

**CITY OF MANTECA**  
**EXECUTIVE MANAGEMENT**  
**COMPENSATION AND BENEFITS PLAN**



**Updated February 3, 2026**

## Table of Contents

I.	TERM.....	3
1.	TERM.....	3
2.	CLASSIFICATION.....	3
II.	COMPENSATION.....	3
3.	SALARIES.....	3
4.	ME TOO CLAUSE .....	4
5.	AMERICAN RESCUE PLAN ACT(ARPA).....	4
6.	STIPEND.....	4
7.	LONGEVITY PAY.....	4
8.	DEFERRED COMPENSATION.....	4
9.	HOLIDAY BENEFITS.....	4
10.	OUT-OF-CLASS PAY.....	5
11.	UNIFORM ALLOWANCE.....	5
12.	FIRE CHIEF MUTUAL AID.....	5
III.	LEAVES.....	6
13.	VACATION LEAVE.....	6
14.	ADMINISTRATIVE LEAVE.....	6
15.	SICK LEAVE.....	6
16.	BEREAVEMENT LEAVE.....	7
IV.	INSURANCE.....	7
17.	HEALTH INSURANCE.....	7
18.	DENTAL INSURANCE.....	8
19.	VISION INSURANCE.....	9
20.	LIFE INSURANCE COVERAGE.....	9
21.	SHORT TERM/LONG TERM DISABILITY INSURANCE.....	9
V.	RETIREMENT.....	9
22.	RETIREMENT.....	9
23.	SUPPLEMENTAL RETIREMENT PLANS.....	12
24.	RETIREE HEALTH.....	13
25.	SICK LEAVE UPON RETIREMENT.....	13
VI.	MISCELLANEOUS.....	13
26.	CATASTROPHIC LEAVE PLAN.....	13
27.	LIGHT DUTY ASSIGNMENT.....	13
28.	SEVERANCE .....	13
29.	PERSONNEL FILES.....	14
30.	SIGNATURES.....	15

## **I. TERM**

### **1. TERM**

The term outlined in this summary are effective July 1, 2023 through June 30, 2026.

### **2. CLASSIFICATION**

All Executive Managers are exempt from the Fair Labor Standards Act (FLS), are at will employees, and serve at the pleasure of the City Manager. They are covered by the authority of the Personnel Rules and Regulations, however, they are not subject to the grievance or appeals procedure outlined in them. The City Manager is empowered to grant compensation adjustments at any time to keep up with industry trends and make recommendations to City Council for approval.

Positions covered by this plan (collectively referred to as “Executive Managers”) are listed below. Terms of this plan apply to all listed positions, unless otherwise specified in the incumbent’s employment agreement.

Assistant City Manager  
Assistant Director of Engineering  
Assistant Director of Streets & Compliance  
City Manager  
Director of Development Services  
Director of Human Resources  
Director of Information Technology and Innovation  
Director of Legislative Services/City Clerk  
Director of Parks, Recreation & Transit  
Director of Finance  
Director of Utilities  
Fire Chief  
Police Chief

## **II. COMPENSATION**

### **3. SALARIES**

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

**Cost of Living adjustments will be paid to all classifications listed above as follows:**

July 1, 2023	2% commencing August 1, 2023 with no retroactivity
July 1, 2024	2%
July 1, 2025	3%

## **Minimum Salary Compaction**

There will be a minimum 10% total compensation compaction separation from the immediate subordinates of the respective executive manager; adjustments triggered by this provision will be approved by City Council via an updated salary schedule or other required updates to the Executive Management Compensation and Benefits Plan.

This review will occur anytime there is a change in compensation of a subordinate. At any time the City Manager can evaluate salaries for Executive Managers to keep up with industry trends and make recommendations to City Council for approval.

## **4. STIPEND**

The City Manager, Assistant City Manager and Director incumbents will receive a non-PERSable stipend equal to 6% of their base salary. Assistant Director incumbents will receive a non-PERSable stipend equal to 3% of their base salary. The relevant 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 separation or on June 30 each year, if not cashed out or placed into a deferred compensation account.

