

Summary Analysis of MOU Unit 03 FCEA

General Fund - Budget Cash Basis								
	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 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	

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							Budget Cash Basis						
										Impacts	Impacts	Impacts	
							FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Future
							Cost	Cost	MOU	Cost	Cost	Cost	Deferred Liab.
							(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	(Savings)	Cost/(Savings)
1	FY 2026												
	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
2	Wastewater & Water Certificate Pay												
		No. Employees	Avg Increase per Month	Total Increase per Month	12 Month Increase	Avg Per Employee	Total 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
3	Storeskeeper Certificate Pay												
		No. Employees	Avg Increase per Month	Total Increase per Month	12 Month Increase	Avg Per Employee	Total 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
4	CCIA Certificate Pay												
		No. Employees	Emp Cost per Month	Cost per Month	Cost per Year	Avg Per Employee	Total 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
5	Call Back - 2-hr Minimum												
		No. Employees	Emp Cost per Month	Cost per Month	Cost per Year	Avg Per Employee	Total 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
6	Health Reimbursement Arrangement												
		Deferred Cost											
	FCEA Total Budgeted Positions - General Fund						65,444						
	FCEA Total Budgeted Positions - All Funds						65,444						

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							Budget Cash Basis						
										Impacts	Impacts	Impacts	
							FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Future
							Cost	Cost	MOU	Cost	Cost	Cost	Deferred Liab.
							(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	(Savings)	Cost/(Savings)
No.	Avg Salary Inc.	Salary Inc.	12 Month	Avg Per	Total								
Employees	per Month	per Month	5.25% Increase	Employee	Cost								
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