

Police/Fire Mid-Management Benefits Summary



2021 – 2027 Memorandum of Understanding
Updated: 1/1/2026

Salary and Compensation

Salary Increases	3% COLA effective the first full pay period following 7/1/2026 (except Battalion Chief GFE).
Special Assignments	5% of base pay when assigned to a designated special assignment position.
Certification Pay	<ul style="list-style-type: none"> \$75 per month for an EMT certification. \$75 per month for an 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.
Longevity	3% of base salary after completion of 10 years of service.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Hours of Work	<ul style="list-style-type: none"> Employees not performing fire suppression duties work an 84-hour or 80-hour schedule dependent upon position and/or assignment. Employees who perform fire suppression duties work a 48/96 schedule.

Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 25/26 ER Rate	FY 25/26 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	13.09%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	7.19%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.96%	10.75%
Safety Classic Member	3% at 50	3 years	Prior 1/1/2013	22.91%	12%
Safety New Member	2.7% at 57	3 years	1/1/2013	10.99%	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. City monthly contributions are as follows:	Employee	Employee +1	Employee +2
		\$935.09	\$1,870.18	\$2,431.23
Cash In-Lieu of Medical	Employees who waive medical may be eligible to receive a bi-weekly cash benefit of \$359.67.			
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 1.3%.
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 option once per year up of to 80 hours of accrued vacation with a minimum balance of 220 hours <u>and</u> a minimum vacation usage of 40 hours within the last 12 months.
	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	420 hours	
	5 – 9 years	201.6 hours		
	10 – 14 years	224 hours		
	15 – 17 years	257.6 hours		
	18+ years	308 hours		
Sick Leave	<ul style="list-style-type: none"> • 2912-hour schedules accrue 158.4 hours per year • 2184-hour schedules accrue 144 hours per year • 2080-hour schedules accrue 96 hours per year 		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.