



NASSAU COUNTY LEGISLATURE  
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### Inter-Departmental Memo

To: Hon. Richard Nicoletto, Presiding Officer  
Hon. Kevan Abrahams, Minority Leader  
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director  
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "M. Chalmers", written over a circular stamp or mark.

Date: September 15, 2023

Re: Memorandum of Understanding between Nassau County and the Civil Service Employees Association (CSEA)

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The Office of Legislative Budget Review (OLBR) has prepared this report to provide an estimated fiscal cost for Clerk Item #269-23, which is a Memorandum of Understanding (MOU) between Nassau County and the Civil Service Employees Association (CSEA). The prior agreement expired on December 31, 2017, and this MOU ends a long period without a labor contract being in place. This MOU also includes the Nassau Community College (NCC) however, for the purposes of this cost analysis, OLBR and the Administration have only included the financial impact to the County.

If this MOU with CSEA is passed, the only remaining expired contracts will be with the Correction Officers Benevolent Association (COBA) and the Investigators Police Benevolent Association (IPBA). The CSEA MOU will be the fourth ratified contract that the County has entered into with a union since all the CBAs expired in FY 17. Previously, the County signed labor agreements with all three Police Unions, the Superior Officer's Association (SOA), the Detectives Association Inc. (DAI) and most recently with the Police Benevolent Association (PBA).

The Nassau Interim Finance Authority (NIFA) will still need to approve this MOU, and if approved, it will be incorporated into one consolidated Collective Bargaining Agreement (CBA) within six months of its final ratification. The Administration has informed OLBR, that they

anticipate support from NIFA because the Control Board, through their hired Labor Specialist, Mr. Dellaverson, was a lead negotiating agency for this CBA. Therefore, NIFA is aware of all the terms and the financial impact of this MOU.

The term of this CBA is for the period commencing January 1, 2018, through December 31, 2030. The timeline differs from the prior negotiated contracts, which included a shorter duration with an expiration date of June 30, 2026. However, in an effort to show that it remains consistent with the bargaining pattern of the current agreements with PBA, DAI and SOA, the Administration has separated the financial impact of the CSEA contract into two-time frames. Phase 1 provides costs of the Agreement through June 30, 2026; to clearly compare the bargaining patterns with the already settled police agreements. Phase 2 reflects the timeframe through December 31, 2030, to reflect the costs that are beyond the expiration of the current Police contracts. The **Administration's** cost of both phases is illustrated in the table below.

CSEA \$\$ in millions County Workforce January 1, 2018 through December 31, 2030 (13 Year Term)											
Proposal	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Wage Increases - 15.40% (Phase 1)	3.8	11.5	20.3	29.3	39.5	52.1	58.5	58.5	58.5	58.5	58.5
NCC - Schedule C (Phase 1)					29.3	30.4	31.5	32.6	33.8	35.0	36.4
County Service Stipend (> 15 Years)					4.6	4.7	4.9	5.0	5.1	5.3	5.3
Excelsior 1/1/24					(24.4)	(24.4)	(24.4)	(24.4)	(24.4)	(24.4)	(24.4)
Additional Premium Savings					(35.3)	(4.5)					
Lump Sum - Full-time				13.2							
Lump Sum - Part-time				0.5							
HRA Contribution (Phase 1)					4.0	5.0	4.0	4.0	4.0	4.0	4.0
Vacation - 2 Day Reduction					(1.5)	(1.5)	(1.5)				
Additional 15 Minutes Per Workday					(8.3)	(8.3)	(8.3)	(8.3)	(8.3)	(8.3)	(8.3)
20 Year Health Vesting (post 6/30/26)								(0.1)	(0.3)	(0.5)	(0.7)
Termination Payment Schedule					(0.1)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
<b>Sub-Total Annual Net</b>	<b>3.8</b>	<b>11.5</b>	<b>20.3</b>	<b>43.0</b>	<b>7.9</b>	<b>53.3</b>	<b>64.2</b>	<b>66.8</b>	<b>67.9</b>	<b>69.1</b>	<b>70.3</b>
Proposal	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Wage Increases (Phase 2)											
8/1/26 2.50%							11.0	12.0	12.0	12.0	12.0
9/1/27 2.50%								10.3	12.3	12.3	12.3
10/1/28 2.50%									9.5	12.6	12.6
11/1/29 2.85%										9.8	14.8
NCC - Schedule C (Phase 2)							10.5	21.7	22.5	23.4	24.3
HRA Contribution (Phase 2)							0.5	1.5	2.0	2.0	2.0
Vacation - Provision Sunset								1.5	1.5	1.5	1.5
<b>Sub-Total Annual Net</b>							<b>22.0</b>	<b>47.0</b>	<b>59.8</b>	<b>73.6</b>	<b>79.5</b>
<b>Cumulative Total</b>	<b>3.8</b>	<b>15.3</b>	<b>35.6</b>	<b>78.6</b>	<b>86.4</b>	<b>139.8</b>	<b>225.9</b>	<b>339.7</b>	<b>467.3</b>	<b>610.0</b>	<b>759.8</b>

The longer term is seen as providing stability in the labor force as well as with the budget process. As reflected in the table above, the Administration estimates the total cost to be roughly **\$759.8 million**. OLBR's estimated cost of the contract will be discussed and compared later in the report.

The discussion on the next page provides the estimated cost impact of the new agreement from the status quo, as well as highlights of the key provisions of the MOU. For the latter, OLBR engaged the Administration to ensure that the interpretation of the MOU was as intended.

