** inclusive of any floating holiday amounts.
- Five (5) peers provide 1 annual floating holiday, like **Minnehaha Creek Watershed District**.
- Eight (8) responding peers utilize a paid time off (PTO) model, while two (2) responding peers use a vacation – sick time off model like **Minnehaha Creek Watershed District**.
- When combining total leave time (vacation and sick for all peers), **Minnehaha Creek Watershed District** is overall comparable to market average.
- Seven (7) responding peers allow an average maximum of 59.13 accrued vacation, sick or PTO days, which is lower than **Minnehaha Creek Watershed Districts** annual allowed maximum of 30 accrued vacation and 90 accrued sick time off days.

Health Benefits

- Four (4) peers responded to having preferred provider organization health plans (PPO) and five (5) peers responded to having high deductible health plans (HDHP), like MCWD. There were insufficient responses for health maintenance organization plans (HMO).
- **Minnehaha Creek Watershed District's** HDHP provides higher percent employer contributions toward health benefit premiums than market average employer contributions while MCWD actual costs per employee are lower than market average.
- Like **Minnehaha Creek Watershed District**, six (6) peers offer life insurance policies. Said policies range from 1x employee salaries to fixed amounts.

Other Benefits

- Four (4) responding peers offer flexible work schedules with varying policies.
- Five (5) peers offer full and/or partial remote work schedules based on specific positions.
- None of the responding peers allow an organizational sabbatical.

Participating organizations include:

- City of Bloomington, MN*
- City of Edina, MN*
- City of Golden Valley, MN*
- City of St. Louis Park, MN*
- Hennepin County, MN*
- Carver County, MN
- Scott County, MN
- Three Rivers Park District, MN

* Indicates organization data was matched by Baker Tilly

Pay Plan Design

Organizations using an adopted pay plan

Number of Responses	Responses
7	All responding peers use an adopted pay plan <i>MCWD uses an adopted pay plan</i>

Year current pay plan was adopted – *insufficient responses*

Organizations using single or multiple pay plans

Number of Responses	Responses
7	Single (5) Multiple (2) <i>MCWD uses a single pay plan</i>

Type of system for the pay plan

Number of Responses	Responses
7	Grade & Step (3) Grades, No Steps (min & max only) (2) <i>MCWD uses a pay plan with grades, no steps (min and max only)</i>

Pay Plan and Benefits practices

Peer organizations identified for the market study were asked to provide information related to their pay plan, paid time off, health benefits, and retirement benefits.

Peer Pay Plan Design

Like **Minnehaha Creek Watershed District**, seven (7) peers have adopted a formal pay plan.

Two (2) peers use an Open Grade pay plan system with minimums and maximums like **Minnehaha Creek Watershed District**, three (3) peers use Grade and Step pay plans, one (1) peer uses a pay for performance plan and one (1) peer uses a merit based pay plan.

Open Plans (Grades, no steps)

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
# of Grades	6	18	27	23
% Between Grades	6	6%	9%	7.4%

MCWD's pay plan has 21 grades (however utilizes grades 5 – 21)

Step Plans (Grades and Steps)

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
# Steps per Grade	3	6	7	6.33
% Between Steps	3	3%	5%	4.3%

How pay increases are administered

<u>Number of Responses</u>	<u>Responses</u>
4	Merit or performance based (2) Annual wage or step increase (automatic) (1) Budget process or financial ability (1)

MCWD administers pay increases through merit or performance ratings

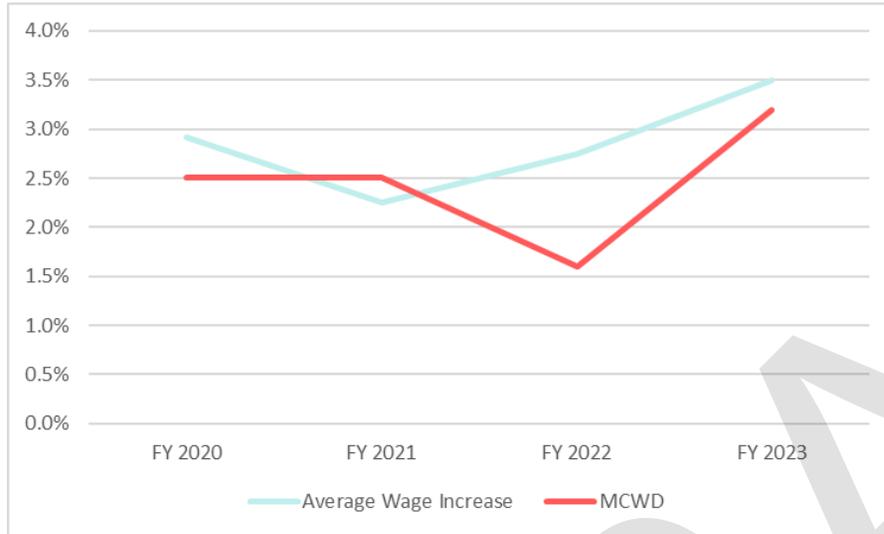
For open plans, six (6) peers have an average of 23 grades, similar to **Minnehaha Creek Watershed District's** 21 grades.

