

							Budget Cash Basis						
										Impacts		Impacts	
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Future
							Cost	Cost	Cost	MOU	Cost	Cost	Deferred Liab.
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)
<b>FY 2021</b>													
1	<b>3% Lump Sum Retro Pay</b>												
	FCEA Total Budgeted Filled Positions - General Fund	490	2,402,609	1,273,050	187	1,331	652,220						
	FCEA Total Budgeted Filled Positions - All Funds	909	4,250,056	2,281,398	187	1,286	1,168,826						
	FCEA Total Budgeted Filled Positions - All	909	4,250,056	2,281,398	187	1,286	1,168,826	1,168,826	0	0	1,168,826		
<b>FY 2022</b>													
2	<b>3% Wage Increase - Effective 12/6/2021</b>												
		<b>No. Employees</b>	<b>Avg Salary per Month</b>	<b>Total Salary per Month</b>	<b>9 Month 3% Increase</b>	<b>Avg Per Employee</b>	<b>Total Cost</b>						
	FCEA Total Budgeted Filled Positions - General Fund	490	5,032	2,465,787	758,134	1,766	865,134						
	FCEA Total Budgeted Filled Positions - All Funds	909	4,798	4,360,971	1,330,985	1,672	1,519,446						
	FCEA Total Budgeted Filled Positions - All	909	4,798	4,360,971	1,330,985	1,672	1,519,446	1,519,446	1,519,446	1,519,446	4,558,338	1,519,446	1,519,446
<b>FY 2023</b>													
3	<b>Uniform Allowance - Effective 12/6/2021</b>												
		<b>No. Employees</b>	<b>Allowance per Month</b>	<b>Allowance Inc per Month</b>	<b>Increase per Month</b>	<b>Avg Per Employee</b>	<b>Total Cost</b>						
	General Fund	130	8,485	9,381	896	83	10,752						
	All Funds	131	8,560	9,463	903	83	10,836						
	FCEA Total Budgeted Filled Positions - All	131	8,560	9,463	903	83	10,836	5,835	10,836	10,836	27,507	10,836	10,836
4	<b>3% Wage Increase - Effective 7/1/2022</b>												
		<b>No. Employees</b>	<b>Avg Salary per Month</b>	<b>Total Salary per Month</b>	<b>12 Month 3% Increase</b>	<b>Avg Per Employee</b>	<b>Total Cost</b>						
	FCEA Total Budgeted Filled Positions - General Fund	490	5,379	2,635,640	1,844,589	2,533	1,241,370						
	FCEA Total Budgeted Filled Positions - All Funds	909	5,120	4,653,790	3,258,763	2,428	2,207,155						
	FCEA Total Budgeted Filled Positions - All	909	5,120	4,653,790	3,258,763	2,428	2,207,155	0	2,207,155	2,207,155	4,414,310	2,207,155	2,207,155
<b>FY 2024</b>													
5	<b>3% Wage Increase - Effective 7/1/2023</b>												





							Budget Cash Basis							
										Impacts		Impacts		
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Future	
							Cost	Cost	Cost	MOU	Cost	Cost	Deferred Liab.	
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)	
All Funds	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost								
	893	28,570											(851,922)	
							0	0	0	0	0	0		
<b>Total MOU costs (savings)</b>							909	1,525,281	3,737,437	5,749,517	11,012,235	5,840,527	5,846,441	(446,403)

## Summary Analysis of MOU Unit 03 FCEA

<b>General Fund - Budget Cash Basis</b>									
<b>FY 2021</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	<b>3% Lump Sum Retro Pay</b>	652,220				652,220			
	<b>Subtotal</b>	652,220	0	0		652,220	0	0	
<b>FY 2022</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	<b>3% Wage Increase - 11/1/2021</b>		865,134	865,134	865,134	2,595,402	865,134	865,134	
3	<b>Uniform Allowance Increase - 12/6/2021</b>		5,790	10,836	10,836	27,462	10,836	10,836	
	<b>Subtotal</b>	0	870,924	875,970	875,970	2,622,864	875,970	875,970	
<b>FY 2023</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
4	<b>3% Wage Increase - 7/1/2022</b>			1,241,370	1,241,370	2,482,740	1,241,370	1,241,370	
	<b>Subtotal</b>	0	0	1,241,370	1,241,370	2,482,740	1,241,370	1,241,370	
<b>FY 2024</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
5	<b>3% Wage Increase - 7/1/2023</b>				1,141,165	1,141,165	1,141,165	1,141,165	
	<b>Subtotal</b>	0	0	0	1,141,165	1,141,165	1,141,165	1,141,165	
<b>FY 2025</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
6	<b>Step Only Increase</b>					0	56,034	56,034	
	<b>Subtotal</b>	0	0	0	0	0	56,034	56,034	
<b>FY 2026</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
7	<b>Step Only Increase</b>					0	0	4,728	
	<b>Subtotal</b>	0	0	0	0	0	0	4,728	
<b>Total MOU costs (savings)</b>		0	870,924	2,117,340	3,258,505	6,246,769	3,314,539	3,319,267	

## Summary Analysis of MOU Unit 03 FCEA

<b>All Funds - Budget Cash Basis</b>									
<b>FY 2021</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	<b>3% Lump Sum Retro Pay</b>	1,168,826				1,168,826			
	<b>Subtotal</b>	1,168,826	0	0		1,168,826	0	0	
<b>FY 2022</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	<b>3% Wage Increase - 11/1/2021</b>		1,519,446	1,519,446	1,519,446	4,558,338	1,519,446	1,519,446	
3	<b>Uniform Allowance Increase - 12/6/2021</b>		5,835	10,836	10,836	27,507	10,836	10,836	
	<b>Subtotal</b>	0	1,525,281	1,530,282	1,530,282	4,585,845	1,530,282	1,530,282	
<b>FY 2023</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
4	<b>3% Wage Increase - 7/1/2022</b>			2,207,155	2,207,155	4,414,310	2,207,155	2,207,155	
	<b>Subtotal</b>	0	0	2,207,155	2,207,155	4,414,310	2,207,155	2,207,155	
<b>FY 2024</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
5	<b>3% Wage Increase - 7/1/2023</b>				2,012,080	2,012,080	2,012,080	2,012,080	
	<b>Subtotal</b>	0	0	0	2,012,080	2,012,080	2,012,080	2,012,080	
<b>FY 2025</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
6	<b>Step Only Increase</b>					0	91,010	91,010	
	<b>Subtotal</b>	0	0	0	0	0	91,010	91,010	
<b>FY 2026</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
7	<b>Step Only Increase</b>					0	0	5,914	
	<b>Subtotal</b>	0	0	0	0	0	0	5,914	
<b>Total MOU costs (savings)</b>		0	1,525,281	3,737,437	5,749,517	11,012,235	5,840,527	5,846,441	