### Wage Increases

The table below reflects the scheduled General Wage Increases (GWI), as proposed in the Agreement:

<b>Proposed MOU Agreement</b>		
<b>Phase</b>	<b>Date</b>	<b>GWI</b>
<u>Phase 1</u>	July, 1 2020	2.00%
	July, 1 2021	2.00%
	July, 1 2022	2.50%
	July, 1 2023	2.00%
	July, 1 2024	3.00%
	July, 1 2025	3.00%
<u>Phase 2</u>	August 1, 2026	2.50%
	September 1, 2027	2.50%
	October 1, 2028	2.50%
	November 1, 2029	2.85%

Through **Phase 1** of the contract, wages for all active CSEA members will be increased annually by the GWI in July of each year, based on the percentages reflected in the table above through July 1, 2025. Through **Phase 2** of the contract, all members will receive a 2.5% GWI every 13 months, which are due to occur on August 1, 2026, September 1, 2027, and October 1, 2028. During the last year of the contract, members will receive a 2.85% GWI on November 1, 2029.

After the ratification of this agreement, current CSEA employees will receive retroactive payouts from July 1, 2020. In addition, their salaries will jump to the wages effective as of July 1, 2023, which includes the compounded impact of the prior years' (2020-2022) GWIs from this MOU. In addition to the GWI increases above, members will continue to receive their eligible step increases which will boost salaries significantly. A key component of this MOU is the consolidation of all new salary charts with higher wages.

The impact of the compounded raises along with retroactive payments will boost salaries and help recruit and retain employees. The Administration and the Union believe the increased salary scale will rectify some of the recruitment challenges in many County departments. The County is replacing the existing "C" and "D" salary schedules with new schedules that will be slowly phased into one unified CSEA graded salary plan by July 2026. Additional details pertaining to the salary schedules will be further discussed under the "salary schedule" provision.

### Financial Impact

The chart on the next page provides OLBR's projected costs and savings of the contract by fiscal year. OLBR estimates the net costs associated with the contract to be approximately **\$765.7** million. In addition to the GWI, the costs include the associated changes from the new salary schedules and inflators. Costs of approximately \$1,045.8 million are reduced by anticipated savings of \$280.1 million, from concessions in the contract for a net cumulative cost of \$765.7 million. The majority of the savings results from the change in NYSHIP's health care coverage, which will be discussed under the "Health Insurance" provision section.

**CSEA Labor Contract Analysis (millions)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
<b>Projected Cost</b>												
Total GI Wage & Salary Schedule Growth	3.9	11.8	20.9	30.2	70.7	86.0	111.7	134.8	148.3	162.7	176.9	958.0
Lump Sum Payment	0.0	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.7
15 Year Stipend	0.0	0.0	0.0	0.0	5.0	5.1	5.1	5.3	5.4	5.5	5.6	37.1
Health Reimbursement Contribution	0.0	0.0	0.0	0.0	4.0	5.0	4.5	5.5	6.0	6.0	6.0	37.0
<b>Subtotal Costs</b>	<b>3.9</b>	<b>11.8</b>	<b>20.9</b>	<b>43.9</b>	<b>79.7</b>	<b>96.1</b>	<b>121.4</b>	<b>145.6</b>	<b>159.7</b>	<b>174.3</b>	<b>188.6</b>	<b>1,045.8</b>
<b>Projected Offsets</b>												
Health Insurance Savings*	0.0	0.0	0.0	0.0	(59.7)	(28.9)	(24.4)	(24.4)	(24.4)	(24.4)	(24.4)	(210.4)
Reduce two Vacation/Personal Days	0.0	0.0	0.0	0.0	(2.1)	(2.3)	(2.5)	0.0	0.0	0.0	0.0	(7.0)
Eliminate 15 Minutes from Workday	0.0	0.0	0.0	0.0	(7.1)	(7.5)	(8.0)	(8.4)	(8.7)	(9.0)	(9.2)	(57.9)
Termination Payment Schedule	0.0	0.0	0.0	0.0	(0.1)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(2.8)
20 Year Health Vesting	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.4)	(0.5)	(0.5)	(0.5)	(2.1)
<b>Subtotal Savings</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(69.0)</b>	<b>(38.9)</b>	<b>(35.5)</b>	<b>(33.7)</b>	<b>(34.0)</b>	<b>(34.3)</b>	<b>(34.6)</b>	<b>(280.1)</b>
Estimated Contract Cost By Year	3.9	11.8	20.9	43.9	10.7	57.2	85.8	111.9	125.7	139.9	153.9	765.7
<b>Net Cumulative Contract Cost By Year</b>	<b>3.9</b>	<b>15.7</b>	<b>36.6</b>	<b>80.5</b>	<b>91.2</b>	<b>148.4</b>	<b>234.2</b>	<b>346.2</b>	<b>467.9</b>	<b>596.1</b>	<b>765.7</b>	

\*Health Insurance Savings is based on the Administration's Estimate

Although the methodologies may differ for specific categories, over the 13-year term of the contract, OLBR's net cumulative cost is only roughly \$6.0 million higher than the Administration's and NIFA's estimated figure of \$759.8 million. The difference results from higher inflators used by OLBR to calculate the final costs. Both the Administration and OLBR used inflators to factor in the salary extras such as holiday, overtime, termination, and pension, among others. OLBR's inflators, which were based on the latest actual three-year average compiled from the County's W-2 data file, were slightly higher than the Administration, accounting for much of the difference.

