

COMPENSATION AND BENEFITS PLAN

UNREPRESENTED MANAGEMENT/ CONFIDENTIAL EMPLOYEES' UNIT (CEU)



Updated July 1, 2026

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**UNREPRESENTED MANAGEMENT/
CONFIDENTIAL EMPLOYEES' UNIT (CEU)
COMPENSATION AND BENEFITS PLAN
Updated July 1, 2026**

SECTION 1. PURPOSE AND INTENT

The City Council desires to establish an Unrepresented Management/Confidential Employees Unit (CEU). Certain Professional/Confidential and Unrepresented/Confidential Management job classifications are exempt from the Fair Labor Standards Act (FLSA) and are covered by the authority of the Personnel Rules and Regulations.

Confidential Non-Management staff is non-exempt from the Fair Labor Standards Act (FLSA) and is covered by the authority of the Personnel Rules and Regulations. The City Manager is empowered to grant compensation adjustments as specified in the Confidential Employees Compensation and Benefits Plan.

The City of Manteca is desirous of providing greater service to the community, and of recruiting and maintaining qualified staff. The following plan provides the basis for recognition, benefits and compensation, and has last been updated and approved by City Council on June 16, 2026.

SECTION 2. UNREPRESENTED/CONFIDENTIAL EMPLOYEES' UNIT COVERED CLASSIFICATIONS

Professional/Confidential and Unrepresented Management/Confidential job classifications covered by this plan exclusively are as follows:

Professional/Confidential:

- Budget Analyst (FLSA Exempt)
- Deputy City Clerk (FLSA Exempt)
- Executive Assistant to the City Manager (FLSA Exempt)
- Executive Legal Assistant/ Paralegal (FLSA Exempt)
- Financial Analyst (FLSA Exempt)
- Senior Budget Analyst (FLSA Exempt)
- Senior Financial Analyst (FLSA Exempt)
- Senior Human Resources Analyst (FLSA Exempt)

Unrepresented Management/Confidential:

- Accounting Manager (FLSA Exempt)
- Budget Manager (FLSA Exempt)
- Deputy City Attorney (FLSA Exempt)
- Human Resources Manager (FLSA Exempt)

SECTION 3. COMPENSATION

A. Components of Salary

The City Manager is authorized to set the salary of employees in the Unrepresented Management/Confidential Employees' Unit at any step within the salary range, based on the designation consistent with the Salary Schedule/Matrix approved by City Council and the City's Rules and Regulations.

Base Salary

This is the amount set at any step within the range at initial appointment and will be subject to adjustment until the employee reaches the top step of the range. Base salary may be adjusted on an annual basis by the City Manager, based on meritorious performance and the recommendation of the Department Head, but not to exceed the established range, and must be consistent with Section 3.03.3 of the Personnel Rules.

B. Overtime

1. FLSA Non-Exempt Employees

As listed and applicable under Section 2, certain Confidential/Professional employees are non-exempt from the provisions of the Fair Labor Standards Act (FLSA) with regard to compensation for overtime worked. With the approval of their supervisor and the Department Head, the employee will earn overtime or compensatory time for actual hours work as assigned.

Overtime is defined as hours worked in excess of the employee's regular work shift that has the prior approval of the Department Head or designee. Such time will be paid at the rate of one and one-half (1.5) times the employee's regular rate of pay.

C. Work Schedules and Work Period

Employees will be paid in accordance with a 40-hour work period work schedule under the Fair Labor Standards Act. The employee's Department Head may approve alternate work schedules including a traditional 5-day work week consisting of 8 hours per day; 4/10 schedule consisting of 10-hour work days four days a week; a 9/80 schedule consisting of 80 hours worked in a 9 day period. The City's Rules and Regulations also include provisions regarding identified work schedules and work periods.

D. Pay Period

The City pays employees on a semi-monthly pay period basis consisting of 24 pay periods per year. The 1st through 15th is paid on the 22nd of that month; the 16th through the end of the month is paid the following month on the 7th. If the pay date falls on a non-work day, employees are paid the preceding work day pursuant to City Hall operating hours.

