

## Summary Analysis of MOU Unit 03 FCEA

| General Fund - Budget Cash Basis |  |           |                  |           |           |           |           |
|----------------------------------|--|-----------|------------------|-----------|-----------|-----------|-----------|
|                                  | FY 2025  | Total     | FY 2026          | FY 2027   | FY 2028   | FY 2029   | Notes     |
| 1                                | <b>Class &amp; Comp Salary Increases</b>       | 757,942   | <b>757,942</b>   | 757,942   | 757,942   | 757,942   | 757,942   |
| 2                                | <b>2% Wage Increase - Effective 12/30/2024</b> | 448,960   | <b>448,960</b>   | 972,746   | 972,746   | 972,746   | 972,746   |
| 3                                | <b>1% One-Time Stipend</b>                     | 481,007   | <b>481,007</b>   | 0         | 0         | 0         | 0         |
| 4                                | <b>Uniform &amp; Safety Shoes Allowance</b>    | 46,636    | <b>46,636</b>    | 46,636    | 46,636    | 46,636    | 46,636    |
| 5                                | <b>Night Shift Differential Increase</b>       | 43,306    | <b>43,306</b>    | 43,306    | 43,306    | 43,306    | 43,306    |
| 6                                | <b>Standby Duty Pay Increase</b>               | 1,580     | <b>1,580</b>     | 1,580     | 1,580     | 1,580     | 1,580     |
| 7                                | <b>Vacation Leave Accrual Rate Increase</b>    | 26,454    | <b>26,454</b>    | 26,983    | 27,523    | 28,073    | 28,635    |
| <b>Total MOU Costs</b>           |  | 1,805,885 | <b>1,805,885</b> | 1,849,193 | 1,849,733 | 1,850,283 | 1,850,845 |

| All Funds - Budget Cash Basis |  |           |                  |           |           |           |           |
|-------------------------------|--|-----------|------------------|-----------|-----------|-----------|-----------|
|                               | FY 2025  | Total     | FY 2026          | FY 2027   | FY 2028   | FY 2029   | Notes     |
| 1                             | <b>Class &amp; Comp Salary Increases</b>       | 1,069,336 | <b>1,069,336</b> | 1,069,336 | 1,069,336 | 1,069,336 | 1,069,336 |
| 2                             | <b>2% Wage Increase - Effective 12/30/2024</b> | 759,482   | <b>759,482</b>   | 1,645,543 | 1,645,543 | 1,645,543 | 1,645,543 |
| 3                             | <b>1% One-Time Stipend</b>                     | 815,694   | <b>815,694</b>   | 0         | 0         | 0         | 0         |
| 4                             | <b>Uniform &amp; Safety Shoes Allowance</b>    | 72,617    | <b>72,617</b>    | 72,617    | 72,617    | 72,617    | 72,617    |
| 5                             | <b>Night Shift Differential Increase</b>       | 49,845    | <b>49,845</b>    | 49,845    | 49,845    | 49,845    | 49,845    |
| 6                             | <b>Standby Duty Pay Increase</b>               | 10,145    | <b>10,145</b>    | 10,145    | 10,145    | 10,145    | 10,145    |
| 7                             | <b>Vacation Leave Accrual Rate Increase</b>    | 47,652    | <b>47,652</b>    | 48,605    | 49,578    | 50,569    | 51,580    |
| <b>Total MOU Costs</b>        |  | 2,824,771 | <b>2,824,771</b> | 2,896,091 | 2,897,064 | 2,898,055 | 2,899,066 |