The following are highlights of some key provisions of the contract:

**Salary Schedule**

The total cost resulting from the salary changes is estimated to be \$958.0 million. The County agrees to replace the existing "C" and "D" salary schedules that have been in place since the expiration of the CSEA agreement on December 31, 2017. The current County "C" schedule is for employees who were hired on or after January 1, 1997, but prior to April 1, 2014. The current County "D" schedule is for employees hired on or after April 1, 2014, and is the schedule that a new hire would currently be placed on, prior to this proposed MOU.

Effective January 1, 2024, the current salary schedules will be increased to 60% of the difference between the Nassau Community College's (NCC) Schedule "C" plan and the current salary schedules. The new salary chart is appealing because the percentage impact for a new hire on this new schedule compared to the current "D" schedule, ranges between 13.8% through 28.2% depending on step and grade; with wage values growing by a minimum of \$5,805 for a starting salary at OA/OB in a low grade to roughly \$27,216 for a Top Step 11 in the highest grade. Appendix A shows the percentage and associated dollar impact by grade of the change in the employee's salary as of January 1, 2024.

After a 2½ year term on the 60% schedule, effective on July 1, 2026, the existing salary schedules will move to 100% of the difference between NCC Schedule "C" and all the existing County salary schedules. The difference in current starting salary compared to the new salary chart on August

1, 2026, ranges from 27.3% to 53.5%; with wage values growing by \$11,011 for a starting salary in the lowest grade to roughly \$54,035 for the Top Step in the highest grade. Appendix B reflects this percentage impact by grade of the change in the employee's salary on August 1, 2026.

To provide an example of the magnitude of the chart change, the current salary of a Grade 10 step 5 employee on the current Schedule "D" would increase by \$14,758, or 29.2% by **January 1, 2024** (refer to Appendix A). The same employee's salary would grow by 55.4% at the same step by **August 1, 2026** (refer to Appendix B). Hiring and retention will improve greatly under the new charts which had been an impediment with the current chart.

However, OLBR has brought to the Administration's attention that certain grades and steps on the new CSEA Salary Schedules (mainly the initial steps) may not comply with Nassau County's Living Wage Law and/or NYS Minimum Wage law. Nassau County's Living Wage Law currently requires a minimum hourly wage of \$16.12 per hour. The Living Wage will increase on August 1 of each year by a measure of the Consumer Price Index (CPI), commonly referred to as inflation. New York State Minimum Wage in Nassau County will rise to \$17.00 per hour on January 1, 2026, and then each January thereafter will increase by a measure of CPI. All employers in Nassau County are required to pay the higher of these two hourly wages.

The Administration explained that "the Living Wage law is addressed by the Department of Human Resources." And the County will be complying as the current practice of a supplemental payroll, also known as a "Living Wage Allowance," will continue for employees who are not compensated as per the minimum wage and living wage laws. This will be an added cost for the County but is expected to be minimal.

### **Lump Sum Payment**

Every full-time CSEA member scheduled to work at least 35 hours per week, shall receive a signing bonus of \$3,000. Full-time employees scheduled to work less than 35 hours per week will receive a signing bonus of \$1,000 except for part-time and seasonal employees who shall receive a bonus of \$250. Signing bonus shall be paid to each eligible employee in active status on the date of full and final ratification. OLBR is projecting a lump sum payment cost of \$13.7 million in FY 23.

### **Retroactive Wages (FY 20, FY 21, FY 22 and FY 23)**

Every active employee, and any employee who is deceased or retired prior to the ratification date, will receive payment for service under the above schedule of General Wage Increases. The cost for FY 20, FY 21 and FY 22 is approximately \$36.6 million. The cost for FY 23 could be up to \$30.2 million, depending on the timing of payments. The Administration has stated that these payments will be made before the end of FY 23. There are no additional retroactive adjustments for wages for any other prior period. This expense is already captured in the GWI calculations previously discussed above and is not an additional cost.

### **Stipend-Fifteen Years**

Every member of the bargaining unit, who has attained at least fifteen years of service as a Nassau County employee, as of January 1, 2024, shall receive an annual stipend of \$2,000. The stipend will increase by the GWIs thereafter and will be considered as part of the base earnings, for

purposes of all premium pay calculations. Every eligible member of the bargaining unit after January 1, 2024, will receive the stipend, at the then prevailing rate. The cost associated with this clause, over the term of the contract, is approximately \$37.1 million through FY 30.

**Health Insurance - Excelsior**

Effective by January 1, 2024, all active and retired employees represented by the Union will have their health coverage provided by the New York State Health Insurance Program (NYSHIP) Excelsior Plan. Approximately 75.1% of the expected savings from this MOU are from the change in health insurance coverage and based off an actuary report commissioned by the Administration. The new coverage applies to the employee, spouse, and dependents for all active employees and retirees. The Excelsior Plan is an option within the NYSHIP program that includes the same network providers, which according to the union, offers public employers and their employees affordability including many of the same features and benefits of the Empire Plan. The savings to the County will result from decreased premium costs as the plan requires higher copays and deductibles compared to the Empire Plan.

According to the Administration, the current Empire and Blue Cross Blue Shield coverages will be removed and replaced by Excelsior, but coverage remains under the NYSHIP umbrella. It has been explained, as per New York State Department of Civil Service, that the County cannot change the coverage for only a portion of the workforce, since NYSHIP requires that the coverage must be replaced for the entire Employer’s unit (active and retirees).