E. SALARY

General Salary Increases

Refer to the Salary Matrix published by the Human Resources Department for salary range and corresponding salary steps within that range.

Salaries effective July 1, 2026, July 1, 2027, and July 1, 2028, shall be as set forth in the Unrepresented Management/CEU Salary Schedules as approved by City Council.

F. STIPEND OR DEFERRED COMPENSATION CONTRIBUTION

Effective July 1st, employees will be eligible to receive a non-CalPERS reportable stipend equal to 2% of their base salary. The 2% stipend can be cashed out or placed into a deferred compensation account. This option can occur anytime during the fiscal year. The stipend will be forfeited at the time of separation. Any unused stipend will be automatically cashed out on June 30th.

An employee hired after July 1st will receive a prorated stipend in the fiscal year in which they were hired. If an employee promotes to this group after July 1st, they are eligible for the full 2% stipend for the fiscal year, unless the employee elected a cashout under a prior unit's eligibility during the same fiscal year; therefore the employee is not eligible for another stipend cashout until the following fiscal year.

G. BILINGUAL PAY

Persons who speak Spanish, Portuguese, Tagalog, Vietnamese, Chinese, Thai, Laotian, Arabic, Punjabi, Farsi, Cambodian, or interpret American Sign Language (ASL) are eligible to receive 2.5% of their monthly base rate of pay per month in addition to their base rate of pay. An employee is entitled to receive bilingual pay provided that the employee has passed a proficiency examination as determined by the City.

H. LONGEVITY PAY

Employees with five years of continuous employment with the City of Manteca are eligible for one longevity bonus per year of 10% of one month's base salary.

Employees with ten years of service are eligible for 20% of one month's base salary.

This bonus will be considered on the employee's anniversary date of employment and paid on the first day of the pay period following anniversary date. An employee must be in a paid status at the time of eligibility to receive the bonus.

I. EDUCATIONAL INCENTIVE PAY

Notwithstanding any language in this plan or job description to the contrary, to the extent a minimum educational degree is required for the job classification, that individual shall not be eligible for additional pay for possessing that degree. For example, if a bachelor's degree is required for an individual's job classification, that person is only eligible for the incentive if he/she possesses a Master's degree. Below is the eligible incentive pay:

3% of the monthly base rate of pay per pay period for being awarded a Bachelor's or Master's degree. The incentive pay shall be paid effective the first pay period following proof of the degree as approved by the Director of Human Resources.

SECTION 4. LEAVES

A. VACATION LEAVE

Employees shall be entitled to vacation leave based upon their length of service with the City in accordance with the following accrual rates and the Personnel and Rules and Regulations, accrued on a per pay period basis:

01 thru 48 months of full & continuous service	=	80 hours annually
49 thru 96 months of full & continuous service	=	120.00 hours annually
97 thru 144 months of full & continuous service	=	152 hours annually
145 mos. & thereafter of full & continuous service	=	184 hours annually

The maximum vacation accrual limit shall be three (3) times the annual accrual rate with no cash out provision, excluding separation from employment. Once the vacation cap is reached, no additional accruals of vacation will be made until sufficient vacation has been utilized to bring the employee under the vacation cap by at least an amount equal to the pay period accrual.

B. ADMINISTRATIVE LEAVE

Employees shall receive 96 hours of administrative leave per fiscal year.

Administrative Leave will be funded at a rate of 1/24 or 1/26th of the accrual per pay period with a cap of 2.5 times the annual accrual. Payment for up to eighty (80) hours of Administrative Leave can be made upon request each fiscal year.

C. WELLNESS LEAVE

Effective July 1 each year, each employee shall receive eighty-three and two-tenths (83.2) hours of wellness leave. An employee hired or promoted after July 1st, will receive 83.2 hours of wellness leave but will not be eligible to cash out or place into a deferred comp account until after the completion of six (6) months. All hours shall be used in the fiscal year in which it was earned as time-off, deferred compensation, or cashed out by June 30.