For grade and step plans, on average, peers have 6 steps in their pay plans with an average of 4.3% between steps.

Pay increases

Reporting peers administer pay increases through a variety of measures with two (2) peers responding increases are administered through merit or performance based measures, like **Minnehaha Creek Watershed District.**

Average Organization-wide & Cost of Living Adjustments (COLA) - (3 responses)



Average annual wage adjustment

Like **Minnehaha Creek Watershed District**, three (3) responding peers provide a COLA and/or organization-wide increase each fiscal year (FY). **Minnehaha Creek Watershed District's** annual wage adjustments have been below market average for FYs 2020, 2022, and 2023. **MCWD's** wage adjustment for 2021 was 0.25% higher than market average.

How organizations adjust pay structure

<u>Number of Responses</u>	<u>Responses</u>
3	Budget process or financial ability (1) Annual internal review / adjustment (1) Other (please explain) (1)
<i>MCWD adjusts their pay structure through annual internal review / adjustment and a compensation study</i>	

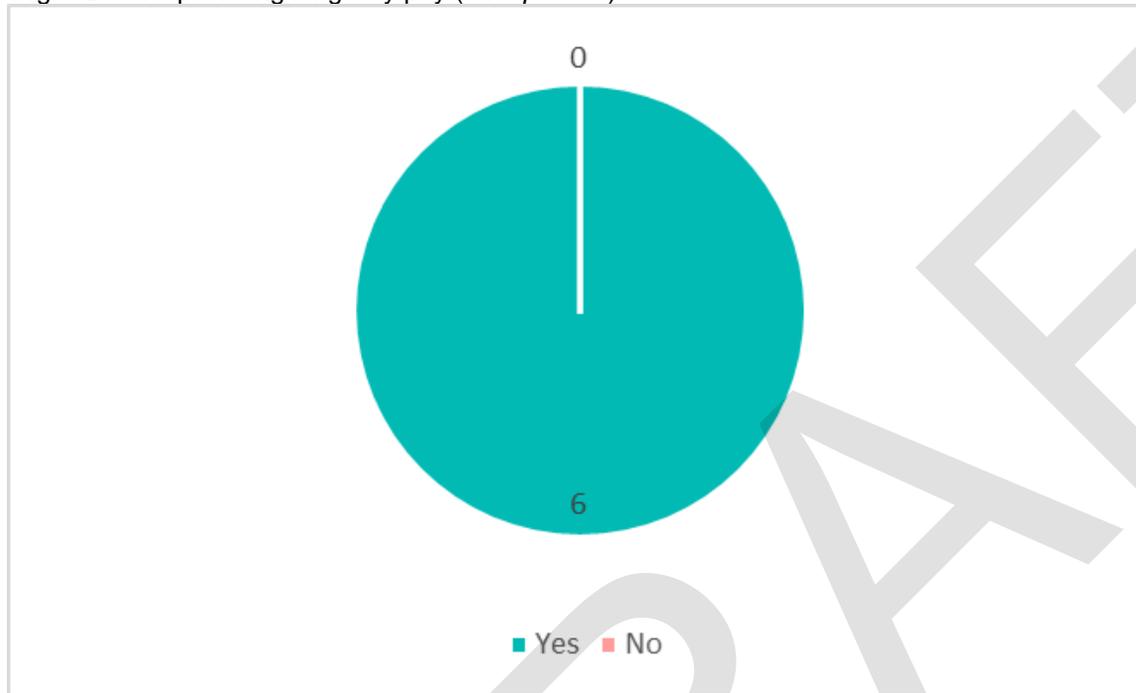
Adjusting pay structures

One (1) responding peer adjusts their pay structures using more than one strategy, like **Minnehaha Creek Watershed District**.