Currently there are significant rate differences between the Empire and Excelsior plans. If the savings are calculated on a straight-line method, taking the variance between the cost of the two plans for the current County’s active headcount and the retirees, OLBR estimates that these savings based on the current premiums could be more than double the Administration’s estimate of \$210.4 million used in the summary report. The table below compares the current annual health insurance rates for the Empire plan compared to the Excelsior plan for active, retired and Medicare eligible employees:

<b>2023 Empire vs. Excelsior Rates</b>			
<b>Actives and Non-Medicare Eligible Retirees</b>			
<b>Plan</b>	<b>Empire</b>	<b>Excelsior</b>	<b>Difference</b>
Family	37,070	25,174	(11,896)
Individual	15,700	13,159	(2,541)
<b>Medicare Eligible Retirees</b>			
Medicare Individual	5,564	864	(4,700)
Medicare Family (1 primary)	15,898	4,420	(11,478)
Medicare Family (2 or more primary)	14,503	2,992	(11,510)
*Medicare Individual - only one enrollee who is Medicare primary.			
*Medicare Family 1 -Family at least two persons, but only one Medicare primary.			
*Medicare Family 2 -Family at least two persons, with two Medicare primary.			

The Administration hired an actuarial consultant, to review the cost implications of this transition. OLBR was informed by the Administration that the entire savings cannot be realized, since there are many other factors that need to be taken into consideration, which will redistribute as well as

diminish the values. The Administration reviewed with OLBR a draft of the consultant's report that provides a summary of the potential savings from switching health insurance plans.

According to the consultant's report, the potential projected savings, based on the current premium structure, before any adjustments are made is roughly \$222.1 million in the first three years (2024-2026).

However, according to the consultant's report, significant discounts need to be applied, which offset the stated savings from the current premium structure. The Administration points out adjustments for geographic area, County demographics, the future changing enrollment ratio between single and family plan as well as adjusting for the current employees who were hired after April 2014 and contribute 15% towards their plan.

Over the entire 13-year term of the contract, after all the above deductions are made, the total initial estimated savings of \$537.7 million is reduced by \$308.1 million to an adjusted savings total of \$229.7 million. According to the Administration, they removed an additional \$19.3 million to reduce the savings for the College portion, which results in a figure of roughly \$210.4 million.

The Administration further provided the bullets below to explain why these adjustments were needed:

- “The underwriting multiple (family premium divided by individual premium) for the non-Medicare plan is significantly understated compared to industry norms. This will have to be adjusted with the large influx of new members.
- The pricing relativity (cost-sharing) between the Excelsior Plan and the Empire Plan is understated.
- With the influx of CSEA, this statewide plan becomes influenced by the higher downstate cost of services”.

In order to be conservative and not overstate the value of the savings, OLBR has included the Administration's discounted value, based on the actuarial consultant's report, which is estimated to be roughly \$210.4 million. The Administration assumes that the savings will be roughly \$59.7 million in FY 24 and \$28.9 million in FY 25, thereafter the value decreases to \$24.4 million annually from FY 26 through FY 30.

The MOU includes a provision regarding this change in health insurance coverage which states “in the event that any aspect of the transition to NYSHIP Excelsior is determined to be impermissible by a Court of competent jurisdiction or an action from the New York State Department of Civil Service, this Agreement will reopen to allow the parties to refashion the Agreement to ensure the net costs of the Agreement are equivalent to the net costs before such determination of impermissibility was made”.

The analysis includes \$37.0 million in costs for **Health Care Contributions**. With the transition to this new coverage, the County will also create a Health Reimbursement Arrangement (HRA) with an annual contribution of \$4.0 million (pro-rata on a monthly basis). The Union and the County will design, jointly the disbursement process but the County's contribution is fixed at \$4.0

million per year. The County will make a one-time contribution of \$1.0 million to the HRA on or about July 1, 2025. The fixed annual contribution (pro-rata on a monthly basis) will be increased to \$5.0 million on July 1, 2026 and \$6.0 million on July 1, 2027 and annually thereafter. These amounts will be reviewed based on experience during FY 24 and FY 25 to determine if the intent of the parties is being served.

Employees who maintain alternative health insurance coverage, will have the option to opt-out of health care coverage with the County effective in the FY 23 plan year. They will be eligible to receive an annual opt-out payment of \$2,000 for waived individual coverage, and \$4,000 for waived family coverage. This is an increase from the current maximum of \$500 for individual and \$2,000 for family.

As part of the agreement, the flexible spending program (FSA 125) will be made available to the bargaining unit, as soon as possible, after full and final ratification.

### **Rules – Vacation Leave and Personal Leave**

Each full-time employee (except School Crossing Guards) shall be entitled to a merged time off bank inclusive of vacation leave and personal leave. This bank will be posted to the employees' benefit each year, in advance, on January 1. In exchange for which, current contractual entitlements shall be reduced by **two** days per year, per employee, after he/she has attained three years or more of service.

This provision does not modify any existing rules or policies relating to utilization of leave balances. In the absence of a separate agreement, this provision, in its entirety, will sunset (become inoperative) after the FY 26 vacation year. OLBR includes a total savings of \$7.0 million for the additional two days worked per year for the years FY 24 - FY 26.

### **Workday Extension**

The regular workday shall be lengthened by 15 minutes attached at the end of the daily schedule for a total of seven hours per appearance. This increase in work time will not increase any compensation nor diminish any overtime rate. The current practice of excusing lateness of less than six minutes shall be eliminated. OLBR has calculated a savings of \$57.9 million for this provision.

