

COMPENSATION AND BENEFITS PLAN

BETWEEN

THE CITY OF TRACY

AND

CONFIDENTIAL EMPLOYEES UNIT

(CEU)

July 1, 2025 through June 30, 2029



Think Inside the Triangle™

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**CONFIDENTIAL EMPLOYEES UNIT (CEU)
COMPENSATION AND BENEFITS PLAN
July 1, 2025 through June 30, 2029**

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CITY OF TRACY
CONFIDENTIAL EMPLOYEES UNIT (CEU)
COMPENSATION AND BENEFITS PLAN
July 1, 2025 – June 30, 2029

Section 1. Purpose and Intent

The City Council desires to establish a Confidential Employees Compensation and Benefits Plan. Confidential Management staff is exempt from the Fair Labor Standards Act (FLSA) and is 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 Tracy 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, effective July 1, 2025 through June 30, 2029.

Section 2. Confidential Employee Unit Membership

Confidential Management positions covered by this plan exclusively are as follows:

Accounting Manager
Assistant City Attorney (At-Will)

Assistant Director of Parks, Recreation and Community Services
Assistant Director of Operations
Assistant Director of Utilities
Assistant to the City Manager
Budget Officer
City Engineer
Deputy City Attorney I/II
Deputy Police Chief
Human Resources Analyst I/II
Human Resources Manager
Information Technology Manager
Police Support Operations Manager
Public Information Officer

Non-Management Confidential positions covered by this plan exclusively are as follows:

Administrative Assistant (when assigned to Human Resources)
Executive Assistant (when assigned to Human Resources)
Executive Assistant to the City Manager
Human Resources Technician
Legal Secretary
Paralegal

Section 3. Compensation

A. Salary Plan

There shall be a five-step salary range for all classifications.

All rates of pay set forth in this Section represent the standard rate of pay for full-time employment for each classification. Employees occupying a position in a classification covered by this Plan shall be paid at a base salary within the range established for that position's classification. The salary ranges for all classifications covered in the plan shall be increased as outlined in this Section.

1. Market/Equity Adjustments

Effective June 29, 2025, the classifications outlined below will receive equity adjustments:

- Public Information Officer 4.9%

2. Cost of Living Adjustments

Effective June 29, 2025, all classifications will receive a five percent (5%) salary increase. All employees in this unit employed on or before the date of Council approval shall receive a one-time (non-persable) lump sum payment in the amount of \$9,748.33. Employees may elect to receive the lump sum payment as a direct payment, a contribution to their deferred compensation account, or a combination of both, subject to applicable laws and plan limits.

Effective June 28, 2026, all classifications will receive a four percent (4%) salary increase.

Effective June 27, 2027, all classifications will receive a four percent (4%) salary increase.

Effective June 25, 2028, all classifications will receive a four percent (4%) salary increase.

B. Components of Salary

The City Manager is authorized to set the salary of employees in the Confidential Employees Unit at any step within the salary range.

1. 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.

C. Overtime

1. Non-Management Confidential Employees

Confidential Non-Management 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 (recorded in 15-minute increments). Leave time, whether paid or unpaid, is not included in computing the work period for overtime purposes.

Compensatory time off (CTO) accrual may not exceed 120 hours. Employees shall receive pay for overtime hours worked in excess of the 120-hour CTO maximum accrual. Employees may cash out CTO at any time during the year; any remaining CTO is paid to the employee annually on the last regular paycheck in the month of December, upon promotion, or at separation.

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.

- a) If an employee is required to perform unanticipated overtime of two (2) hours or more, the City shall pay a meal allowance of seven dollars (\$7) to the employee. "Unanticipated overtime" means that the affected employee did not receive notice of the overtime until the same day as the overtime assignment occurred. The two (2) hour minimum must occur at a time which would normally include the employee's regular mealtime.

Section 4. Leaves

A. Vacation

Employees shall accrue vacation prorated per pay period at the following rates:

Months of Continuous Employment	Accrued Hours
0-59 months	3.69 hours per pay period
60-119 months	5.23 hours per pay period
120-179 months	6.76 hours per pay period
180-240 months	7.38 hours per pay period
241+ months	8.30 hours per pay period

B. Management Leave for Confidential Management Employees

The City provides management leave in recognition of the need to devote more than 40 hours per week to their duties. The City shall provide management leave in the amount of 120 hours per calendar year to Confidential Management employees in the Confidential Employees Unit. Newly hired or promoted employees who are Confidential Management employees shall receive a prorated number of hours based on their start date in a Confidential Management position.

