## IN THE MATTER OF THE CONTRACTUAL IMPASSE

	)	
TRUCKEE MEADOWS	)	
FIREFIGHTERS ASSOCIATION	)	
IAFF Local 2487	)	FINDINGS OF FACT
	)	and
-and-	)	RECOMMENDATIONS
	)	Ruth M. Robinson J.D., MBA
TRUCKEE MEADOWS	)	fact-finder
FIRE PROTECTION DISTRICT	)	
	)	
AAA Case # 01-24-0006-4149	)	
	)	
Pursuant to	)	Issued: April 7, 2025
Nevada Revised Statutes	)	
Chapter 288	)	

#### I. Appearances

For Truckee Meadows	For Truckee Meadows Fire
Firefighters Association:	Protection District:
Thomas J. Donaldson	Jennifer L. Gustavson
Attorney	Brandon R. Price
Dyer Lawrence Law Firm	Deputy District Attorneys
1817 North Stewart Street, Suite 35	One South Sierra St.
Carson City, Nevada 89706	Reno, Nevada 89501

#### II. Introduction and Jurisdiction

Truckee Meadows Fire Protection District<sup>1</sup> is a local government employer under the Nevada statue applicable to this proceeding. In turn, the Truckee Meadows Firefighters Association<sup>2</sup> is the bargaining agent for the employee organization.

<sup>&</sup>lt;sup>1</sup> Hereinafter "District"

<sup>&</sup>lt;sup>2</sup> Hereinafter "Association" or "Local 2487", or "Local". Further, footnote or other references to the parties' briefs are "D Br p X" for the District and "A Br p X" for Local 2487.

This proceeding involves only one of three bargaining units represented by Local 2487,<sup>3</sup> specifically, the Non-Supervisory unit. The unit is comprised of 146 of the District's total 195 employees.<sup>4</sup> The District, in existence since 2012, provides "all risk" fire services to over 6000 square miles of unincorporated area in Washoe County.

The parties are signatories to an agreement effective from July 1, 2022 to June 30, 2024. Negotiations<sup>5</sup> for a successor agreement resulted in various TAs, but failed to produce agreement on the issues as identified herein. Local 2487 declared impasse on May 14, 2024.<sup>6</sup>

On or about August 26, 2024, I received notice of appointment as fact-finder for this matter.

Local 2487 made a post-impasse offer on October 17, 2024. On November 24, 2024, the District made its final counter-offer. Local 2487 offered a final proposal on January 24, 2025.

Counsel and I conducted a brief pre-hearing conference call on January 24, 2025. Counsel filed pre-hearing statements on January 27, 2025. The hearing was held at the Truckee Meadows Fire Protection District headquarters in Reno, on January 29 and 30.<sup>7</sup> Closing briefs were filed on March 7, 2025, as agreed by the advocates for the parties.

In attendance at the hearing were: (names in italics identify witnesses)

FOT IAFF LOCAI 2487:	FOR TRUCKEE WEDDOWS FPD
Ryan Whitlock	Chris Ketring
Secretary of Local	Deputy Chief, Operations
Josh Kutz	Cindy Vance
Trustee	Chief Fiscal Officer
Jim Clouser	Patrica Hurley
President of Local	H R Director
Brian Haley	Dale Way
Fire Captain; Proceeding notetaker	Interim Fire Chief
Sarah Crumby*	Colleen Atchison*
C.P.A.	Senior Consulting Actuary
	(appeared virtually)

\*both Ms. Crumby and Ms. Atchison are not employees of the District

<sup>&</sup>lt;sup>3</sup> The other units are 1) Supervisory and 2) Wildland

<sup>&</sup>lt;sup>4</sup> According to Deputy Chief Ketring, there are 195 filled positions and 16 vacancies.

<sup>&</sup>lt;sup>5</sup> Nine sessions between February 9 and May 14, 2024 (District Br, at p 1)

<sup>&</sup>lt;sup>6</sup> Orally on May 14, with a follow-up letter dated May 20, 2024.