Frequency organizations adjust their pay structure

<u>Number of Responses</u>	<u>Responses</u>
3	Annually (2) Sporadically (1)
<i>MCWD adjusts their pay structure annually</i>	

Organizations providing longevity pay (6 responses)



Longevity pay

Six (6) responding peers provide longevity pay with varying policies.

Pay Practices

Advancing between pay ranges

	<u>Number of Responses</u>	<u>Responses</u>	<u>MCWD</u>
Minimum % increase with promotion	6	Yes (3) No (3)	Yes
Vacancy required prior to promotion	5	Yes (3) No (2)	
Minimum % increase with reclass to higher grade	5	Yes (2) No (3)	Yes
Allow employees to negotiate salary upon promotion	4	Yes (3) No (1)	
Promotional pay increases automatic upon specific achievement	7	Yes (4) No (3)	

New hire employee compensation

	<u>Number of Responses</u>	<u>Responses</u>
New hire employees receive pay rate above starting minimum	7	Yes (6) No (1)
New hire employees allowed to negotiate paid time off accruals	7	Yes (2) No (5)

Determination of starting rate above minimum

Peers allowing new hires to receive a pay rate above starting minimum consider the following factors: management discretion, years of related experience, difficulty of recruitment, management discretion, and additional education.

New hire time off accruals

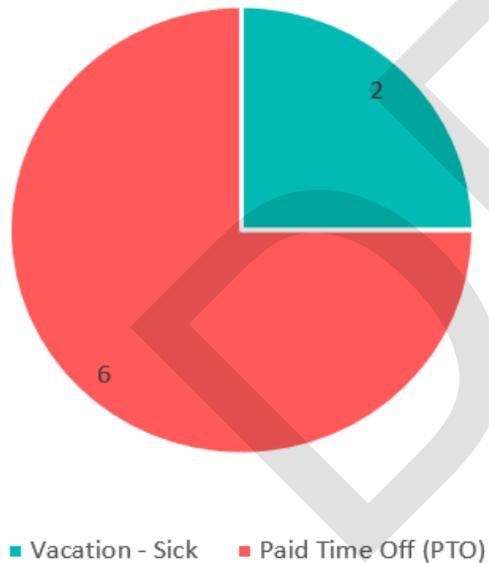
The two (2) peers allowing new hires to negotiate paid time off accruals will either front load a time off balance or base the negotiated accrual rate on market and experience.

Time off

Number of paid holidays per year (*holiday excludes any separate floating holiday*)



Vacation / Sick, Paid Time-Off (PTO) – (8 responses)



Time off

Eight (8) responding peers utilize a paid time off (PTO) model, while two (2) responding peers use a vacation – sick time off model like **Minnehaha Creek Watershed District**.

Total Time Off Comparison (8 responses)				
Years of Service	MCWD	Least Reported	Most Reported	Average Reported
0 to 1 year	19	10	24	20
1 year	19	12	24	20
2 years	19	12	24	20
3 years	21	12	24	20
4 years	21	12	24	20
5 years	24	12	29	21
6 years	24	15	29	24
7 years	24	15	29	24
8 years	29	15	29	24
9 years	29	18	29	24
10 years	29	18	29	25
11 years	29	18	32	26
12 years	29	18	32	27
13 years	29	20	32	28
14 years	29	20	33	28
15 years	29	20	34	29
16 years	29	20	34	29
17 years	29	20	34	29
18 years	29	20	34	30
19 years	29	23	34	30
20 years	29	23	37	31
21 years	29	23	37	31
22 years	29	23	37	31
23 years	29	23	37	31
24 years	29	23	37	31
25 years	29	23	37	32
25+ years	29	23	37	32

Total time off comparison (vacation and sick combined together for those peers with vacation-sick models)

Most of the responding peers utilize a paid time off model. Therefore, in order to provide a comparison of total time off, the two vacation-sick time off peers (as well as **MCWD**) have been combined together.

Red signifies **Minnehaha Creek Watershed District** is below market average for total time off accrual based on the specified years of service.

Overall, **Minnehaha Creek Watershed District's** total time off structure is comparable to market averages. **MCWD** falls slightly below market average years 0 – 2 and 18 – 25+.