Management leave is accrued in a management leave accrual bank. Employees may cash out management leave at any time during the year; any remaining management leave is paid to the employee annually on the last regular paycheck in the month of December or upon separation.

C. Holiday Pay

Regular full-time employees who are scheduled to work on an observed holiday receive the observed holiday off and eight (8) hours of pay per holiday.

The City observes the following holidays:

New Year's Day	January 1
Martin Luther King Jr. Day	3 rd Monday in January
President's Day	3 rd Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19
Independence Day	July 4
Labor Day	1 st Monday in September
Veteran's Day	November 11
Thanksgiving Day	4 th Thursday in November
Day After Thanksgiving	4 th Friday in November
Christmas Eve	December 24
Christmas Day	December 25

D. Holiday Pay and Accruals for Non-Exempt Employees

1. Holiday Pay in Excess of 8 Hours

Employees on a 4/10 or 9/80 schedule must use vacation or CTO to make up additional hours on observed holidays falling on a scheduled workday.

2. Holiday Pay on Scheduled Days Off

Non-Exempt employees working on a holiday falling on their scheduled day off receive holiday pay at the overtime rate of pay and eight (8) hours of vacation.

3. Holiday Pay on Scheduled Workdays

Non-Exempt employees working a holiday falling on their scheduled workday receive holiday pay at three (3) times their rate of pay and eight (8) hours of vacation.

E. Floating Holidays

Employees accrue sixteen (16) hours of vacation in lieu of floating holidays annually on the first pay period in January.

F. Proclaimed Holidays

The City observes holidays proclaimed by the Governor of the State of California or the President of the United States that are approved by the City Council.

G. Maximum Accrual of Leave

The maximum accrual for Confidential Management employees for vacation and management leave combined shall not to exceed 600 hours.

The maximum accrual for Confidential Non-Management employees for vacation shall not exceed a total of 400 hours.

H. Leave Sell-Back

On November 1 of each year, an employee may make an irrevocable election to cash out vacation that will accrue in the next calendar year prior to December. The employee can elect to receive up to 50% of the cash-out on the second pay period in July, and the remainder on the first pay period in December.

I. Sick Leave Accrual

Employees accrue three point six-nine (3.69) hours of sick leave per pay period with no limit.

Confidential Management Employees may utilize up to one-half (1/2) of their annual accrual of sick leave for the care of their immediate family. Immediate family is defined in the Sick Leave Policy.

Confidential Non-Management Employees may take unlimited days of sick leave for care of their immediate family. Immediate family is defined in the Sick Leave Policy.

Sick leave is to be used in accordance with the Sick Leave Policy.

J. Retiree Health Program

1. Conversion of Sick Leave Balance Upon Retirement for employees hired on or before December 31, 2014, with continuous city service:

Employees hired on or before December 31, 2014 with continuous city service, who retire from the City of Tracy on or after January 1, 2025 shall convert the balance of the accrued sick leave at the time of retirement to a retiree health savings account through MissionSquare Retirement at the time of retirement. The value of the retiree health account shall be determined by multiplying the number of accrued sick leave hours by the employee's hourly rate of pay at the time of retirement.

2. Conversion of sick leave for employees promoted into CEU that were hired on or after January 1, 2015:

Upon promotion to the CEU unit, if employee has not converted sick leave accrual to a City of Tracy retiree health savings account from the previous bargaining unit, the employee shall at time of promotion, convert the balance of sick leave accrual in excess of two-hundred forty (240) hours to a retiree health savings account through MissionSquare Retirement. The value of the city's contribution shall be seventy-five percent (75%) of the number of accrued sick leave hours in excess of two-hundred forty (240) hours at time of promotion multiplied by the employee's hourly rate of pay at time of promotion.

3. Regular City Contributions for employees hired on or after January 1, 2015

Employees hired on or after January 1, 2015, with a balance of less than two-hundred forty (240) accrued sick leave hours on December 31st of each calendar year are not eligible for a city contribution to the retiree health savings account for that calendar year. The balance of the accrued sick leave will remain in the employee's accrued sick bank.