Wellness Leave will be forfeited upon separation of employment. Any wellness hours still available for use as of June 30 will be automatically cashed out. The time-off and cash out option can be utilized in any designated amount, not to exceed eighty-three and two-tenths (83.2) hours at any time during the fiscal year in which it was earned.

D. SICK LEAVE

Sick leave with pay shall be administered in accordance with the City's Rules and Regulations and California paid sick leave laws. It shall not be considered an earned right to time off from work at the employee's discretion but shall only be allowed in cases of actual necessity caused by personal illness, disability, or preventive medical, dental, or optical care.

Employees shall accrue 96 hours of sick leave annually, accrued equally over each pay period for each full month of continuous service. There shall be no maximum accumulation limit on sick leave accrual.

Employees may utilize sick leave pursuant to California Labor Codes, including the "kin care law" for personal illness, disability or preventative medical, dental or optical care, or for covered individuals including immediate family members under California law.

For the purpose of this section, "immediate family" shall be defined as the employee's spouse/registered domestic partner, children/stepchildren, siblings, parents (including foster and step), parents of the employee's spouse/registered domestic partner (including foster and step), grandparents and grandchildren of the employee or the employee's spouse/registered domestic partner or other individuals whose relationship to the employee is that of a dependent. The city reserves the right to require an employee to establish to the City's satisfaction the dependent relationship.

Sick Leave hours have no cash value upon separation, with the exception of the Retirement Section of this Plan.

Retirees Only:

See Retirement Section 6 (B) regarding sick leave accrual cash out upon separation and/or conversion to CalPERS service credit.

E. BEREAVEMENT LEAVE

In the event of a death in the immediate family of an employee, employee shall, upon request be granted up to three (3) days bereavement leave with pay without charge to their accumulated sick leave credits or accrued vacation. An additional two (2) days bereavement leave, may be taken and shall be charged against the employee's accumulated sick leave credits.

For the purpose of this section, "immediate family" shall be defined as the employee's spouse/registered domestic partner, children/stepchildren, siblings, parents (including foster and step), parents of the employee's spouse/registered domestic partner (including foster and step), grandparents and grandchildren of the employee or the employee's spouse/registered domestic partner or other individuals whose relationship to the employee is that of a dependent. If the City has reasonable suspicion of abuse of this policy as determined by the Human Resources Director or designee, then the City has the right to require an employee to establish to the City's satisfaction the dependent relationship.

In the event of the death of a relative other than those defined above as immediate family, the employee may be granted up to one (1) day of bereavement leave upon request, which shall be charged against the employee's accumulated sick leave credits. Any additional leave required under circumstances of bereavement for the purpose of funeral arrangements, estate matters, or additional travel time, will be charged against the employee's accrued vacation or compensatory time off credits.

The City may require evidence of attendance of the funeral.

F. HOLIDAY BENEFITS

Observed holidays, including floating holidays are compensated at the rate of one-day's pay to cover an employee's regularly assigned work shift.

OBSERVED HOLIDAYS

The following are recognized as observed paid holidays:

1. New Year's Day
2. Martin Luther King Jr Day
3. President's Day
4. Farmworkers Day
5. Memorial Day
6. Independence Day
7. Labor Day
8. Veteran's Day
9. Thanksgiving Day
10. Day after Thanksgiving
11. Christmas Eve
12. Christmas Day

When a holiday falls on a Sunday, the following Monday shall be observed. When a holiday falls on a Saturday, it shall be observed on the preceding Friday. For employees who are not regularly scheduled to work on Fridays, if a holiday falls on Friday, employees will be granted one additional floating holiday if a holiday lands on a day that is previously designated as their day off. Rules regarding usage of floating holidays as outlined below shall otherwise apply.

FLOATING HOLIDAYS (4 Per Fiscal Year)

Each Fiscal Year, employees will receive four (4) floating holidays as of July each year.

Pro-Rated for Mid-Year New Hires/Promotions:

Employees hired or promoted after December 31, shall be eligible for two (2) floating holidays. Employees hired or promoted after March 1, will not be eligible to receive floating holidays for that fiscal year.

