

PESPA CBA AGREEMENT -COST ANALYSIS - 11-2-2022

**Year 1 (FY24): Schedule Adjustment 4.50% IA, 3.00% Tutor, (5.2% avg increase); Year 2 (FY25): Schedule Adjustment 4.0% IA, 3.00% Tutor (4.2% avg increase)
Year 3 (FY26): Schedule Adjustment 3.50% IA, 3.00% Tutor (4.3% avg increase).**

Health Insurance: Keep current plans, change all RX from 3 tier to 6 tier. PSD Cost max per IA, YR1 \$7500 for AB20, IPDED or SOS Plan.
YR2 and YR3 PSD Cost increases to equal same premium cost share as Year1.

SALARIES	FY23 Base	FY24 Proposed Agreement			FY25 Proposed Agreement			FY26 Proposed Agreement		
		Salaries	\$ Change	% Change	Salaries	\$ Change	% Change	Salaries	\$ Change	% Change
Base Salaries	1,683,410	1,759,112	75,702	4.85%	1,840,627	81,514	4.62%	1,917,844.31	77,217.75	4.18%
Special Stipend (0.45 cents to .60 cents)	0	4,179	4,179	0.00%	4,179	0	0.00%	4,179	0	0.00%
Certified (0.40 cents to .45 cents)	0	1,796	1,796	0.00%	1,796	0	0.00%	1,796	0	0.00%
Other Cost Items (accum sick)	0	0	0	0.00%	500	500	0.00%	500	0	0.00%
TOTAL SALARIES	\$ 1,683,410	\$ 1,765,087	\$ 81,677	4.85%	\$ 1,847,102	\$ 82,014	4.65%	\$ 1,924,319.26	\$ 77,217.75	4.18%
BENEFITS		Benefits	\$ Change	% Change	Benefits	\$ Change	% Change	Benefits	\$ Change	% Change
FICA	128,781	135,029	6,248	4.85%	141,303	6,274	4.65%	147,210	5,907	4.18%
NHRS	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Work Comp	7,626	7,996	370	4.85%	8,367	372	4.65%	8,717	350	4.18%
Health Insurance	76,500	89,781	13,281	17.36%	94,193	4,412	4.91%	98,809	4,616	4.90%
TOTAL BENEFITS	\$ 212,907	\$ 232,806	\$ 19,899	9.35%	\$ 243,864	\$ 11,058	4.75%	\$ 254,737	\$ 10,873	4.46%
NET COST OF PROPOSAL	\$ 1,896,317	\$ 1,997,893	\$ 101,576	5.36%	\$ 2,090,965	\$ 93,072	4.66%	\$ 2,179,056	\$ 88,091	4.21%