### **Rules – 20 Year Health Care Vesting**

Effective on and after June 30, 2026, only employees who retire with at least 20 years of County service will be eligible to continue health benefits in retirement. However, through June 29, 2026, the service requirement remains 10 years. Disability retirees will continue to receive health benefits under the rules in effect on January 1, 2018.

Currently, the County only requires a minimum of ten years of service to receive retirement health benefits. OLBR has estimated that the savings, which grow annually, in the health insurance costs from the 20-year service requirement to be roughly \$2.1 million through 2030. In addition, the Administration further takes the position that this provision will reduce the County's liability for the Other Post Employment Benefits (OPEB) filing that is required under GASB 45.



### **Rules – Termination Pay**

Terminal pay may be paid in a single lump sum or in three equal annual installments, at the employee's option. All terminal payments shall be paid at the rate of pay earned at the time of retirement. Terminal pay will be capped at one and one-half years of salary for any member of the bargaining unit hired on or after the date of execution of this Agreement. The County will make best efforts to make such termination payments within 60 days of the employee's termination date. In addition to the new termination cap for new members, this provision eliminates post-retirement GWIs from all termination payments. OLBR has estimated savings of \$2.8 million over the life of this contract as a result of this provision.

### **Additional Rules**

The following highlights additional Rules of the Contract:

- The County shall establish a supplemental payroll to be paid to employees bi-weekly in the week following the existing payroll period. Such supplemental payroll shall include the timely payment of overtime wages incurred during the regular payroll period.
- The County may implement a fully electronic payroll subject to the constraints of the New York State Labor Law. The electronic payroll will obligate direct deposit of pay and pay advice (pay stubs) available electronically. This provision will not be effective until agreed upon by organizations representing at least half of the County's represented work force.
- Subject to legal and administrative constraints, the Employer will establish a 401(a) program.
- "Emergency Leave" provisions shall be revised to limit future applicability to four days for any occurrence (Section 44-14 Absence- Extraordinary Circumstances).

### **Other Provisions**

The parties will meet after member ratification of this Agreement to review any special circumstances pertaining to members of the bargaining unit currently participating in EmblemHealth-HIP or VYTRA. This review will analyze the viability of any option which does not conflict with this Agreement and the rules of the New York State Department of Civil Service.

The Parties have participated jointly in the negotiation and drafting of this Agreement and the parties have availed themselves of the advice of counsel. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the parties and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement.

### **Reopener Clause**

This agreement does not include a reopener clause.

### **Conclusion**

The proposed MOU ends nearly a six-year stalemate where no contract has been in effect between the County and CSEA. The Union asserts that this MOU will provide more competitive wages as well as stability to employees and help reduce the hiring constraints that have made it difficult to

recruit and retain employees; the County asserts that there will be fiscal consistency, and as such, the MOU should harmonize the relationship between both parties. The MOU was approved by the voting union members and leadership by roughly a 79% approval vote (2,321 to 614).

The Administration has affirmed that the proposed MOU conforms with NIFA requirements, and the Agreement was negotiated with NIFA being a party to the terms and cost estimates from the MOU. As such, it is expected that the agreement will gain the support of the Control Board. If this Agreement passes, the only remaining expired contracts will be with COBA and the IPBA. The County will now have MOUs in effect with CSEA and all three Police Unions (PBA, DAI and SOA).

OLBR estimates the cost of the MOU to be approximately a net of \$765.7 million over the term covered by the Agreement which is close to NIFA and the Administration's estimate. In exchange for the new and more attractive salary charts, a signing bonus, retro pay, stipend and an HRA contribution, the CSEA union members will transition to the Excelsior Plan which will offer large savings to the County to offset the costs.

Furthermore, the costs were anticipated when the FY 23 operating budget was drafted and as such there is funding to absorb the award in the current budget.

cc: Arthur Walsh, Chief Deputy Executive  
Andrew Persich, Budget Director, OMB  
Tatum Fox, Deputy County Executive  
Dennis Steiner, Senior Budget Examiner  
Chris Ostuni, Majority Counsel  
Meredith Hughes, Legal Director and Deputy Majority Counsel  
Michele Darcy, Minority Finance Director  
Cecilia Capers, Deputy Minority Counsel  
Michael Pulitzer, Clerk of the Legislature  
James Darcy, Counsel to the Legislative Clerk