An employee hired or appointed after July 1<sup>st</sup> will receive a prorated stipend in the fiscal year in which they were hired. If an employee promotes to this group after July 1<sup>st</sup>, they are eligible for their full respective 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 full stipend cashout until the following fiscal year.

## **5. LONGEVITY PAY**

Executive Managers with over five years of continuous employment with the City of Manteca are eligible to be considered for one longevity bonus per year of 10% of one month's base salary.

Executive Managers with ten years of continuous employment 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 with the next regular payroll.

## **6. DEFERRED COMPENSATION**

Mission Square Retirement Corporation and Strategic Retirement Advisors administer a deferred compensation plan for the City. Executive Managers may voluntarily contribute to this plan with a minimum contribution of \$10.00 per pay period. The maximum amount that may be deferred is available in the deferred

compensation provider materials.

Executive Managers may catch up on unused deferrals for any years since January 1, 1979 that they did not defer the maximum amounts. The maximum catch-up contribution amount is available in the deferred compensation provider materials, and are set by the Internal Revenue Service (IRS).

## **7. HOLIDAY BENEFITS**

The following are recognized as legal holidays:

New Year's Day	Labor Day
Martin Luther King Day	Veterans Day
Presidents Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Cesar Chavez Day	Christmas Eve
Independence Day	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. Managers who work a 4/10 work schedule 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.

Executive Managers will receive four (4) floating holidays the first pay period in July of each year. The floating holidays are to be taken any time as a whole day throughout the fiscal year with the approval of the City Manager. Employees will not be allowed to carryover the floating holidays. The floating holidays cannot be cashed out in lieu of taking the day off.

## **8. OUT-OF-CLASS PAY AND SPECIAL ASSIGNMENT PAY**

The City agrees in concept with providing just compensation to Executive Managers working out-of-class, either when managing another department, division or in acting for the City Manager. Pursuant to the City's Rules and Regulations Provision 3.03.6, the City Manager may approve out of class pay. The City Manager may approve special assignment pay to an Executive Manager who performs work that would otherwise be contracted for use of a specialized license or certification.

## **9. UNIFORM ALLOWANCE**

The Police Chief and Fire Chief shall receive \$1,500 (one-thousand five hundred dollars)

annually for the purchase and maintenance of uniforms. This is to be paid out on the first paycheck in July of each year.

For Classic members, uniform allowance will be reported to CalPERS as earned each pay period.

## **10. FIRE CHIEF MUTUAL AID**

If the Fire Chief participates in a mutual aid assignment and such participation is eligible for reimbursement, the Fire Chief will receive additional pay at straight time compensation for hours worked outside of the City's regular business hours. The Fire Chief must have approval from the City Manager before accepting a mutual aid assignment.

### **III. LEAVES**

## **11. VACATION LEAVE**

Effective February 1, 2025, Executive Managers shall be entitled to vacation leave accrual based upon their total years of service working for a public agency, subject to verification and approval by the Director of Human Resources. Qualifying public agency service includes City, County, Special District or State. Vacation will accrue on a semi-monthly pay period basis, in accordance with the following accrual rates shown below and the Personnel and Rules and Regulations.

<u>Public Service Total:</u>	<u>Annual Accrual (Per Semi-Monthly Pay Period)</u>
1 thru 48 months	80 hours annually (3.33 hours per pay period)
49 thru 96 months	120.00 hours annually (5 hours per pay period)
97 thru 144 months	152 hours annually (6.33 hours per pay period)
145 months & on	184 hours annually (7.67 hours per pay period)

The maximum vacation accrual limit shall be three (3) times the annual accrual rate. Once the vacation cap is reached, no additional accruals of vacation will be made until the reduction is at least equal to the monthly accrual. Payment for cashing out up to 80 hours of vacation leave per fiscal year may be made upon request.

