## **Summary Analysis of MOU Unit 03 FCEA**

	General Fund - Budget Cash Basis												
	FY 2026	FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Def. Liability	Notes				
1	5.25 % Wage Increase - Effective 10/20/2025	1,665,664	1,371,723	3,037,387	2,547,486	2,547,486	2,547,486						
2	Wastewater & Water Certificate Pay	0	0	0	0	0	0						
3	Storeskeeper Certificate Pay	0	0	0	0	0	0						
4	CCIA Certificate Pay	10,694	8,807	19,501	16,356	16,356	16,356						
5	Call Back - 2-hr Minimum	1,694	1,395	3,089	2,591	2,591	2,591						
6	Health Reimbursement Arrangement							65,444					
	Total MOU Costs	1,678,052	1,381,925	3,059,977	2,566,433	2,566,433	2,566,433	65,444					

	All Funds - Budget Cash Basis												
	FY 2026	FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Def. Liability	Notes				
1	5.25 % Wage Increase - Effective 10/20/2025	2,988,521	2,461,135	5,449,656	4,570,679	4,570,679	4,570,679						
2	Wastewater & Water Certificate Pay	14,778	12,170	26,948	22,601	22,601	22,601						
3	Storeskeeper Certificate Pay	1,790	1,474	3,264	2,738	2,738	2,738						
4	CCIA Certificate Pay	14,263	11,746	26,009	21,813	21,813	21,813						
5	Call Back - 2-hr Minimum	9,942	8,188	18,130	15,206	15,206	15,206						
6	Health Reimbursement Arrangement							65,444					
	Total MOU Costs	3,029,294	2,494,713	5,524,007	4,633,037	4,633,037	4,633,037	65,444					

## Summary Analysis of MOU Unit 03 FCEA

								Budget Cash Basis						
											Impacts	Impacts	Impacts	
								FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Future
		No.	Avg Salary Inc.	Salary Inc.	12 Month	Avg Per	Total	Cost	Cost	MOU	Cost	Cost	Cost	Deferred Liab.
		Employees	per Month	per Month	5.25% Increase	Employee	Cost	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	(Savings)	Cost/(Savings)
	FY 2026													
1	5.25 % Wage Increase - Effective 10/20/2025													
	FCEA Total Budgeted Positions - General Fund	659	322	212,291	2,547,486	2,528	1,665,664							
	FCEA Total Budgeted Positions - All Funds	1,144	333	380,890	4,570,679	2,612	2,988,521							
	FCEA Total Budgeted Positions - All	1,144	333	380,890	4,570,679	2 612	2,988,521	2,988,521	2 461 135	5.449.656	4 570 679	4,570,679	4 570 679	
	1 OE/ ( 1 otal Budgotod ) oordone / til	1,111		000,000	1,070,070	2,012	2,000,021	2,000,021	2,101,100	0,440,000	1,070,070	1,070,070	1,070,070	
2	Wastewater & Water Certificate Pay													
		No.	Avg Increase	Total Increase	12 Month	Avg Per	Total							
		<b>Employees</b>	per Month	per Month	Increase	Employee	Cost							
	FCEA Total Budgeted Positions - General Fund	0	0	0	0	0	0							
	FCEA Total Budgeted Positions - All Funds	11	171	1,883	22,601	1,343	14,778							
	FCEA Total Budgeted Positions - All	11	171	1,883	22,601	1,343	14,778	14,778	12,170	26,948	22,601	22,601	22,601	
	1 CEA Total Budgeted T Ostilons - All	11	17.1	1,003	22,001	1,040	14,770	14,770	12,170	20,340	22,001	22,001	22,001	
3	Storeskeeper Certificate Pay													
		No.	Avg Increase	Total Increase	12 Month	Avg Per	Total							
		<b>Employees</b>	per Month	per Month	Increase	Employee	Cost							
	FCEA Total Budgeted Positions - General Fund	0	0	0	0	0	0							
	FCEA Total Budgeted Positions - All Funds	4	57	228	2,738	448	1,790							
	FCEA Total Budgeted Positions - All	4			2,738	448	1,790	1,790	1,474	3,264	2,738	2,738	2,738	
	FCEA Total Budgeted Fositions - All	4			2,730	440	1,790	1,790	1,474	3,204	2,730	2,730	2,730	
4	CCIA Certificate Pay													
	,	No.	Emp Cost	Cost	Cost	Avg Per	Total							
		<b>Employees</b>	per Month	per Month	per Year	Employee	Cost							
	FCEA Total Budgeted Positions - General Fund	12	114	1,363	16,356	891	10,694							
	FCEA Total Budgeted Positions - All Funds	16	114	1,818	21,813	891	14,263							
	FCEA Total Budgeted Positions - All	16	114	1,818	21,813	891	14,263	14,263	11,746	26,009	21,813	21,813	21,813	
	1 OLA Total Budgeted T Ostions - All	10	117	1,010	21,010	031	14,200	14,200	11,740	20,003	21,010	21,010	21,010	
5	Call Back - 2-hr Minimum													
		No.	Emp Cost	Cost	Cost	Avg Per	Total							
		<b>Employees</b>		per Month	per Year	Employee	Cost							
	FCEA Total Budgeted Positions - General Fund	6	36	216	2,591	282	1,694							
	FCEA Total Budgeted Positions - All Funds	13	97	1,267	15,206	765	9,942							
	FCEA Total Budgeted Positions - All	13	97	1,267	15,206	765	9,942	9,942	8,188	18,130	15,206	15,206	15,206	
	1 CEA Total Budgeted T Ostilons - All	10	31	1,207	13,200	700	3,342	3,342	0,100	10,130	13,200	13,200	13,200	
6	Health Reimbursement Arrangement													
							Deferred							
							Cost							
	FCEA Total Budgeted Positions - General Fund						65,444							
	FCEA Total Budgeted Positions - All Funds						65,444	1	l l					l l

## Summary Analysis of MOU Unit 03 FCEA

									Budget Cash Basis				
										Impacts	Impacts	Impacts	
							FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Future
	No.	Avg Salary Inc.	Salary Inc.	12 Month	Avg Per	Total	Cost	Cost	MOU	Cost	Cost	Cost	Deferred Liab.
	Employees	per Month	per Month	5.25% Increase	<b>Employee</b>	Cost	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	(Savings)	Cost/(Savings)
FCEA Total Budgeted Positions - All						65,444							65,444
Total MOU costs (savings)							3,029,294	2,494,713	5,524,007	4,633,037	4,633,037	4,633,037	65,444