# Appendix A

## Percentage Difference In Starting Salary By January 2024

Grade	0A	0B	1	2	3	4	5	6	7	8	9	10	11
	1ST 1/2	2ND 1/2	2RD YR	3TH YR	4TH YR	5TH YR	6TH YR	7TH YR	8TH YR	9TH YR	10TH YR	11TH YR	12TH YR
301	28.2%	27.1%	34.6%	33.4%	32.8%	32.1%	31.5%	31.4%	31.4%	16.2%	16.2%	16.2%	13.8%
302	27.9%	26.9%	34.4%	33.2%	32.5%	31.9%	31.3%	31.2%	31.1%	16.2%	16.2%	16.2%	13.8%
303	27.6%	26.6%	34.1%	32.9%	32.3%	31.7%	31.1%	31.0%	30.9%	16.2%	16.2%	16.2%	13.8%
304	27.3%	26.4%	33.9%	32.7%	32.1%	31.5%	30.8%	30.8%	30.7%	16.2%	16.2%	16.2%	13.8%
305	27.0%	26.1%	33.7%	32.5%	31.8%	31.2%	30.6%	30.5%	30.4%	16.2%	16.2%	16.2%	13.8%
306	26.7%	25.8%	33.4%	32.2%	31.6%	31.0%	30.3%	30.2%	30.2%	16.2%	16.2%	16.2%	13.8%
307	26.3%	25.5%	33.2%	32.0%	31.3%	30.7%	30.1%	30.0%	29.9%	16.2%	16.2%	16.2%	13.8%
308	25.9%	25.2%	32.8%	31.7%	31.0%	30.4%	29.8%	29.7%	29.6%	16.2%	16.2%	16.2%	13.8%
309	25.5%	24.9%	32.5%	31.3%	30.7%	30.1%	29.5%	29.4%	29.4%	16.2%	16.2%	16.2%	13.8%
310	25.1%	24.5%	32.2%	31.0%	30.4%	29.8%	29.2%	29.2%	29.1%	16.2%	16.2%	16.2%	13.8%
311	24.8%	24.2%	31.9%	30.7%	30.1%	29.5%	29.0%	28.9%	28.8%	16.2%	16.2%	16.2%	13.8%
312	24.4%	23.9%	31.6%	30.5%	29.9%	29.3%	28.7%	28.6%	28.6%	16.2%	16.2%	16.2%	13.8%
313	24.0%	23.6%	31.3%	30.2%	29.6%	29.0%	28.5%	28.4%	28.3%	16.2%	16.2%	16.2%	13.8%
314	23.7%	23.3%	31.0%	29.9%	29.4%	28.8%	28.2%	28.2%	28.1%	16.2%	16.2%	16.2%	13.8%
315	23.4%	23.0%	30.8%	29.7%	29.1%	28.6%	28.0%	28.0%	27.9%	16.2%	16.2%	16.2%	13.8%
316	23.1%	22.7%	30.6%	29.5%	28.9%	28.4%	27.8%	27.8%	27.7%	16.2%	16.2%	16.2%	13.8%
317	22.8%	22.5%	30.4%	29.3%	28.7%	28.2%	27.6%	27.6%	27.6%	16.2%	16.2%	16.2%	13.8%
318	22.6%	22.3%	30.2%	29.1%	28.5%	28.0%	27.5%	27.4%	27.4%	16.2%	16.2%	16.2%	13.8%
319	22.4%	22.1%	30.0%	29.0%	28.4%	27.9%	27.4%	27.3%	27.3%	16.2%	16.2%	16.2%	13.8%
320	22.2%	22.0%	29.9%	28.8%	28.3%	27.8%	27.2%	27.2%	27.2%	16.2%	16.2%	16.2%	13.8%
321	22.1%	21.9%	29.8%	28.7%	28.2%	27.7%	27.2%	27.1%	27.1%	16.2%	16.2%	16.2%	13.8%
322	22.0%	21.8%	29.7%	28.6%	28.1%	27.6%	27.1%	27.0%	27.0%	16.2%	16.2%	16.2%	13.8%
323	21.9%	21.7%	29.6%	28.5%	28.0%	27.6%	27.0%	26.9%	26.9%	16.2%	16.2%	16.2%	13.8%
324	21.7%	21.5%	29.5%	28.4%	27.9%	27.4%	26.9%	26.9%	26.9%	16.2%	16.2%	16.2%	13.8%
325	21.6%	21.4%	29.4%	28.3%	27.8%	27.3%	26.8%	26.8%	26.8%	16.2%	16.2%	16.2%	13.8%
326	21.5%	21.4%	29.3%	28.3%	27.8%	27.3%	26.8%	26.8%	26.8%	16.2%	16.2%	16.2%	13.8%
327	21.4%	21.3%	29.2%	28.2%	27.7%	27.2%	26.7%	26.7%	26.7%	16.2%	16.2%	16.2%	13.8%