No Carryover and No Cash Value

Employees will not be allowed to carryover the floating holidays. If the time has not been taken by June 30th each year, the employee will lose any remaining floating holiday hours.

Floating Holidays are non-compensable at the time of separation and cannot be cashed out in lieu of taking the day off.

SECTION 5. BENEFITS

A. Health/Medical Insurance

Effective January 1, 2026, the maximum monthly City contribution, including the Minimum Employer Contribution (MEC) and the City contribution, will be as follows:

Coverage Level:	City Paid Contribution (Monthly):
Single:	\$1,050.00
Employee +1:	\$2,000.00
Family:	\$2,700.00

If the City paid cap exceeds the cost of the medical insurance premium, no monetary value will result for the employee regardless of the medical insurance option they chose. Any unused cap dollars will be maintained by the City and no additional compensation will be afforded the employee.

If an employee chooses to decline health insurance coverage, the City will contribute \$800.00 to the Manager's deferred compensation account or cash in lieu of deferred compensation each month. The employee shall notify Payroll if they want the contribution in cash or deferred compensation by February of each year. Failure to notify Payroll will result in continuation of the previous year's option.

If an employee currently contributes the maximum allowed amount to deferred compensation, that contribution must be reduced by the amount exceeding the maximum contribution to enable the City to make the in-lieu of contribution. In

this case, the employee will net the difference in their paycheck.

Employees will be required to sign a waiver when canceling coverage. Re-enrollment to CalPERS plans can only be made during the open enrollment period unless criteria for re-enrollment are met as defined by CalPERS.

B. Dental Insurance

The City shall pay 100% of the premium for dental coverage for employees and dependents. Deductibles will also be waived for diagnostic/preventative work.

The City will provide orthodontia coverage under the dental plan. The plan will pay 50% of the cost of orthodontia services up to a lifetime maximum of \$1,500 per person covered.

C. Vision Insurance

The City shall pay the entire premium for vision care for employees and their dependents.

D. Life Insurance

Employees shall receive \$10,000, plus an equivalent amount to their annual salary, of group life insurance coverage upon being employed one full calendar month. The City shall pay all premium costs for life insurance coverage.

E. Short-Term and Long-Term Disability Insurance

The City shall provide short-term and long-term disability insurance plans. The plan shall provide a maximum monthly income benefit of 66 2/3% of the employee's base monthly earnings.

The maximum benefit paid shall not exceed \$7,000 per month. Benefits of the plan shall not be paid until the 30th day following the onset of disability, whichever is longer.

The City pays the premium cost of the disability insurance plans.

See Retirement Section, for retiree health benefits.

SECTION 6. RETIREMENT

A. CALPERS RETIREMENT PLAN

Employees shall be members of the California Public Employees' Retirement

System (CalPERS). Any contract with CalPERS currently in effect, shall remain in effect as they may apply to the employees. Retirement benefits shall be consistent with the laws of the State of California and the United States.

1. CalPERS Formula

Classic Tier 1: Miscellaneous employees hired on or before May 31, 2012 shall receive the single highest year and 2.7% at 55 benefit formula provided through the California Public Employees' Retirement System (CalPERS).

Classic Tier 2: Miscellaneous employees hired on or after June 1, 2012 shall receive average of three (3) consecutive highest years and 2% at 60 benefit formula provided through the California Public Employees' Retirement System (CalPERS).

PEPRA: Miscellaneous employees hired on or after January 1, 2013 and who qualify as "new employees" under the Public Employees' Pension Reform Act ("PEPRA") shall be subject to all the provisions of that law, including but not limited to the 2% at 62 benefit formula provided through the Public Employees' Retirement System (CalPERS) with a three year final compensation period.

Police Safety Classic Tier 1: Police Safety employees hired on or before May 31, 2012 shall receive CalPERS 3% at 50 and single highest year formula provided through the Public Employees' Retirement System (CalPERS); Fire Safety employees hired on or before May 31, 2012 shall receive 3% at 55 retirement formula provided through the Public Employees' Retirement System (CalPERS).