Provide separate time-off accruals for *exempt* employees

<u>Number of Responses</u>	<u>Responses</u>
8	Yes (1) No (7)

Maximum accrual of Vacation or PTO days

<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
7	36	87.5	59.375
<i>MCWD allows an annual maximum of 30 accrued vacation days and 90 accrued sick days</i>			

Organizations allowing vacation / PTO carryover

<u>Number of Responses</u>	<u>Responses</u>
8	All responding peers allow carryover of unused vacation / PTO

Number of carryover days allowed

<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
8	15.63	60	45.13
<i>MCWD allows 30 vacation days to be carried over</i>			

Organizations allowing cash-out of unused vacation / PTO days

<u>Number of Responses</u>	<u>Responses</u>
7	Yes (7) No (1)

Maximum accrual of vacation, sick or PTO days

Seven (7) responding peers allow an average maximum of 59.375 accrued vacation, sick, or PTO days, which is lower than **Minnehaha Creek Watershed Districts** annual allowed maximum of 30 accrued vacation days and 90 accrued sick days. Two (2) responding peers allow an annual maximum accrual of 2x the accrual rate based on years of service and one (1) peer allows unlimited accrual.

Vacation / PTO carryover

Eight (8) responding peers allow an average of 45.13 days for annual time off carryover. Two (2) responding peers allow 2x the maximum annual accrual, which is based on years of service and one (1) peer allows an unlimited number of carryover days.

Number of cash-out days allowed

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
Year End	6	0	5	1.67
Termination	6	6	60	42
Retirement	6	6	60	42

At year end, MCWD allows the monetary value of days over 40 to be deposited into a 457 plan. MCWD allows balance cash-out at termination or retirement.

Cash-out days allowed

Three (3) peers allow employees to cash-out days at year end, but employees must maintain a specific number of vacation days before eligibility. Five (5) peers allow cash-out of the balance upon termination or retirement.

Annual sick days provided & annual sick day accruals – *insufficient responses*

Organizations allowing sick days carryover – *insufficient responses*

Number of carryover days allowed – *insufficient responses*

Organizations allowing cash-out of unused sick days – *insufficient responses*

Number of cash-out days allowed – *insufficient responses*

(Sick leave data continued on next page)

Organizations providing a sick leave bank to employees

<u>Number of Responses</u>	<u>Responses</u>
4	Yes (2) No (2)
<i>MCWD provides a sick leave bank to employees</i>	

Organizations allowing employees to donate leave

<u>Number of Responses</u>	<u>Responses</u>
6	Yes (3) No (3)
<i>MCWD allows employees to donate leave</i>	

Maximum number of days employees can *donate* to other employees and *receive* from sick leave donations

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
Donation maximum	3	2	10	5.67
Maximum receive	3	20	60	40
<i>MCWD allows employees to donate a maximum of 10 days and allows employees to receive a maximum of 130.5 days</i>				

Health Benefits

Four (4) peers responded to having preferred provider organization health plans (PPO) and five (5) peers responded to having high deductible health plans (HDHP). There were insufficient responses for health maintenance organization plans (HMO).

Preferred Provider Organization (PPO)

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
Employee-only monthly premium	4	\$721.24	\$926.50	\$832.11
% paid by employer	4	89%	99%	93.8%
Employee + family monthly premium	4	\$2,163.65	\$2,594.00	\$2,360.30
% paid by employer	4	58%	75%	66%

Insufficient responses for overall deductible and out-of-pocket limits.