# Appendix A

## Dollar Difference In Starting Salary By January 2024

Grade	0A	0B	1	2	3	4	5	6	7	8	9	10	11
	1ST 1/2	2ND 1/2	2RD YR	3TH YR	4TH YR	5TH YR	6TH YR	7TH YR	8TH YR	9TH YR	10TH YR	11TH YR	12TH YR
301	5,805	6,413	9,762	9,675	9,686	9,694	9,701	9,812	9,922	6,279	6,356	6,437	5,997
302	5,977	6,608	10,083	9,998	10,014	10,030	10,041	10,160	10,280	6,542	6,625	6,711	6,286
303	6,148	6,800	10,403	10,323	10,345	10,365	10,381	10,509	10,638	6,803	6,896	6,992	6,624
304	6,320	6,996	10,723	10,645	10,674	10,703	10,724	10,865	11,006	7,083	7,200	7,320	6,980
305	6,532	7,238	11,122	11,047	11,084	11,120	11,162	11,340	11,521	7,479	7,614	7,750	7,400
306	6,746	7,481	11,523	11,464	11,533	11,608	11,687	11,892	12,100	7,904	8,050	8,200	7,846
307	7,019	7,789	12,029	12,007	12,107	12,201	12,291	12,516	12,741	8,372	8,531	8,692	8,332
308	7,373	8,192	12,691	12,675	12,788	12,893	12,992	13,238	13,480	8,915	9,087	9,261	8,890
309	7,790	8,665	13,472	13,460	13,581	13,699	13,808	14,069	14,336	9,539	9,727	9,914	9,531
310	8,262	9,199	14,353	14,350	14,495	14,629	14,758	15,051	15,347	10,282	10,493	10,702	10,317
311	8,793	9,800	15,343	15,348	15,512	15,667	15,813	16,138	16,462	11,103	11,335	11,567	11,170
312	9,390	10,477	16,458	16,469	16,651	16,823	16,987	17,341	17,694	12,005	12,256	12,511	12,093
313	10,084	11,263	17,751	17,762	17,957	18,142	18,318	18,702	19,084	13,016	13,290	13,565	13,112
314	10,877	12,163	19,235	19,242	19,455	19,656	19,846	20,260	20,675	14,177	14,473	14,771	14,276
315	11,752	13,154	20,867	20,880	21,111	21,331	21,539	21,994	22,451	15,472	15,797	16,122	15,582
316	12,688	14,215	22,613	22,628	22,875	23,114	23,339	23,834	24,328	16,840	17,193	17,546	16,956
317	13,686	15,345	24,477	24,485	24,750	25,002	25,243	25,777	26,307	18,282	18,660	19,040	18,388
318	14,754	16,557	26,473	26,468	26,748	27,013	27,264	27,832	28,398	19,796	20,205	20,609	19,873
319	15,821	17,767	28,464	28,373	28,584	28,784	28,970	29,494	30,019	20,925	21,298	21,673	20,679
320	16,992	19,094	30,649	30,541	30,761	30,967	31,159	31,718	32,278	22,560	22,958	23,357	22,264
321	17,697	19,890	31,963	31,926	32,229	32,518	32,791	33,445	34,102	23,934	24,405	24,872	23,895
322	18,874	21,223	34,160	34,118	34,445	34,753	35,046	35,750	36,453	25,647	26,149	26,651	25,607
323	20,095	22,610	36,442	36,365	36,681	37,156	37,259	37,980	38,701	27,263	27,775	28,289	26,646
324	21,417	24,107	38,908	38,709	38,936	39,144	39,338	39,997	40,656	28,615	29,086	29,556	26,780
325	22,829	25,707	41,543	41,115	41,148	41,165	41,171	41,668	42,165	29,577	29,934	30,287	26,905
326	24,334	27,415	44,357	43,631	43,405	43,174	42,935	43,208	43,486	30,363	30,561	30,758	27,009
327	25,935	29,226	47,344	46,265	45,725	45,185	44,645	44,645	44,645	30,994	30,994	30,994	27,216

## Appendix B

### Percentage Difference In Starting Salary By August 2026

Grade	0A	0B	1	2	3	4	5	6	7	8	9	10	11
	1ST 1/2	2ND 1/2	2RD YR	3TH YR	4TH YR	5TH YR	6TH YR	7TH YR	8TH YR	9TH YR	10TH YR	11TH YR	12TH YR
301	53.5%	51.6%	65.1%	62.9%	61.8%	60.6%	59.5%	59.4%	59.2%	31.8%	31.8%	31.8%	27.3%
302	52.9%	51.1%	64.7%	62.5%	61.3%	60.2%	59.1%	58.9%	58.8%	31.8%	31.8%	31.8%	27.3%
303	52.3%	50.6%	64.2%	62.1%	60.9%	59.8%	58.7%	58.5%	58.4%	31.8%	31.8%	31.8%	27.3%
304	51.8%	50.2%	63.8%	61.7%	60.5%	59.4%	58.3%	58.1%	58.0%	31.8%	31.8%	31.8%	27.3%
305	51.3%	49.7%	63.4%	61.2%	60.1%	59.0%	57.8%	57.7%	57.5%	31.8%	31.8%	31.8%	27.3%
306	50.7%	49.2%	63.0%	60.8%	59.6%	58.5%	57.4%	57.2%	57.0%	31.8%	31.8%	31.8%	27.3%
307	50.1%	48.7%	62.5%	60.3%	59.1%	58.0%	56.9%	56.7%	56.6%	31.8%	31.8%	31.8%	27.3%
308	49.4%	48.1%	61.9%	59.8%	58.6%	57.5%	56.4%	56.2%	56.1%	31.8%	31.8%	31.8%	27.3%
309	48.7%	47.4%	61.3%	59.2%	58.1%	57.0%	55.9%	55.7%	55.6%	31.8%	31.8%	31.8%	27.3%
310	48.0%	46.8%	60.8%	58.6%	57.5%	56.4%	55.4%	55.2%	55.1%	31.8%	31.8%	31.8%	27.3%
311	47.3%	46.2%	60.2%	58.1%	57.0%	55.9%	54.9%	54.7%	54.6%	31.8%	31.8%	31.8%	27.3%
312	46.6%	45.6%	59.7%	57.6%	56.5%	55.5%	54.4%	54.3%	54.2%	31.8%	31.8%	31.8%	27.3%
313	46.0%	45.1%	59.2%	57.1%	56.0%	55.0%	54.0%	53.9%	53.7%	31.8%	31.8%	31.8%	27.3%
314	45.3%	44.5%	58.6%	56.6%	55.6%	54.6%	53.5%	53.4%	53.3%	31.8%	31.8%	31.8%	27.3%
315	44.8%	44.0%	58.2%	56.2%	55.2%	54.1%	53.1%	53.0%	53.0%	31.8%	31.8%	31.8%	27.3%
316	44.2%	43.6%	57.8%	55.8%	54.8%	53.8%	52.8%	52.7%	52.6%	31.8%	31.8%	31.8%	27.3%
317	43.8%	43.2%	57.4%	55.4%	54.4%	53.4%	52.5%	52.4%	52.3%	31.8%	31.8%	31.8%	27.3%
318	43.4%	42.8%	57.1%	55.1%	54.1%	53.1%	52.2%	52.1%	52.0%	31.8%	31.8%	31.8%	27.3%
319	43.0%	42.5%	56.8%	54.9%	53.9%	52.9%	52.0%	51.9%	51.9%	31.8%	31.8%	31.8%	27.3%
320	42.7%	42.2%	56.5%	54.6%	53.6%	52.7%	51.8%	51.7%	51.6%	31.8%	31.8%	31.8%	27.3%
321	42.5%	42.1%	56.4%	54.5%	53.5%	52.5%	51.6%	51.5%	51.5%	31.8%	31.8%	31.8%	27.3%
322	42.3%	41.8%	56.1%	54.3%	53.3%	52.3%	51.4%	51.4%	51.3%	31.8%	31.8%	31.8%	27.3%
323	42.0%	41.6%	56.0%	54.1%	53.1%	52.4%	51.3%	51.2%	51.2%	31.8%	31.8%	31.8%	27.3%
324	41.8%	41.4%	55.8%	53.9%	53.0%	52.0%	51.1%	51.1%	51.1%	31.8%	31.8%	31.8%	27.3%
325	41.6%	41.2%	55.6%	53.8%	52.8%	51.9%	51.0%	51.0%	51.0%	31.8%	31.8%	31.8%	27.3%
326	41.4%	41.1%	55.4%	53.6%	52.7%	51.8%	50.9%	50.9%	50.9%	31.8%	31.8%	31.8%	27.3%
327	41.2%	40.9%	55.3%	53.5%	52.6%	51.7%	50.9%	50.9%	50.9%	31.8%	31.8%	31.8%	27.3%