For employees hired on or after January 1, 2015, the city will contribute the value of the annual sick leave accrued in the calendar year remaining on December 31st of that calendar year, up to a maximum of forty-eight (48) hours, to the employee's portable retiree health savings account through MissionSquare Retirement. The value of the city's contribution shall be 50% of the remaining annual sick leave accrual hours, up to a maximum of 48 hours, multiplied by the employee's current hourly rate of pay. Sick leave accrual hours remaining on December 31st of each year, beyond the forty-eight (48) hours converted on the retiree health savings account, will remain in the employee's sick leave accrual bank.

4. Regular Employee Contributions for employees hired on or after January 1, 2015

Employees hired on or after January 1, 2015, shall contribute to their portable MissionSquare retiree health savings account through a deduction of twenty dollars (\$20.00) per pay period from employee earnings, prior to applying taxes.

Upon death, an active employee's estate shall receive straight-time pay for all accrued sick leave in excess of 960 hours.

If an employee in the Confidential Employees Unit voluntarily resigns or is terminated for any reason, all accumulated sick leave shall be canceled. Such accumulated sick leave, however, shall be credited to such employee if they return to City employment within two (2) years of such separation.

K. Bereavement Leave

In the event of a death in the immediate family of an employee, an employee may use five (5) days up to forty (40) hours of paid bereavement leave in accordance with the Bereavement Leave Policy. In the event of the death of a relative, not a member of the immediate family, absence from duty shall be allowed for one (1) paid day, not to exceed eight (8) hours. Such absences shall not be charged to sick leave.

The immediate family of an employee is defined in the Bereavement Leave Policy.

Section 5. Benefits

A. CalPERS Retirement

1. CalPERS Formula

Employees hired on or before December 16, 2010, shall receive the single highest year and the two and one-half percent at 55 (2.5% @ 55) benefit formula provided through the California Public Employees' Retirement System (CalPERS). These employees pay the required eight percent (8%) member contribution on a pre-tax basis.

Employees hired on or after December 17, 2010, who are not classified as new members shall receive an average of three (3) consecutive highest years and the two percent at 55 (2% @ 55) benefit formula provided through the California Public Employees' Retirement System (CalPERS). These employees pay the required seven percent (7%) member contribution on a pre-tax basis.

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 two percent at 62 (2% @ 62) benefit formula provided through the Public Employees' Retirement System (CalPERS) with an average of three (3) -year final compensation period. These employees pay one-half of the total normal cost as determined annually by CalPERS on a pre-tax basis.

Safety employees hired on or before July 1, 2010 shall receive CalPERS 3% @ 50 and single highest year formula provided through the Public Employees' Retirement System (CalPERS). These employees pay the required nine percent (9%) member contribution on a pre-tax basis.

Safety employees hired on or after July 2, 2010 shall receive CalPERS 3% @ 55 and single highest year formula provided through the Public Employees' Retirement System (CalPERS). These employees pay the required nine percent (9%) member contribution on a pre-tax basis.

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% @ 57) retirement formula with an average of three (3) -year final compensation period. These employees pay one-half of the total normal cost as determined annually by CalPERS on a pre-tax basis.

2. Payment of CalPERS Retirement Benefit

a. Payment of Employer Share of PERS Contribution for Confidential Management Employees

Each employee in this unit shall pay 3% towards the employer's share of CalPERS pension regardless of what CalPERS pension formula employee is applicable to employee. In exchange, the City shall pay the corresponding salary increase that represents the 3% contribution. The parties agree that should the parties negotiate elimination of the 3% contribution towards the employers share or such contribution becomes contrary to any subsequent rules, regulations and/or law rendering the contribution null and void that the equivalent salary increase conferred in this section shall also cease and become null and void.

The City agrees to continue to pay the remainder of the employer contribution for the City's CalPERS retirement benefit.

The parties may reopen negotiations to discuss the impact of any changes to the Public Employment Retirement Law which occur during the term of this Compensation and Benefits Plan.

B. Insurance

1. Medical

1.1 Plans Provided

The City offers medical insurance. During the term of this Agreement, the City reserves the right to change medical providers and the parties shall meet regarding any such change.

1.2 New Employees

New employees hired after July 1, 2007, shall be required to select a medical plan for at least the employee and are not eligible for cash benefits except as may be required by provisions of the IRS regulations covering Flexible Benefits plans.

2. Dental

The City shall offer dental insurance coverage for full-time employees and their eligible dependents through the existing providers.

3. Vision Care

The City shall offer vision care benefits for full-time employees and their eligible dependents through the existing providers.