<sup>&</sup>lt;sup>7</sup> A transcript was taken via the able efforts of Nicole Hansen, associated with Capitol Reporters, Carson City, NV

## III. Positions of the Parties<sup>8</sup>

Briefly summarized, the positions of the parties are as follows:

## The Association:

The required "preliminary determination" by a fact finder as to the "current financial ability" of the District need not be made, in that the District conceded its ability to grant monetary benefits. And, fact finding is limited to fiscal year 2025, "the current year being negotiated" under the statutory language. Further, there is no basis for finding the Association bargained in bad faith.

The parties agreed to identification of five fire departments and districts that are comparable to the District, and are the same ones used in a 2019 fact finding. Herein, Local 2487 seeks improvement for the bargaining unit in monetary benefits that are comparable to and competitive with other fire departments and districts in the region and with other District employees. Specifically;

- Salary increase of 8.75% (Article 13 and Appendix A)
- Change career incentive cap to 15% (Article 22)
- Increase medical premium for retirees to a range of 60% to 90% and add dependents' premiums ranging from 45% to 60% (both depending on employee's hire date and years of service (Article 33 C))
- PERS; no change to current Article 34 B

The total additional cost to the District for FY '25 is \$1,915,552, or 3% of total available resources.

District Counsel claimed, at hearing, for the first time since the May 20, 2024 impasse declaration, that any evidence not in existence as of the date of impasse was not admissible. The citations offered to support this position are not applicable to fact finding or arbitrations. Further, nothing in the parties' ground rules nor Chapter 288 make post-impasse settlement negotiations inadmissible.

The Local's proposed 8.75% salary increase would put the four non-supervisory rank positions in the middle of the pack of the five comparable fire agencies. The District's proposed 3.75% COLA would leave the unit employees significantly behind Comparable RFD employees.

The Local's Article 22 Career Incentive proposal to increase the "cap" to 15% with no dollar limit is a "natural" cap based on 30 years of service. All other agencies and District employees have

<sup>&</sup>lt;sup>8</sup> Please note: the summaries should not be taken as an assurance of their adequacy as such nor as an indication of my agreement, or lack thereof, with the parties' positions or arguments as summarized.

## (Summarized positions of the Parties- continued)

longevity pay rates of at least .5% per year of service and maximum percentages of 8% to 30%. The proposal is reasonable in that it is below the average of comparable agencies and employees, and the cost to the District is a mere \$8889.

The District seeks to unilaterally impose a variety of caps on holiday comp time simply to reduce a "very large unfunded liability". The Association does not seek 100% retiree-only health insurance coverage, which was a trade-off in supervisory unit bargaining.

Local 2487's proposal for increases in the percentage of the medical premium paid to retired employees, and the addition of dependents' premiums will place members of the unit "in the middle" of comparable fire units in Northern Nevada. GASB Statement No. 75 does not require employers to "pre-fund" any portion of OPEB liabilities in the future. Nor does the District have a written policy for funding the OPEB trust. The fact that OPEB trust funding is discretionary further underlines the District's lack of a claim of inability to pay.

The District has offered a COLA that barely keeps up with the cost of living while giving in essence nothing in exchange for proposed benefits reductions, and thus the District's proposals are not reasonable.

## The District:

While the District throughout the process engaged in good faith bargaining and made reasonable competitive proposals consistent with fiscal responsibility, the Association made unreasonable proposals, failed to provide information sought by the District, concealed priorities, prematurely declared impasse, and improperly used settlement discussions. Pursuant to AAA rules (controlling for this matter) and under Nevada law, the evidence of matters occurring after May 14, 2024 is not relevant and should not be considered.

The Association's premature declaration of impasse and its bargaining tactics can be construed as bad faith. The Association engaged in regressive bargaining tactics, which is evidence of bad faith bargaining when a party fails to provide an explanation for such.

The District's proposals on items in dispute were reasonable and the District engaged in good faith bargaining. The District's objectives when negotiating are to offer wages and benefits that are competitive with external and internal comparators. The District does not try to be a trendsetter, and seeks to offer wages and benefits that fall somewhere in the middle compared to outside agencies.

In addition to the five agreed-upon external comparable organizations, the other bargaining units within the District (Wildland and Supervisory) must be considered as comparators to ensure internal equity.

## (Summarized Positions of the Parties continued))

Post-impasse, the Association believed its members deserve an increase similar to the 9% received by Reno FD on October 23, 2024. When comparing the District's pre-impasse proposal to Reno after the 9% increase, the salaries for both groups would be very close. The Association 1-year proposal at 8.75% would place District employees significantly higher than Reno. Further, the 8.75% increase would create a disparity when compared to what other District bargaining units received.