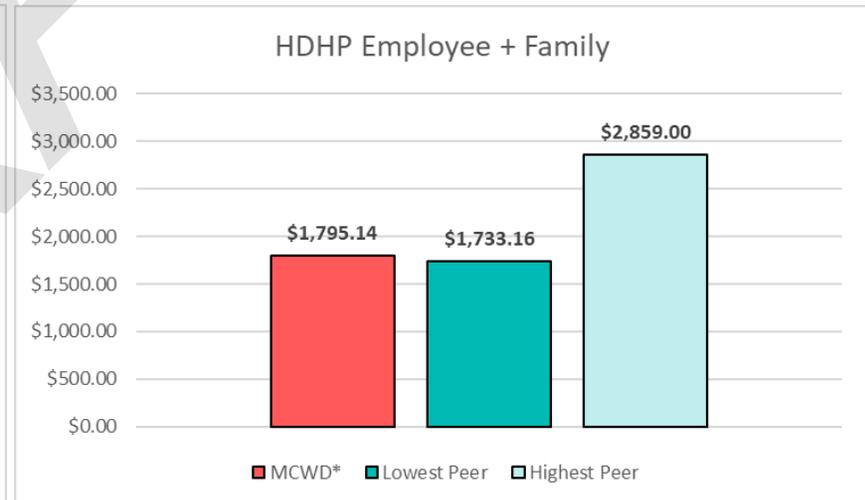
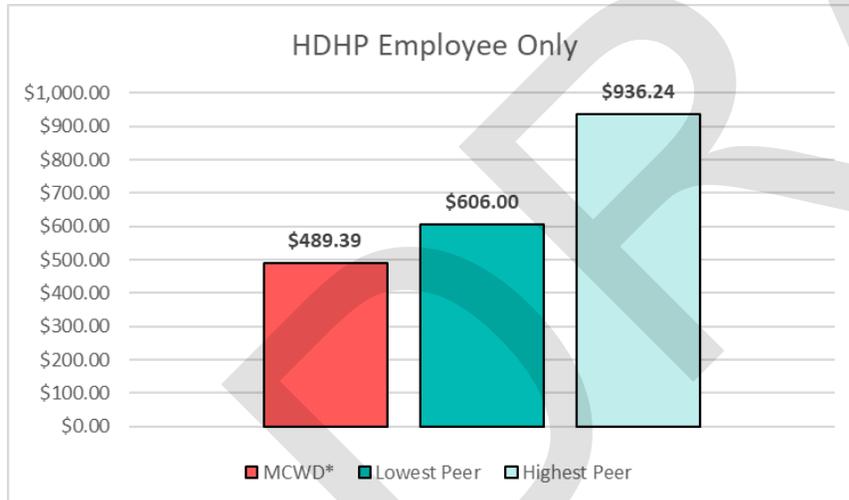
Health Maintenance Organization (HMO) – insufficient responses

High Deductible Health Plans (HDHP)

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>	<u>MCWD</u>
Employee-only monthly premium	5	\$606.00	\$936.24	\$790.42	\$489.39*
% paid by <u>employer</u>	5	82%	100%	95.7%	100%
<u>Employer</u> contribution to HSA and/or VEBA	3	\$600.00	\$2,500.00	\$1,833.33	
Employee + family monthly premium	5	\$1,733.16	\$2,859.00	\$2,200.05	\$1,795.14
% paid by <u>employer</u>	5	69%	96%	81%	100%
<u>Employer</u> contribution to HSA and/or VEBA	3	\$1,200.00	\$3,500.00	\$2,366.67	

*MCWD's medical premiums are age-banded and based on current, average premium rates

Insufficient responses for overall deductible and out-of-pocket limits.



Participation policies

	<u>Number of Responses</u>	<u>Responses</u>
Organizations requiring 100% participation of all regular full-time employees	6	None of the responding peers require 100% participation
Organizations providing compensation to employees not participating	5	Yes (2) No (3)

Prescription drug coverage

	<u>Number of Responses</u>	<u>Responses</u>
Organizations providing prescription drug coverage	6	All respondents provide prescription drug coverage
Coverage separate from health insurance	6	All respondent's coverage is separate from health insurance

(health benefit premium data continued on next page)