## Appendix B

### Dollar Difference In Starting Salary By August 2026

Grade	0A	0B	1	2	3	4	5	6	7	8	9	10	11
	1ST 1/2	2ND 1/2	2RD YR	3TH YR	4TH YR	5TH YR	6TH YR	7TH YR	8TH YR	9TH YR	10TH YR	11TH YR	12TH YR
301	11,011	12,185	18,363	18,225	18,259	18,288	18,315	18,526	18,735	12,302	12,453	12,612	11,907
302	11,342	12,562	18,972	18,839	18,883	18,926	18,963	19,189	19,417	12,817	12,980	13,147	12,480
303	11,674	12,934	19,580	19,455	19,512	19,565	19,611	19,854	20,099	13,328	13,510	13,699	13,152
304	12,005	13,311	20,186	20,068	20,138	20,208	20,263	20,533	20,802	13,877	14,106	14,341	13,859
305	12,416	13,779	20,944	20,832	20,918	21,002	21,098	21,437	21,783	14,653	14,917	15,183	14,693
306	12,829	14,249	21,705	21,623	21,771	21,931	22,098	22,490	22,885	15,486	15,771	16,065	15,578
307	13,355	14,843	22,666	22,657	22,864	23,060	23,250	23,679	24,106	16,403	16,714	17,030	16,544
308	14,039	15,621	23,922	23,926	24,159	24,377	24,585	25,054	25,515	17,467	17,804	18,144	17,650
309	14,845	16,534	25,402	25,417	25,667	25,912	26,139	26,638	27,144	18,690	19,057	19,423	18,924
310	15,756	17,565	27,074	27,109	27,404	27,682	27,949	28,508	29,071	20,145	20,557	20,967	20,484
311	16,782	18,727	28,953	29,005	29,339	29,658	29,959	30,579	31,196	21,754	22,208	22,662	22,178
312	17,935	20,033	31,068	31,135	31,506	31,858	32,196	32,870	33,542	23,520	24,012	24,511	24,010
313	19,274	21,551	33,520	33,593	33,990	34,369	34,731	35,464	36,192	25,502	26,037	26,576	26,034
314	20,807	23,290	36,336	36,405	36,838	37,250	37,642	38,432	39,222	27,776	28,356	28,939	28,345
315	22,496	25,203	39,432	39,517	39,988	40,438	40,869	41,735	42,605	30,312	30,950	31,586	30,937
316	24,304	27,253	42,745	42,839	43,343	43,832	44,297	45,242	46,182	32,993	33,684	34,377	33,666
317	26,232	29,434	46,282	46,368	46,909	47,426	47,926	48,942	49,952	35,817	36,559	37,303	36,509
318	28,294	31,775	50,069	50,137	50,708	51,254	51,776	52,857	53,936	38,785	39,585	40,378	39,458
319	30,354	34,113	53,847	53,757	54,200	54,625	55,026	56,024	57,025	40,997	41,728	42,462	41,056
320	32,616	36,674	57,991	57,876	58,340	58,780	59,195	60,260	61,327	44,200	44,980	45,761	44,204
321	33,977	38,212	60,484	60,508	61,132	61,732	62,304	63,551	64,803	46,892	47,814	48,729	47,443
322	36,249	40,787	64,653	64,673	65,348	65,988	66,602	67,943	69,282	50,248	51,232	52,215	50,842
323	38,609	43,464	68,983	68,944	69,600	70,545	70,817	72,190	73,564	53,414	54,417	55,425	52,904
324	41,161	46,355	73,661	73,398	73,889	74,346	74,779	76,033	77,290	56,062	56,986	57,907	53,170
325	43,887	49,446	78,661	77,970	78,095	78,192	78,271	79,218	80,164	57,948	58,648	59,338	53,418
326	46,795	52,744	83,999	82,751	82,389	82,017	81,632	82,152	82,681	59,488	59,875	60,261	53,624
327	49,886	56,242	89,667	87,756	86,800	85,845	84,890	84,890	84,890	60,723	60,723	60,723	54,035