The District made a concession as to Article 22 when it offered to increase the dollar cap to \$14,000 and remove percentage limits. Even given differing methods of compensating for longevity in the comparator organizations, under the District's proposal, District employees would rank second highest out of six entities. Additionally, there is no basis for increasing the longevity pay cap beyond the District proposal; data for the past six years show an average retention rate of over 95%, excluding retirements.

The District is the only agency in the region that offers unlimited holiday comp; the benefit is the best of all external comparable agencies. As for internal comparables, Wildland Unit members do not have accrual of holiday comp. The Supervisory Unit agreed to cap the holiday comp at 480 hours and 343 hours for 56-hour and 40-hour personnel respectively. The District informed the Association of the priority of addressing current and future comp liability. The cap is reasonable based upon assessment of the comparator rankings, and because it attempts to address an increasing unfunded liability.

The District's retiree healthcare insurance provision is part of an "Other Post-Employment Benefits" (OPEB) plan, which is required to be valued annually by an actuary, who determines the amount of the current liability. The current plan pays 50% of the health insurance premium for retirees with ten years of service. While there is no subsidy for spouse/dependent premiums, they benefit from being allowed to remain on the District plan. The District has a practice of pre-funding the OPEB trust at a goal of 80% based on actuary recommendations. Because District employees continue to receive higher sick leave payouts and higher holiday comp payouts, the District's 60% retiree health insurance proposal is reasonable in that it is competitive with external comparators, and with the retiree health benefits for Wildland and Supervisory units. The District proposal is also reasonable because it would cost less than the Association's proposal.

The District pays 100% of the PERS contribution rate increases imposed by the State. Having identified as a top priority of reduction of its liability, the District sought for both parties to share in rate increases. Only two other external comparison agencies pay 100% of PERS rate increases. The District's compromise position (100% of PERS rate increases up to 3% for

## (Summarized Positions of the Parties continued))

police/fire and then to split equally increases above 3% for police/fire) is reasonable.

The District requests a one-year contract recommendation incorporating each and every proposal made by the District as of May 14, 2024.

## **IV. Underlying Principles**

In addition to the jurisdictional background stated in *II.*, above, I offer the following. Assessing the costs associated with changes or additions to a contract between an employer and its represented employees can, at times, be as much of an art as a science.<sup>9</sup> In the best case, parties to a contract will, as a part of their negotiations, agree upon some guidelines for costing in order to base decisions on "apples to apples". This can be a product of Interest Based Bargaining, as noted below.

Failure of the parties to agree upon the costs of bargained-for issues can present both a direct and an indirect hurdle.<sup>10</sup> *I am not in a position to determine which party is "right" or "wrong" regarding the costs of items addressed herein. It is beyond my purview to attempt to assess the specific costs of implementation of my recommendations on the impasse items.* I recognize and have sought to include in my analyses, fact finding and recommendations, the general cost concerns. CBA salary and benefits cost consequences for the District budget are factors that must be considered by both parties to this matter for ALL proposals. And, I must consider cost consequences in general as a part of making reasonable recommendations for provisions that might lead the parties to a mutually agreeable settlement of their contract.

It's an essential "given" that the District must operate within a budget. Terms of a CBA must align in total with available resources consistent with fiscal responsibility, public service, and keeping the public trust. And this fact finding and recommendations include acknowledgement of the "roll up" longer term consequences of even a one-year agreement. <sup>11</sup> But, it must be assumed that to the extent the District agrees to any contract terms that have total dollar costs beyond those the District has anticipated for its budget, adjustments in some other budget lines will be required. "Cheaper" for any given bargained-for item is not necessarily "better".

<sup>&</sup>lt;sup>9</sup> I speak from long-ago (albeit still relevant) experience of having sat at the table in bargaining between a multistate employer and its approximately 14,000-person bargaining unit.