4. Life Insurance

The City shall provide Confidential Management employees life insurance coverage of \$150,000. The City shall provide Non-Exempt Confidential employees life insurance coverage of \$75,000. The City will fully pay the premium by adding the actual cost of the premium to the amount provided in the Cafeteria Plan each month. Additional Life Insurance coverage is available for purchase by the employee.

5. Short-Term Disability Insurance (STD)

Short Term Disability insurance is required for all regular employees in the Confidential Employees Unit through Standard Insurance with the premium paid by employees per pay period at the current rate of .83% of the employee's earnings, prior to applying taxes.

Short Term Disability Insurance payments may be available to employees who cannot work because of sickness or non-work-related injuries as determined by the STD insurance provider. STD payments shall be integrated with accumulated sick and vacation leave balances unless the employee elects in writing, at the time of disability, to retain STD payments and receive no supplemental income (paid leave) from the City.

To the extent accumulated sick leave or vacation leave is available, the employee will continue to receive normal paychecks. Payments received from the insurance carrier shall be turned in to the City. When such checks are received by the City, a portion of the employee's next paycheck, equal to the amount turned in, shall be recorded as non-taxable pay and sick leave shall be charged only for the amount of the City's share of the paycheck.

In no case may an employee receive more income than the amount of their normal pay. Employees must turn in checks received from the insurance carrier to the City, unless the employee elected in writing, at the time of disability, of the employee's choice not to receive paid leave.

a. Short-Term Disability Coverage and Election to Transition to State Disability Insurance (SDI)

The parties recognize that Confidential employees are currently covered by a short-term disability insurance plan administered by The Standard.

Should the Confidential employees, during the term of this Agreement, elect by a majority vote of its membership to transition from The Standard's STD coverage to California State Disability Insurance (SDI), the City agrees to file an application for elective coverage within reasonable time, pursuant to procedures established by the State of California.

Confidential employees recognize that the process is controlled by the state and, if for any reason such an application is rejected, the City will meet with Confidential employees for the limited purposes of correcting any deficiencies and the re-filing of the application.

SDI is a deduction from employees' wages whereby employers withhold a percentage (rate for 2025 is 1.2%) of the taxable wages. Such SDI coverage is the sole economic responsibility of the employee, and the City shall not contribute toward the expense of

that coverage. SDI deductions will be implemented as soon as administratively possible. In the event the Confidential employees wish to discontinue this benefit in the future, the Confidential employees must notify the City in writing that a majority of its employees wish to discontinue participation in the program. The parties will then meet to discuss how such discontinuation may occur.

Per California's Employment Development Department requirements, SDI tax deductions start on the first day of the pay period following the beginning of a quarter (January 1, April 1, July 1, or October 1). SDI payments shall be integrated with accumulated sick and vacation leave balances unless the employee elects in writing, at the time of disability, to retain SDI payments and receive no supplemental income (paid leave) from the City. In no case may an employee receive more income than the amount of their normal pay.

6. Long Term Disability Insurance (LTD)

City-paid Long Term Disability Insurance shall be provided to all employees in the Confidential Employees Unit.

7. Cafeteria Plan

7.1 City Contribution

The City shall maintain an account for each full-time employee in regular or probationary status within the City's cafeteria plan. The City shall make monthly payments of no more than the annual maximum amount for the employee's benefit level, either family, employee plus one, or employee only to each employee's account.

7.2 Cash Out Options

For employees hired before July 1, 2007, the maximum cash payment shall be set at \$996 per month for employees who do not elect a medical, dental, and/or vision plan. For employees hired on or after July 1, 2007, each employee shall be required to select a medical plan.

7.3 Future Contributions

If premiums increase in the plans to which City employees subscribe effective January 1, 2026, and each January thereafter during the term of this Agreement, the City will increase the City's monthly contribution for employees by 75% of the average of the dollar increase of the family HMO plan premiums for employees electing family coverage.

For employees who elect employee only or employee plus one coverage, any City increase to the Employee's account shall be limited to the amount necessary to fully cover the plan selected or up to a maximum of the dollar amount increase allocated to

employees who elect family coverage. There shall be no increase for employees who do not elect health insurance coverage.

In the event the above listed amounts are insufficient to fully pay the premiums required of employees enrolled in any one of the medical insurance plans, the City shall make a payroll deduction from the employee's pay to cover the difference in cost.

