

City of Sparks Fiscal Impact Assessment Summary Required by NRS 288.153

Employee Group = Executive Resolution (including impacts on Judges and City Attorney)

Term = 7/1/17 - 6/30/20

NRS 288.153 Agreement must be approved at public hearing; report of fiscal impact of agreement. Any new, extended or modified collective bargaining agreement or similar agreement between a local government employer and an employee organization must be approved by the governing body of the local government employer at a public hearing. The chief executive officer of the local government shall report to the local government the fiscal impact of the agreement. (Added to NRS by [2009, 2359](#))

Contract Changes with Fiscal Impact

Short description	General Fund - 4 FTE's			Other Funds - 2 FTE's			Assumptions
	FY18	FY19	FY20	FY18	FY19	FY20	
Auto Allowance rolled into base pay where it will now require a PERS contribution	10,000	10,000	10,000	4,000	4,000	4,000	
Cell Phone Allowance rolled into base pay where it will now require a PERS contribution	1,300	1,300	1,300	1,400	1,400	1,400	
FY18 1.8% COLA	17,000	17,000	17,000	7,000	7,000	7,000	
FY19 1-3% COLA		10,000-30,000	10,000-30,000		4,000-12,000	4,000-12,000	
FY20 1-3% COLA			10,000-31,000			4,000-13,000	
Auto Allowance rolled into base pay where it will now require a PERS contribution - Impact on Judges' pay	3,400	3,400	3,400				
Cell Phone Allowance rolled into base pay where it will now require a PERS contribution - Impact on Judges' pay	1,400	1,400	1,400				
FY18 1.8% COLA - Impact on Judges' pay	7,200	7,200	7,200				Per Muni Code Sec 2.04.020, Judges' salaries will equal the average salaries of appointed dept heads excl highest and lowest. Note that FY18 impacts include the effects of the 1.8% Dept Head COLA plus the auto and cell phone allowance shift to base pay and a true-up for merit increases to Dept Head salaries during FY17.
FY19 1-3% COLA - Impact on Judges' pay		4,500-13,000	4,500-13,000				
FY20 1-3% COLA - Impact on Judges' pay			4,500-13,000				
Auto Allowance rolled into base pay where it will now require a PERS contribution - Impact on Attorney's pay	2,000	2,000	2,000				
Cell Phone Allowance rolled into base pay where it will now require a PERS contribution - Impact on Attorney's pay	200	200	200				

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	FY18	FY19	FY20	FY18	FY19	FY20	
FY18 1.8% COLA - <i>Impact on City Attorney's pay</i>	3,800	3,800	3,800				Per Muni Code Sec 2.04.030, the city Attorney's salary shall be fixed at \$5,000 above the Judges' salary. Note that FY18 impacts include the effects of the 1.8% Dept Head COLA plus the auto and cell phone allowance shift to base pay and a true-up for merit increases to Dept Head salaries during FY17.
FY19 1-3% COLA - <i>Impact on City Attorney's pay</i>		2,500-7,000	2,500-7,000				
FY20 1-3% COLA - <i>Impact on City Attorney's pay</i>			2,500-7,000				
\$25K Sick Leave payout upon non-service related death of employee							Assuming benefit on 0 employees with a sick leave balance exceeding \$25,000.
Acceleration of accumulated sick leave eligible for Cash-Out upon retirement at 20 & 21 years of service	0 - 15,000					0-4,000	Only 2 employees have less than 22 years of service. Maximum amounts assumes one of the two will retire in FY18 with 20 yrs and the other in FY20 with 20 yrs
Reduction in employee contributions for dependent health care from 50% to 25% for employees hired after July 1, 2010							Currently no impact since no employees are paying a share of their dependent coverage due to the fact that they were hired before 7/1/2006

Total	\$46,300 - \$61,300	\$63,300 - \$96,300	\$80,300 - \$147,300	\$12,400 - \$12,400	\$16,400 - \$24,400	\$20,400 - \$41,400
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Potential Liability Increases

Acceleration of accumulated sick leave eligible for conversion to pay health insurance at retirement at certain years of service.	0-13,000						Maximum amount assumes the one employee with less than 15 years of service retires today
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Total	\$0 - \$13,000	\$0	\$0	\$0	\$0	\$0
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