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|                |  |       |     |         |           |       | Budget Cash Basis |                |           |           |           |           |                |  |         |
|----------------|--|-------|-----|---------|-----------|-------|-------------------|----------------|-----------|-----------|-----------|-----------|----------------|--|---------|
|                |  |       |     |         |           |       |                   |                | Impacts   |           | Impacts   |           | Impacts        |  | Impacts |
|                |  |       |     |         |           |       | FY 2025           | Total          | FY 2026   | FY 2027   | FY 2028   | FY 2029   | Future         |  |         |
|                |  |       |     |         |           |       | Cost              | MOU            | Cost      | Cost      | Cost      | Cost      | Deferred Liab. |  |         |
|                |  |       |     |         |           |       | (Savings)         | Cost/(Savings) | (Savings) | (Savings) | (Savings) | (Savings) | Cost/(Savings) |  |         |
| <b>FY 2025</b> |  |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
| <b>1</b>       | <b>Class &amp; Comp Increase - Effective 6/17/2024</b> |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 185   | 341 | 63,162  | 757,942   | 4,097 | 757,942           |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 345   | 258 | 89,111  | 1,069,336 | 3,100 | 1,069,336         |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 345   | 258 | 89,111  | 1,069,336 | 3,100 | 1,069,336         | 1,069,336      | 1,069,336 | 1,069,336 | 1,069,336 | 1,069,336 |                |  |         |
| <b>2</b>       | <b>2% Wage Increase - Effective 12/30/2024</b>         |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 667   | 122 | 81,062  | 972,746   | 673   | 448,960           |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 1,114 | 123 | 137,129 | 1,645,543 | 682   | 759,482           |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 1,114 | 123 | 137,129 | 1,645,543 | 682   | 759,482           | 759,482        | 759,482   | 1,645,543 | 1,645,543 | 1,645,543 | 1,645,543      |  |         |
| <b>3</b>       | <b>1% One-Time Stipend</b>                             |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 667   |     |         | 481,007   | 721   | 481,007           |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 1,114 |     |         | 815,694   | 732   | 815,694           |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 1,114 |     |         | 815,694   | 732   | 815,694           | 815,694        | 815,694   | 0         | 0         | 0         | 0              |  |         |
| <b>4</b>       | <b>Uniform, Safety Shoes &amp; Glasses Allowance</b>   |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 121   | 32  | 3,886   | 46,636    | 385   | 46,636            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 333   | 18  | 6,051   | 72,617    | 218   | 72,617            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 333   | 18  | 6,051   | 72,617    | 218   | 72,617            | 72,617         | 72,617    | 72,617    | 72,617    | 72,617    |                |  |         |
| <b>4</b>       | <b>Night Shift Differential Increase</b>               |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 128   | 28  | 3,609   | 43,306    | 338   | 43,306            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 154   | 27  | 4,154   | 49,845    | 324   | 49,845            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 154   | 27  | 4,154   | 49,845    | 324   | 49,845            | 49,845         | 49,845    | 49,845    | 49,845    | 49,845    |                |  |         |
| <b>4</b>       | <b>Standby Duty Pay Increase</b>                       |       |     |         |           |       |                   |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - General Fund           | 128   | 28  | 3,609   | 43,306    | 338   | 43,306            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All Funds              | 154   | 27  | 4,154   | 49,845    | 324   | 49,845            |                |           |           |           |           |                |  |         |
|                | FCEA Total Budgeted Positions - All                    | 154   | 27  | 4,154   | 49,845    | 324   | 49,845            | 49,845         | 49,845    | 49,845    | 49,845    | 49,845    |                |  |         |

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|  |  |  |  |  |  |  | Budget Cash Basis |                |           |           |           |           |                |           |           |           |           |           |           |
|--|--|--|--|--|--|--|-------------------|----------------|-----------|-----------|-----------|-----------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|
|  |  |  |  |  |  |  |                   |                | Impacts   | Impacts   | Impacts   | Impacts   | Future         |           |           |           |           |           |           |
|  |  |  |  |  |  |  | FY 2025           | Total          | FY 2026   | FY 2027   | FY 2028   | FY 2029   | Future         |           |           |           |           |           |           |
|  |  |  |  |  |  |  | Cost              | MOU            | Cost      | Cost      | Cost      | Cost      | Deferred Liab. |           |           |           |           |           |           |
|  |  |  |  |  |  |  | (Savings)         | Cost/(Savings) | (Savings) | (Savings) | (Savings) | (Savings) | Cost/(Savings) |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - General Fund   |  |  |  |  |  |  | 73                | 2              | 132       | 1,580     | 22        | 1,580     |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All Funds      |  |  |  |  |  |  | 98                | 9              | 845       | 10,145    | 104       | 10,145    |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All            |  |  |  |  |  |  | 98                | 9              | 845       | 10,145    | 104       | 10,145    | 10,145         | 10,145    | 10,145    | 10,145    | 10,145    |           |           |
| <b>4 Vacation Leave Accrual Rates Increase</b> |  |  |  |  |  |  |                   |                |           |           |           |           |                |           |           |           |           |           |           |
|  |  |  |  |  |  |  | No.               | Emp Cost       | Cost      | Cost      | Avg Per   | Total     |                |           |           |           |           |           |           |
|  |  |  |  |  |  |  | Employees         | per Month      | per Month | per Year  | Employee  | Cost      |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - General Fund   |  |  |  |  |  |  | 78                | 28             | 2,205     | 26,454    | 339       | 26,454    |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All Funds      |  |  |  |  |  |  | 78                | 51             | 3,971     | 47,652    | 611       | 47,652    |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All            |  |  |  |  |  |  | 78                | 51             | 3,971     | 47,652    | 611       | 47,652    | 47,652         | 47,652    | 48,605    | 49,578    | 50,569    | 51,580    |           |
| <b>4 Vacation Leave Max Increase</b>           |  |  |  |  |  |  |                   |                |           |           |           |           |                |           |           |           |           |           |           |
|  |  |  |  |  |  |  | No.               | Avg Per        | Total     |           |           |           |                |           |           |           |           |           |           |
|  |  |  |  |  |  |  | Employees         | Employee       | Cost      |           |           |           |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - General Fund   |  |  |  |  |  |  | 51                | 25,406         | 1,295,706 |           |           |           |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All Funds      |  |  |  |  |  |  | 85                | 25,297         | 2,150,212 |           |           |           |                |           |           |           |           |           |           |
| FCEA Total Budgeted Positions - All            |  |  |  |  |  |  | 85                | 25,297         | 2,150,212 |           |           |           |                |           |           |           | 2,150,212 |           |           |
| <b>Total MOU costs (savings)</b>               |  |  |  |  |  |  |                   |                |           |           |           |           | 2,824,771      | 2,824,771 | 2,896,091 | 2,897,064 | 2,898,055 | 2,899,066 | 2,150,212 |