

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET**

EMPLOYEE BENEFIT SUMMARY

Retirement - The City is a member of the State of California Public Employee Retirement System (CalPERS). The City's formula is 2% @ 55 for "classic" employees and 2% @ 62 for "new" employees. The City pays both the employee and employer contribution for current or "classic" employees. "New" employees to CalPERS will pay one-half of the retirement costs.

Post-Employment Health-Care - If an employee works at least 5 years for the City and retires from the City, that employee is eligible to receive \$200 per month toward the cost of health care from CalPERS upon retirement.

Mileage Reimbursement - Paid at the current Internal Revenue Service (IRS) rate while using a personal vehicle on legitimate City business.

Education Reimbursement - Any educational reimbursement must have the employee's supervisor's prior approval that courses are applicable. Any education reimbursement must also be budgeted in advance. There are no proposed educational reimbursements in this budget.

Life Insurance - Equivalent to employees' annual salary up to \$300,000 paid by the City (Full-time employees only).

Voluntary Term Life and Accidental Death And Dismemberment Insurance- Option to increase coverage and cover spouse or children.

Short Term Disability Coverage-Short term disability coverage that will provide short term wage replacement in the event an employee is injured or sick and not able to work at no cost to the employee.

Cafeteria Plan - The City contributes \$1,600 per month to a Cafeteria Plan for all full-time employees and City Council.

Section 125 Plan – The City sponsors a section 125 plan where employees can purchase health insurance, dental insurance, and vision insurance-at a pre-tax rate.

Deferred Compensation - A section 457 plan is available to full-time employees at their cost. The City Manager receives a city paid contribution of \$1 for every \$2 of personal contribution up to the maximum annual allowed combined contribution.

Flexible Spending Accounts: Healthcare & Dependent Care

Vacation

Years of service	0-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	8-9	9-10
Annual days accrued	10	11	12	13	14	15	16	17	18	19

*For ten and more years of service, employees accrue a maximum of twenty annual days of vacation per year.

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Holidays - Full-time employees receive 13 paid holidays per year. One of the days (9 hours) is a floating holiday and can be used at the employee's discretion.

Sick Leave - Full-time employees receive 8 hours of sick leave per month.

Administrative Leave - Full-time management employees receive 120 hours of administrative leave per year.

Call-out & On-call Pay - Available to non-management employees.

Clothing Reimbursement - Available to employees for damaged clothing while conducting City business.

Uniform Allowance - A uniform allowance is available to specific employee classifications. The uniform allowance is \$450 per year and \$675 per year for those that require steel toe boots. The City pays for these uniforms directly.

Auto Allowance - The City Manager receives \$800 per month, Directors receive \$600 per month and Assistant Directors receive \$400 per month.

Vacation Buy-back - Full-time employees can buy-back up to 80 hours of vacation per fiscal year.

Sick Leave Incentive Program - Full-time employees can buy-back up to 80 hours of sick leave per fiscal year if their balance does not go below 192 hours. Any sick leave used during the year is deducted from the amount that can be purchased. Upon retirement from the City, employees employed for more than 10 years with the City can buy-back unused sick leave up to 40%. No matter how long employed with the City, upon retirement from the City, unused sick leave can be transferred towards service credit for CalPERS retirement.

Administrative Leave Buy-back - Management staff can buy-back up to 80 hours of administrative leave per fiscal year.

Comp Time Buy-back - Upon approval of the City Manager, employees can buy-back comp time if it exceeds 80 hours.

Cyber Security Allowance - All employees and City Council receive \$100 per year (first payroll of January) to purchase cyber security insurance.

Medicare & Social Security - The employer portions are 1.45% for Medicare and 6.2% for Social Security.

Colonial Life Supplemental Benefits - A variety of Colonial supplemental insurance policies are available at the employee's cost.

Long-Term Disability - Long-term disability insurance is available at the employee's cost.