## **12. ADMINISTRATIVE LEAVE**

Assistant Director incumbents shall receive 120 hours of administrative leave per fiscal year, with a cap of 300 hours. Once the cap is reached, no further administrative leave will accrue until the reduction is at least equal to the monthly accrual rate. Payment for cashing out up to 80 hours per fiscal year of administrative leave may be

made upon request.

City Manager, Assistant City Manager and Director incumbents shall receive 140 hours of administrative leave per fiscal year with a cap of 320 hours. Once the cap is reached, no further administrative leave will accrue until the reduction is at least equal to the monthly accrual rate. Payment for cashing out up to 120 hours per fiscal year of administrative leave may be made upon request.

### **13. SICK LEAVE**

Executive Managers shall accrue 96 hours of sick leave annually for each full month of continuous service. There shall be no maximum accumulation limit on sick leave accrual. Sick leave with pay 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 may utilize up to 80 hours of accrued sick leave per calendar year for illness, disability or preventative medical, dental or optical care for members of the employee's immediate family.

**Retirees:**

See Section V Retirement for retiree sick leave accrual cash out.

### **14. BEREAVEMENT LEAVE**

In the event of an immediate family member's death, upon request, employee will be granted up to five (5) days bereavement leave. Three (3) days will be with pay without charge to their accumulated sick leave credits or accrued vacation. The additional two (2) days bereavement leave, shall be charged against the employee's leave bank of choice. Leave does not have to be taken at once, but must be taken during the three (3) months following the death.

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 or step), parents of the employee's spouse /registered domestic partner (including foster or 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.

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 (I) day of bereavement leave upon

request which shall be charged against the employee's accumulated leave credits of choice.

The City may require evidence of the relationship and attendance of the funeral.

## **IV. INSURANCE**

### **15. HEALTH INSURANCE**

#### **Active Employees:**

A health care plan will be provided for all employees. The monthly maximum benefit paid, including the Minimum Employer Contribution (MEC) and the City contribution, will be as follows, effective January 1, 2026:

Single	\$ 1,050
Employee +1	\$ 2,000
Family	\$ 2,700

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 to the employee.

If employee chooses to decline health insurance coverage, the City will contribute \$800 to their deferred compensation account or cash in lieu of deferred compensation each month. The employee shall notify Finance if they want the contribution in cash or deferred compensation by February of each year. Failure to notify Finance will result in continuation of the previous year's option.

If the 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.

The employee 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.

**Retirees:**

See Section V Retirement for retiree health benefits.

**16. DENTAL INSURANCE**

The City shall pay the entire premium for dental coverage for the employee and dependents. Diagnostic/preventative work will be covered 100%. Deductibles will also be waived for diagnostic/preventative work.

**Orthodontia Coverage:**

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

**17. VISION INSURANCE**

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

**18. LIFE INSURANCE COVERAGE**

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.

**19. SHORT TERM/LONG TERM DISABILITY INSURANCE**

The City shall provide a short term/long-term disability insurance plan. The plan shall provide a maximum monthly income benefit of 66 2/3% of the first \$15,000 of base monthly earnings.

The maximum benefit paid shall not exceed \$10,000 per month. Benefits of the plan shall not be paid until 50% of accrued sick leave has been exhausted or until the 30th day following the onset of disability, whichever is longer. The City pays the majority of the cost of the long-term disability insurance plan. Employees will pay the difference in the cost (with pre- tax dollars) for the enhanced benefit.

**V. RETIREMENT**

**20. RETIREMENT**

Executive Managers 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 Executive Manager. All employee contributions to the below retirement plans shall be paid on a pre-tax basis in accordance with the provisions of Internal Revenue Code 414(h)(2) - Employee Pick-Up. Retirement benefits shall be consistent with the laws of the State of California and the United States.

**Definitions:**

**Retired Employee is defined as follows:**

Any employee who retires from the City of Manteca under the provisions of the California Public Employees' Retirement System.