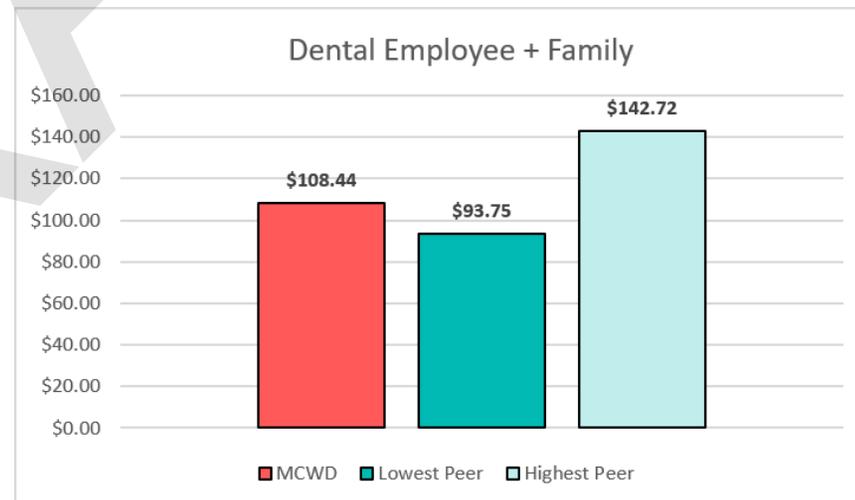
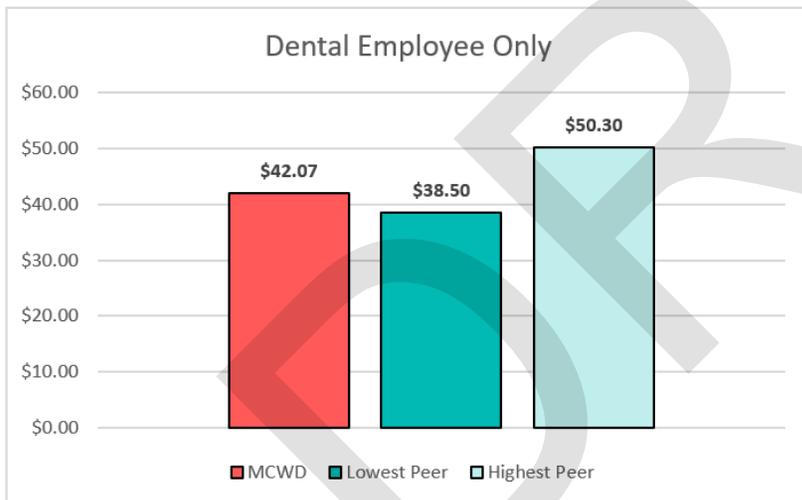
Dental insurance coverage – six (6) responding peers outlined dental insurance is separate from health plans.

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>	<u>MCWD</u>
Organizations providing dental insurance coverage	7	All respondents offer dental insurance coverage to employees			Yes
Coverage is separate from health insurance	7		Yes (6) No (1)		Yes
Employee-only monthly premium	6	\$38.50	\$50.30	\$44.01	\$42.07
% paid by employer	4	60%	100%	90%	100%
Employee + family monthly premium	6	\$93.75	\$142.72	\$119.41	\$108.44
% paid by employer	4	30%	72%	52.5%	100%

Dental premiums

The peer average monthly premium cost for employee only dental insurance is \$44.01. One (1) peer pays 60% of the premium and three (3) peers pay 100% of the monthly premium.

The peer average monthly premium cost for family dental insurance is \$119.41. Five (5) peers pay 30 - 72% of the monthly premium.



Vision Insurance - four (4) responding peers outlined vision insurance is separate from health plans.

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
Organizations providing vision insurance coverage	6		Yes (5) No (1)	
Coverage is separate from health insurance	5		Yes (4) No (1)	
Employee-only monthly premium	4	\$3.93	\$6.49	\$5.28
% paid by employer	3	0%	80%	26.7%
Employee + family monthly premium	4	\$11.57	\$16.87	\$14.75
% paid by employer	3	0%	73%	24.3%

*MCWD's vision coverage is included with health plans

Vision premiums

The peer average monthly premium cost for employee only vision insurance is \$5.28. One (1) peer pays 80% of the premium and two (2) peers do not contribute to the premium.

The peer average monthly premium cost for family vision insurance is \$14.75. One (1) peer pays 73% of the premium and two (2) peers do not contribute to the premium.

Other Health Benefits

Life Insurance

	<u>Number of Responses</u>	<u>Responses</u>
Organizations providing life insurance	6	All responding respondents offer life insurance
Life insurance benefit provided by employer to employees	5	One (1) peer offers 1x employee's salary Four (4) peers offer varying policies with fixed amounts from \$20,000 - \$50,000
Total monthly premium cost		<i>Insufficient Responses</i>
% of premium employer paid	5	All respondents pay 100% of the life insurance premium
<i>MCWD provides a \$50,000 life insurance policy to employees</i>		
	<u>Number of Responses</u>	<u>Responses</u>
Organizations providing AD&D insurance?	4	Yes (4)
% paid by employer	4	Respondents pay an average of 75% of the AD&D premium
<i>MCWD provides AD&D insurance and pays 100% of the premium</i>		