<sup>&</sup>lt;sup>10</sup> For example, the District's claim that the Association was incorrect as to costs of pre- versus post-impasse proposal,. D Br p. 13; and, the District's concluding suggestion that I should not give "any credence" to Association cost estimates or comparisons, D Br p 29

<sup>&</sup>lt;sup>11</sup> As noted in D Br p 14, line 20-22 and pursuant to NRS 288.200(7)(c)

It should be noted that there is a traditionally understood relationship of direct compensation and benefits for employees in the public sector, compared to that for employees in the private sector. Public sector employees traditionally have received less direct compensation than they could command in comparable private sector positions.<sup>12</sup> The generally accepted "trade-off" for the lower compensation in the public sector is better benefits. Some of the items at issue herein (such as longevity pay) that may be considered "benefits" can be easily translated to a "wage" equivalent.<sup>13</sup>

## V. Analysis, Findings of Fact, and Recommendations

## A) Preliminary Matters

## 1) Recommendations not binding

According to the record, the parties did not agree, pursuant to NRS 288.200 subsection 5, to be bound by my recommendations herein.

# 2) Consideration of information regarding other contracts/settlements dated after May 14, 2024

The District sought, at hearing, to exclude "any and all testimony regarding discussions that occurred after the Association declared impasse . . . " including settlement offers and "documents or testimony" comparing District proposals to other proposals or other external agency wages and benefits that did not exist at the time of impasse.<sup>14</sup> Association Counsel responded that there is no legal authority for that position and that the District's position, if applied, would produce comparisons that are not "apples to apples."<sup>15</sup> I reserved ruling on the objections, and noted on the record the District's standing objection.<sup>16</sup> Both parties argued the point in their respective briefs.

I find the District's arguments on these points to not be persuasive. And, from a practical standpoint, assessing the reasonableness of the parties' positions herein by examining what they were at a prior specific time would produce an immediately out-of-date result. It's logical that both parties would assess the reasonableness of their positions (both as to their own, and as to the other's) based upon information available as of any given time. Such information is a

<sup>&</sup>lt;sup>12</sup> Admittedly, the firefighter type positions are typically not replicated in the private sector. However, EMT/Paramedic positions can have private counterparts. And, skills/experience are often transferable from public sector to private sector positions on an individual basis.

<sup>&</sup>lt;sup>13</sup> As reflected by testimony for the Dsitrict. Tr (29) 94, 95

<sup>&</sup>lt;sup>14</sup> Tr (29) 6

<sup>&</sup>lt;sup>15</sup> Tr (29) 7

<sup>&</sup>lt;sup>16</sup> E.g., Tr (29) 174

proverbial moving target, and it's an unavoidable part of the negotiations process. To the extent new information is public, and/or when new information is available to one party and shared with the other,<sup>17</sup> both parties can and should reassess their positions on an ongoing basis.

As to the claimed confidentiality of settlement discussions, in addition to the lack of clear legal applicability to this proceeding, excluding consideration of settlement information herein would deprive the parties of the product of the totality of their bargaining efforts. Imposing settlement confidentiality would remove from consideration for this fact finding much current and relevant information.

Both parties continued in negotiations after the Association impasse declaration. I acknowledge the District's reference<sup>18</sup> to the agreed-upon bargaining ground rules<sup>19</sup> as prohibiting consideration of proposals after declaration of impasse. However, since both parties engaged in continued negotiations after May 20, 2024, it must be deemed that the applicable rule's operation was mutually waived. As cited by the Association, the EMRB supports the legality of parties reopening negotiations subsequent to impasse.<sup>20</sup>

## 3) Bad faith

The District alleged that the Association's bad faith bargaining affected the process, and argues that determination of the reasonableness of the parties' positions at this stage of the proceedings should include consideration of whether the parties negotiated in bad faith. In turn, the Association suggests that the District's "bad faith" complaint filed with the Nevada EMRB constituted, in itself, bad faith. I take very seriously any allegation of bad faith bargaining whether claimed in grievance arbitrations, observed or claimed during mediation, or in the context herein. Claims of bad faith, when presented to a third party neutral, must be addressed. In this proceeding, I am specifically mandated to consider whether the "Board found that either party"<sup>21</sup> had engaged in bad faith bargaining. According to the record, there was no *Board* finding of bad faith bargaining.<sup>22</sup>

<sup>&</sup>lt;sup>17</sup> Whether voluntarily shared, or due to a party asking for such from the other.