Police Safety Classic Tier 2: Police Safety employees hired on or after June 1, 2012 shall receive CalPERS 3% at 55 retirement formula provided through the Public Employees' Retirement System (CalPERS), with final compensation at the highest annual average pensionable compensation earned during thirty-six (36) consecutive months of service.

Fire Safety Classic Tier 1: Sworn fire members shall receive the 3% at 55 retirement formula. For purposes of determining a retirement benefit, final compensation for these employees shall mean the single highest year of pensionable compensation.

PEPRA: Safety employees hired on or after January 1, 2013 meeting the definition of "new member" under PEPRA shall be subject to all the provisions of that law, including but not limited to the two point seven percent at age 57 (2.7% at 57) retirement formula with a three year final compensation period.

2. Payment of CalPERS Retirement Benefit

- a. Member Contribution- Employees shall pay through payroll deduction, 100% of the member contribution based on Classic Tier 1, Classic Tier 2, or PEPRA status.
- b. Employer Cost Share- Payment of Employer Share of CalPERS Contribution- As permitted by government code §20516, Exempt

Professional/Confidential and Confidential Management Employees (Classic Tier I, Classic Tier II and PEPRA) shall pay through payroll deduction an additional five and seventy-five hundredths (5.75%) toward the cost of pension benefits.

- c. Non-Exempt employees are not required to pay an additional cost share.

3. CALPERS COST-SHARING

As soon as practicable after the approval of the updated CEU plan by City Council, the City will initiate a contract amendment process for the cost-sharing of the additional 5.75% contribution (Classic Tier I; Classic Tier II; and PEPRA members-exempt CEU employees only).

Contract Amendment Method (Government Code Section 20516(b))

Cost-sharing under the contract amendment method cannot exceed the employer's normal cost contribution, which is subject to change each fiscal year. Under the contract amendment method, the 5.75% cost-sharing shall be paid by employees on a pre-tax basis and will be credited as a member contribution to CalPERS.

If the 5.75% cost-share amount ever exceeds the employer normal cost contribution in any given fiscal year based on the City's CalPERS actuarial annual valuation report, the difference of the 5.75% minus the normal cost contribution will be paid by employees on a post-tax basis and only under the MOU Method (therefore not credited as a member contribution to CalPERS).

B. SICK LEAVE BALANCES UPON RETIREMENT

Employees who retire from City service (exclusive of deferred or disability retirement) shall be entitled to all sick leave hours credited to their account in the form of one of the options below:

1. 50% cash payment at their currently hourly rate and the remaining 50% will be applied towards retirement credit; or
2. 100% of sick leave hours towards retirement service credit up to one full year.

C. SUPPLEMENTAL RETIREMENT PLAN

ICMA/Mission Square Retirement Corporation administers a 401A plan. Employees have a one-time option of participating in this plan and are required to contribute 1% if they choose to participate in this plan.

Certain leaves may be deferred to the 401A plan upon retirement, up to the maximum annual calendar year contribution allowed by the Internal Revenue Service, based on the plan document that governs the member.

D. RETIREE HEALTH (Medical, Dental and Vision Options)**1. Medical – Options based on Date of Hire**

- a) **All employees hired prior to December 31, 2011** will receive a \$675 monthly contribution, which includes the Minimum Employer Contribution (MEC) as established annually by CALPERS.

The maximum benefit provided to retirees under this section shall be \$675.00.

- b) **All employees hired after December 31, 2011** will receive the Minimum Employer Contribution (MEC) as established annually by CALPERS.

- 2. Dental and Vision – Retiree Pays 100% of Premium.** Employees retiring from City Service are offered the opportunity to elect to continue dental and vision insurance at 100% of the premium cost. Election must be made within 30 days of retirement and timely payments must be made each month thereafter; any failure to make the required premium payment(s) within 30 days for the month of coverage is subject to cancellation.

All health plans offered to retirees (medical, dental and vision) are subject to the City's authority for selecting plan sponsors, administrators and benefits, and the City has no obligation to continue retiree benefits that may differ from employee plans offered to regular full-time employees.