**New Member is defined as follows:**

1. A unit member who becomes a member of CalPERS for the first time on or after January 1, 2013 and who was not a member of any other public retirement system prior to that date;
2. A unit member who becomes a member of Cal PERS for the first time on or after January 1, 2013 and who was a member of another public retirement system prior to that date, but who was not subject to reciprocity under Gov. Code §7522.02(c) and related CalPERS reciprocity requirements; or
3. A unit member who was an active member in CalPERS with another employer and who, after a break in service of more than six (6) months, returned to active membership in CalPERS with the City.

**Classic Member is defined as follows:**

A unit member who entered into membership with a qualifying public retirement system on or before December 31, 2012 who does not meet the definition of a New Member under Government Code §7522.04(t) and related CalPERS membership requirements.

Status as either a New Member or Classic Member shall be determined by CalPERS.

**Retirement Benefits**

**Classic Tier 1: Retirement plan for employees hired with the City of Manteca on or before May 31, 2012.**

Classic Tier 1 members shall receive the 2.7% 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.

Classic Tier 1 members shall pay through payroll deduction 100% of the CalPERS established employee contribution, which is eight percent (8%). Additionally, Classic Tier 1 members shall pay through payroll deduction an additional eight percent (8%). Toward the employer contribution for a total of sixteen percent (16%).

Classic Tier 1 member in the Police Chief position shall receive the 3% at 50 retirement

formula. For purposes of determining a retirement benefit, final compensation for these employees shall mean the single highest year of pensionable compensation.

Classic Tier I member in the Police Chief Position shall pay through payroll deduction 100% of the CalPERS established employee contribution which is nine percent (9%). Additionally, Classic Tier 1 members in the Police Chief position shall pay through payroll deduction an additional eight percent (8%) toward the employer contribution for a total of seventeen percent (17%).

Classic Tier 1 member in the Fire Chief Position 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.

Classic Tier 1 member in the Fire Chief Position shall pay through payroll deduction 100% of the CalPERS established employee contribution, which is nine percent (9%). Additionally, Classic Tier 1 member in the Fire Chief position shall pay through payroll deduction an additional eight percent (8%) toward the employer contribution for a total of seventeen percent (17%).

*Classic Tier 2: Retirement plan for employees hired with the City of Manteca on or after June 1, 2012 who meet the definition of a Classic member as defined by CalPERS.*

Classic Tier 2 members shall receive the 2.0% at 60 retirement formula. For purposes of determining a retirement benefit, final compensation for these employees shall mean the highest annual average pensionable compensation earned during thirty-six (36) consecutive months of service.

Classic Tier 2 members shall pay through payroll deduction 100% of the CalPERS established employee contribution, which is seven percent (7%). Additionally, Classic Tier I members shall pay through payroll deduction an additional eight percent (8%) toward the employer contribution for fifteen percent (15%).

Classic Tier 2 member in the Police Chief position shall receive the 3% at 55 retirement formula. For purposes of determining a retirement benefit, final compensation for these employees shall mean the highest annual average pensionable compensation earned during thirty-six (36) consecutive months of service.

Classic Tier 2 member in the Police Chief Position shall pay through payroll deduction, 100% of the CalPERS established employee contribution, which is nine percent (9%). Additionally, Classic Tier 2 member in the Police Chief Positions shall pay through payroll deduction an additional eight percent (8%) toward the

employer contribution for a total of seventeen percent (17 %).

There is no Tier 2 formula for the Fire Chief. If the member meets the definition of a Classic Member as defined by CalPERS the member will receive the Classic Tier 1 benefit as listed above.

*PEPRA: Retirement plan for employees hired with the City of Manteca on or after January 1, 2013, who meet the definition of a new member as defined by CalPERS.*

PEPRA members shall receive the 2.0% at 62 retirement benefit. For purposes of determining a retirement benefit, final compensation for these employees shall mean the highest annual average pensionable compensation earned during thirty-six (36) consecutive months of service.

PEPRA members in the Police Chief or Fire Chief positions shall receive the 2.7% at 57 retirement benefit. For purposes of determining a retirement benefit, final compensation for these employees shall mean the highest annual average pensionable compensation earned during thirty-six (36) consecutive months of service.

