

# North Kingstown School Department

## Collective Bargaining Fiscal Impact Statement on Agreement with National Education Association North Kingstown

### ***Fiscal Years***

FY 2023-2024 beginning July 1, 2023 and ending June 30, 2024

FY 2024-2025 beginning July 1, 2024 and ending June 30, 2025

FY 2025-2026 beginning July 1, 2025 and ending June 30, 2026

### ***Salaries & Benefits***

#### Additional Costs

- The stated salary increase percentages on base rate will have an estimated incremental impact to salaries and pension expense as shown in the below table.
- *This analysis does not take into account either any changes to total number of employees or any salary increases caused by anticipated yearly salary step movements.*

<b>Fiscal Years</b>	<b>Salary Expense</b>	<b>Pension Expense</b>	<b>All Expense</b>
<i>FY 2023-2024</i>	<i>\$620,000.00</i>	<i>\$100,000.00</i>	<i>\$720,000.00</i>
<i>FY 2024-2025</i>	<i>\$630,000.00</i>	<i>\$110,000.00</i>	<i>\$740,000.00</i>
<i>FY 2025-2026</i>	<i>\$960,000.00</i>	<i>\$160,000.00</i>	<i>\$1,120,000.00</i>
<i>Three-Year Total all FY's</i>	<i>\$2,210,000.00</i>	<i>\$370,000.00</i>	<i>\$2,580,000.00</i>

#### Potential Savings

- This agreement contains a cap of 13 lay-offs per year, compared to a cap of 7 previously. The savings generated by the 6 additional lay-offs, if they occurred, is estimated at **\$55,000.00** per month.

### ***Paternity leave***

- The new CBA includes a revised paternity leave section that extends a member's ability to take parental leave. It is impossible to determine with any accuracy the fiscal impact of this new language without knowing how many employees will access this benefit annually.
  - o If a birthing parent takes advantage of the entire allowed 80-day leave period, the incremental fiscal impact of substitute coverage during the additional 40 days covered under the new policy is estimated at **\$9,500.00**.
  - o If a non-birthing parent takes advantage of the entire allowed 80-day leave period, the incremental fiscal impact of substitute coverage during the additional 75 days covered under the new policy is estimated at **\$18,000.00**.

**UPON A FULL REVIEW OF THE FINAL TENTATIVE AGREEMENT, THE DIRECTOR OF FINANCE HAS FOUND NO OTHER MATERIAL FISCAL IMPACTS THAT SHOULD BE DECLARED VIA THIS STATEMENT.**