

Mid-Management/Confidential Benefits Summary



2023 – 2027 Memorandum of Understanding
Updated: 1/1/2026

Salary and Compensation

Salary Increases	5% COLA effective 4/1/2026.
Certification Pay	\$75 monthly for an applicable bilingual certification.
Longevity Pay	3% of base salary after completion of 15 years of service.
Clothing Allowance	\$150 per fiscal year to be used towards City of Lincoln branded clothes.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.

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%
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. City will contribute up to \$150 per month in matching funds for employees who participate in a City-sponsored 457 plan.				
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 only coverage. Employees pay bi-weekly for employee plus dependent coverage: \$3.52 for EE + spouse \$4.00 for EE + child(ren) \$8.32 for EE + family (spouse <u>and</u> child(ren))			
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 \$50,000 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 – 3 years	88 hours	240 hours	Cash out option once per calendar year of up to 100 hours of accrued vacation in excess of 120 hours, with a minimum vacation usage of 40 hours in that calendar year.
	3 – 5 years	112 hours		
	5 – 8 years	128 hours		
	8 – 11 years	136 hours		
	11 – 13 years	144 hours		
	13 – 15 years	152 hours		
	15 – 17.5 years	160 hours		
	17.5+ years	208 hours		
Sick Leave	96 hours accrued annually		1,440 hours – hired prior to 7/10/18 OR 1,000 hours – hired after 7/10/18	Employees hired prior to 1/9/24, with 12+ years of continuous service <u>and</u> either: - Accumulated in excess of 300 hours: Will be allowed to cash out up to 40 hours of balance per fiscal year. OR - Accumulated in excess of 500 hours: Will be allowed to cash out up to 100 hours of balance per fiscal year.
Administrative Leave	FLSA exempt employees credited 80 hours each calendar year; leave does not carry over.			
Holidays	10 City-paid and 16 hours of floating per calendar year. Unused floating hours shall be cashed out at year end.			
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.