As required by Gov. Code§ 7522.04(g), PEPRA members shall pay through payroll deduction fifty percent (50%) of the total normal cost of their retirement plan as determined annually by CalPERS.

Additionally, PEPRA members shall pay through payroll deduction an additional eight percent (8%) toward the employer contribution for a total of eight percent (8%) plus fifty percent (50%) of normal cost.

Additionally, PEPRA members in the Police or Fire Chief positions shall pay through payroll deduction an additional eight percent (8%) toward the employer contribution for a total of eight percent (8%) plus, fifty percent (50%) of normal cost

Under no circumstances shall these employees pay less than half the normal cost as determined annually by CalPERS.

All classifications will utilize Level 4 of the Cal PERS 1959 Survivor Benefit.

#### **CALPERS COST-SHARING**

As soon as practicable after the approval of the updated Executive Management plan by City Council, the City will initiate a contract amendment process for the cost-sharing of the additional 8% contribution (Miscellaneous Classic Tier I; Miscellaneous Classic Tier II; Safety Police Classic Tier I; Safety Fire Classic Tier I; Safety Police Classic Tier II; PEPRA Miscellaneous; PEPRA Safety Police; and PEPRA Safety Fire).

## **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 8% cost-sharing shall be paid by employees on a pre-tax basis and will be credited as a member contribution to CalPERS.

If the 8% 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 8% 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).

## **21. SUPPLEMENTAL RETIREMENT PLANS**

### **Mission Square 401**

Non-sworn Director, City Manager, and Assistant City Manager incumbents will be eligible for Mission Square 401 Supplemental Retirement enhancement. The City will contribute five percent (5%) to this plan, and the participant may voluntarily contribute after-tax dollars. This plan supplements the CalPERS retirement benefit to provide the following vesting schedule:

<b>Number Years Completed</b>	<b>Vesting %</b>
1 years	33%
2 years	67%
3 years	100%

### **Fire Chief, Police Chief and Assistant Directors – Optional Participation**

These incumbents have a one-time option of participating in this plan and are required to contribute 1% if they choose to participate in this plan, subject to plan document provisions.

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.

## **22. RETIREE HEALTH**

**All Executive Managers hired prior to December 31, 2011** will receive a monthly maximum contribution benefit of \$675, 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.

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

### **23. SICK LEAVE UPON RETIREMENT**

Executive Managers 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:

- 50% applied toward retirement credit and the remaining 50% cash payment at their currently hourly rate; or
- 50% applied toward retirement credit and the remaining 50% applied toward Retirement Health Savings Plan at their current hourly rate; or
- 100% of sick leave hours applied toward retirement credit.

## **VI. MISCELLANEOUS**

### **24. CATASTROPHIC LEAVE PLAN**

Executive Managers may donate sick leave, vacation, and/or administrative leave to another employee for the use of another employee when he/she/they are off work due to a non-work related injury or illness. When donating time to another employee, a release form must be signed permitting the City to transfer the time. Time may only be donated as needed.

### **25. LIGHT DUTY ASSIGNMENT**

The City will assign Executive Managers to light duty assignments when an injured employee is found by a physician to be able to return to work but unable to assume all of the duties of his / her regular assignment. The guiding principle for the City in making light duty assignments will be that the tasks will not aggravate the employee's illness or injury.

### **26. SEVERANCE**

Other than the City Manager and the City Attorney (whose contracts are set and approved by the City Council) severance for Assistant Directors listed herein shall be set at four (4) months; and Directors and the Assistant City Manager positions shall be set at six (6) months, subject to the terms and conditions of their employment contracts.

### **27. PERSONNEL FILES**

Executive Managers shall have access to their personnel files including the right to inspect or receive a copy of any material placed in their personnel file maintained by the

Human Resources Department and the right to respond to any such material. Executive Managers shall be required to provide Human Resources with 24 hours advance notice to review their personnel file.