7.4 Approved Account Uses

The monies in an employee's account shall be used for one or more of the following purposes only: 1) payment of premium charges for the medical insurance program in which the employee is enrolled, 2) payment of premium charges for the dental insurance program in which the employee is enrolled and/or 3) payment of premium charges for the vision insurance program in which the employee is enrolled. The City also independently funds life insurance premiums through each employee's account.

Each employee shall provide the Personnel Officer or Human Resources designee in writing on a form provided, and at times designated by the City each year, all information necessary to administer the Cafeteria Plan during the 12-month period beginning the first day of each plan benefit year. Thereafter, no changes to designations so made will be allowed until the following open enrollment period without a qualifying event.

Each employee shall be responsible for providing immediate written notification to the Personnel Officer or Human Resources designee of any change to the number of their dependents which affects the amount of the City payment on behalf of the employee. Changes in Cafeteria Plan payments required because of a change in an employee's number of dependents shall take effect at the start of the first pay period in the month following the month in which advice from the employee is received by the Personnel Officer or Human Resources designee. No retroactive payments shall be allowed.

8. Flexible Benefits Plan (IRS Section 125)

The City provides an Internal Revenue Code Section 125 Plan to redirect employees' pre-selected amount of base salary to pay employee paid insurance premiums and other approved expenses. The City will not treat these monies as compensation subject to income tax withholding unless the Internal Revenue Service or the Franchise Tax Board indicates that such contributions are taxable income subject to withholding. Each employee shall be solely and personally responsible for any federal, state or local tax liabilities of the employee that may arise out of the implementation of this section or any penalty that may be imposed therefore.

C. Deferred Compensation

Confidential Management employees shall be eligible to participate in both a City-sponsored 457 deferred compensation plan and a City-sponsored 401(a) deferred compensation plan. Only the City-matching contribution can be deposited into the 401 (a) deferred compensation plan.

All Confidential employees shall be eligible for a City-matching contribution to their deferred compensation plan of up to five percent (5%) of their annual salary. The City match will be based on employee contributions towards their deferred compensation plan.

A fully executed Personnel Action Form shall establish eligibility for all deferred compensation contributions for Confidential Employees Unit employees.

D. Management and Professional Development Benefit for Confidential Management Employees

The allowance for management benefits is thirty-six dollars and ninety-two cents (\$36.92) per pay period and may be utilized for a wide variety of job-related expenses, training, association memberships, computer hardware and software, conference registration and attendance and other miscellaneous job expenses or professional development opportunities.

E. Non-Exempt Confidential Employee Pay

Non-exempt confidential employees shall receive \$50.00 per month prorated per pay period.

F. Annual Physical

An annual physical examination shall be provided by the City, if desired and requested by an employee in the Confidential Employees Unit.

G. Educational Expense Reimbursement

Upon Department Head approval, an employee who completes a course of study and receives a grade of "C" or better may be reimbursed for books, and tuition for courses taken at accredited colleges or universities in California, up to a maximum of \$5,000.00 per year to a lifetime maximum of \$20,000.00.

H. Longevity Pay

Employees receive longevity pay as follows:

- Upon completion of ten (10) years of service, the employee receives longevity pay of one percent (1.0%) of their base hourly rate of pay.
- Upon completion of fifteen (15) years of service, the employee receives longevity pay of an additional one point five percent (1.5%) of their base hourly rate of pay (for a total of 2.5%).
- Upon completion of twenty (20) years of service, the employee receives longevity pay of an additional two percent (2%) of their base hourly rate of pay (for a total of 4.5%).

Section 6. Miscellaneous

A. Confidential Non-Management Bilingual Pay

Confidential Non-Management employees who are required to communicate in languages other than English, as part of their regular assigned duties, may be compensated with an additional two percent (2%) of the employee's base salary, if the following criteria are met:

- i. Approval from the Department Head that a particular assignment requires the need for the specific alternate language
- ii. Certification by the City that the employee has successfully demonstrated the ability to communicate fluently in the language that the Department Head has determined is required.

Qualifying languages are Spanish, American Sign Language, and any other language designated by the Department Head as beneficial to the City.

B. Temporary Upgrade and Temporary Assignment Pay

1. When a Confidential Employee Unit employee is assigned to work outside their classification, pay will be paid in accordance with the Temporary Upgrade Pay Policy or Temporary Assignment Pay Policy.