Short-Term, Long-Term Disability Insurance

	<u>Number of Responses</u>	<u>Least Reported</u>	<u>Most Reported</u>	<u>Average Reported</u>
Provide short-term disability	6	All responding peers provide short-term disability		
% of employee base pay provided	5	60%	66.7%	61.2%
% paid by employer	5	0%	100%	33.3%
Provide long-term disability	6	All responding peers provide short-term disability		
% of employee base pay provided	5	60%	66%	61.2%
% paid by employer	5	All responding peers pay 100% of the premium for long-term disability		
<i>MCWD offers short-term and long-term disability and pays 100% of the premiums</i>				

Parental leave (maternity, paternity, adoption or foster leave)

	<u>Number of Responses</u>	<u>Responses</u>
Do you provide paid parental leave?	7	Yes (6) No (1)
Parental leave separate from FMLA and short-term disability	5	Yes (2) No (3)
Time allowed for parental leave	3	2 - 15 weeks
% of salary provided during leave	3	All respondents provide 100% of salary during leave
<i>MCWD does not provide paid parental leave but does offer FMLA and short-term disability.</i>		

FMLA

	<u>Number of Responses</u>	<u>Responses</u>
Offer Family Medical Leave Act (FMLA) benefits	8	All respondents offer FMLA benefits
Using paid vacation or sick leave concurrent to FMLA benefits	7	Required (5) Voluntary (2)
Using short term disability concurrent to FMLA	7	Required (4) Voluntary (3)
<i>MCWD offers FMLA benefits and requires use of paid time off and short-term disability concurrent to FMLA benefits</i>		

Tuition Assistance Reimbursement

	<u>Number of Responses</u>	<u>Responses</u>
Offer Tuition Assistance Reimbursement	8	All respondents offer tuition assistance reimbursement
Amount allowed per employee	7	1. \$750.00 - \$5,250.00 2. IRS on-taxable limit 3. 50% of total costs
Required length of employment to be eligible		<i>Insufficient Responses</i>
How reimbursement is calculated	7	All peers pay a percentage of reimbursement dependent on grade level achieved
Required repayment program	7	Yes (2) No (5)
<i>MCWD reimburses tuition for employees who have been employed a minimum of 120 days and achieve a minimum B grade</i>		

Flexible & Remote Work

	<u>Number of Responses</u>	<u>Responses</u>
Offer flexible work schedule	8	Yes (4) No (4)
Offer remote work (full or partial)	5	Full (1) Partial (4)
Policies	3	<ol style="list-style-type: none"> 1. Telework, flexible work schedule, and job sharing (one full time position split between two individuals) 2. Flexible work schedules based on position, employee performance, and conduct 3. Most flexible work arrangements made on case-by-case basis 4. Telework employees required to provide their own safe work environment free from distractions and hazards
<i>MCWD allows remote work</i>		

Organization sabbatical

<u>Number of Responses</u>	<u>Responses</u>
8	None of the responding peers allow an organizational sabbatical

Retirement

Defined Benefit Plans

Organizations contributing to Social Security

<u>Number of Responses</u>	<u>Responses</u>
8	All responding peers contribute to Social Security

Defined Benefit Pension Plans

	<u>Number of Responses</u>	<u>Responses</u>
Plan Name	8	All responding peers use Public Employees Retirement Association (PERA)
Employee contributions required	8	All respondents require employee contributions
% of employee salary required	8	Respondents require employees to contribute an average of 6.5% of their salary
Maximum employer match of employee contributions	8	Maximum employer match of employee contributions 7.5% of employee salaries
# of years to be considered “vested”	8	All responding peers require 5 years of service to be considered vested in the pension plan
% of employee salary guaranteed	8	All responding peers reported the program guarantees 100% of employee salaries
Employee groups eligible	8	All respondents reported all employees are eligible

Defined Contribution (401k) Retirement Plans – *insufficient responses*

Deferred Compensation (457) Retirement Plans

Plan Name	<u>Number of Responses</u>	<u>Responses</u>
	7	1) Empower 2) Nationwide 3) MissionSquare 4) MN Deferred Compensation 5) VOYA 6) MC 7) Fidelity 8) TIAA CREF <i>*six (6) peer offers more than one plan</i>
Maximum employee contributions allowed	3	All respondents all employees to contribute the IRS maximum
Maximum employer contribution	4	None of the responding peers match employee contributions to a 457-retirement plan

Retirees insurance

Group health insurance available to retirees	<u>Number of Responses</u>	<u>Responses</u>
	8	All respondents have group health insurance available to retirees
% paid by employer	8	Six (6) peers do not contribute to retiree insurance premiums and one (1) peer contributes to premiums based on the retiree's years of service