

Police/Fire Mid-Management Benefits Summary



2021 – 2027 Memorandum of Understanding
Updated: 1/1/2024

Salary and Compensation

Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Certification Pay	\$75 monthly for an EMT or applicable bilingual certification.
Education Pay	Up to 2.5% of base salary rate, if approved by Public Safety Chief.
Uniform Allowance	Sworn employees receive \$67.96 bi-weekly.
Special Assignments	5% of base pay when assigned to a designated special assignment position.
Longevity	3% of Base Rate of Pay After Completion of 10 Years of Service.
Hours of Work	Employees work 84-hour and 80-hour schedules dependent upon position or assignment.

Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 23/24 ER Rate	FY 23/24 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	12.95%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	7.1%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.68%	10.75%
Safety Classic Member	3% at 50	3 years	Prior 1/1/2013	22.65%	12%
Safety New Member	2.7% at 57	3 years	1/1/2013	10.54%	16.75%
CalPERS Cost Share	3% employee cost share agreement, already included in the employee rate above.				
Social Security	The City of Lincoln participates in Social Security, current rate is 6.2%.				
Deferred Comp	457(b) plans offered for voluntary employee participation.				
Retiree Medical	CalPERS retiree health per Government Code 22893 . City contributions are based on the vesting schedule and Annuitant 100/90 formula. Employees must have at least 10 years of PERS credit, 5 years with the City and retire within 120 days of separation from the City to qualify.				

Health and Insurance Plans

Medical Insurance	City contributes 80% of Region 1 Kaiser rates.	Employee \$817.13	Employee +1 \$1,634.26	Employee +2 \$2,124.54
Cash In-Lieu of Medical	Employees who waive medical can receive a bi-weekly cash benefit of \$314.30			
Vision Insurance	100% City-paid for employee and any dependents.			
Dental Insurance	100% City-paid for employee and any dependents.			
Flexible Spending	Pre-tax medical and dependent care FSA plans offered.			

Life Insurance	City-paid group policy with \$100,000 basic life and AD&D for the positions of Police Lieutenant, Police Sergeant and Battalion Chief. All other positions receive \$25,000 basic life and AD&D.
Medicare	1.45%.
Disability Insurance	City participates in California SDI; current rate is 1.1%.
Voluntary Insurance	Supplemental life, critical illness and accident insurance plans offered for employee purchase.

Paid Time Off

	Years of Service	Annual Hours Accrual	Hours Cap	Cash Out Program
Vacation Leave	0 – 4 years	100 hours	300 hours	Cash out up to 80 hours with a minimum balance of 220 hours <u>and</u> a minimum usage of 40 hours within the same calendar year.
	5 – 9 years	144 hours		
	10 – 14 years	160 hours		
	15 – 17 years	184 hours		
	18+ years	220 hours		
Vacation Leave 48/96 Schedule	0 – 4 years	140 hours	300 hours	Cash out up to 80 hours with a minimum balance of 220 hours <u>and</u> a minimum usage of 40 hours within the same calendar year.
	5 – 9 years	201.6 hours		
	10 – 14 years	224 hours		
	15 – 17 years	257.6 hours		
	18+ years	308 hours		
Sick Leave	84-hour schedules accrue 144 hours and 80-hour schedules accrue 96 hours annually.		1,440 hours – hired prior to 1/1/01 OR 1,000 hours – hired after 1/1/01	No cash out option.
Administrative Leave	FLSA exempt employees credited 80 hours each calendar year, leave does not carry over.			
Holidays	Non-sworn, non-shift, and employees not required to work holidays receive 10 City-paid holidays and 16 hours of floating holiday per calendar year. Unused floating hours will be cashed out at year end.			
Holiday In-Lieu Pay	Sworn, shift, and employees required to work holidays receive 132 hours annually of holiday pay; paid bi-weekly.			
Bereavement Leave	Up to 24 hours for designated relatives.			

Please Note: The information contained in this document is a summary of benefits to regular employees. City contributions are prorated for employees who work less than full-time. For specific information refer to the MOU. The information contained herein does not constitute either an expressed or implied contract.