<sup>&</sup>lt;sup>18</sup> D Br p 7

<sup>&</sup>lt;sup>19</sup> D Ex 3

<sup>&</sup>lt;sup>20</sup> A Br p 8

<sup>&</sup>lt;sup>21</sup> NRS 288.200(7)(b)

<sup>&</sup>lt;sup>22</sup> Even if I determined there was bad faith, it's not clear that under the controlling statutory framework such would warrant holding that against a party in assessing reasonableness of positions.

The District makes additional arguments in support of its position to the effect that the Association bargained in bad faith.<sup>23</sup> One District claim is that the Association prematurely and improperly declared impasse. The district cites definitions of impasse referring to "both parties" being at the "end of their bargaining rope" and to "deadlock, meaning neither party is willing to move from its respective position." I know of no bargaining rules or standards that would expect a party to inquire, or otherwise seek to determine if the other party was at the "end" of a "bargaining rope", nor which would require a party to admit such.<sup>24</sup> Neither party in a negotiations process has a crystal ball, nor the ability to mind read people on the opposite side of the table.

Further, I know of no rules for bargaining that require a party to make a certain number of concessions, whether measured in absolute numbers, or by comparison to concessions offered by the other party. And, I know of no bargaining rules that require a party to identify or reveal its priorities. Unless bargaining is under the umbrella of IBB, it could be a strategic mistake to communicate priorities.<sup>25</sup> One party's dislike or disagreement with the other party's bargaining strategy or behavior is not indicative of bad faith by the other party.

While I agree that regressive bargaining could be an indication of bad faith,<sup>26</sup> bad faith, as pointed out by the District, can be measured by "looking at the totality of the party's conduct . ."<sup>27</sup> Based upon the descriptions<sup>28</sup> of the Association's bargaining conduct bad faith was not present. I have been a bargainer, as well as legal counsel to a bargaining team. I have also mediated public sector negotiations for CBAs. My perspective on the presence or absence of bad faith in bargaining is based on that experience<sup>29</sup> as well as understanding the legal foundations.

Last, I acknowledge the District's reference to the one-year proposal made by the Association on January 21, 2025, and the District's citation to a prior ruling of the EMRB in support of the District's position that the proposal timing constituted a prohibited act. It is beyond my purview to interpret the ruling in the cited 1987 EMRB matter and/or to apply it to the January 21, 2025 Association proposal.

<sup>&</sup>lt;sup>23</sup> e.g. D Br p 8 et seq

<sup>&</sup>lt;sup>24</sup> Other than perhaps confidentially to a mediator under some circumstances.

<sup>&</sup>lt;sup>25</sup> And like the proverbial moving target, priorities can change during the process.

<sup>&</sup>lt;sup>26</sup> D Br p 11

<sup>&</sup>lt;sup>27</sup> D Br p 8

<sup>&</sup>lt;sup>28</sup> Both at the hearing, and in briefs.

<sup>&</sup>lt;sup>29</sup> Thus, not based upon a "personal assessment of substantive merits" as precluded by NAC 288.150 (1), but which might provide a view akin to "I know it when I see it" as expressed in 1964 by Supreme Court Justice Stewart.

#### 4) Ability to Pay

There is no need for a preliminary finding of fact as to the District's ability to pay. The District has not claimed an inability to pay.<sup>30</sup>

## 5) Duration of the Agreement

The District requested a recommendation that the parties enter into a one-year successor agreement. <sup>31</sup> And, The Association seeks a report and recommendation incorporating the benefits sought in its "1-year proposal" into a "successor 2024-2025 Agreement". Thus, consistent with NRS 288.200 (7) (c), the recommendations herein apply for an Agreement effective as of July 1, 2024 for the 2024-2025 fiscal year.

#### B. Interest Based Bargaining

The parties should consider investigating, and possibly training for and engaging in Interest Based Bargaining for their future contact negotiations. A bargaining relationship developed pursuant to IBB should alleviate the need, as a practical outcome, for one party to argue that the other's position should be discounted by a fact finder based upon incorrect math<sup>32</sup> or the absence of cost analyses. Moreover, IBB foundations could lessen the potential short or long term "bad feelings" that are a predictable result of allegations of bad faith, as were made in this matter.

#### C. Minimum Constant Safety Staffing

The District describes its proposal (to not revise the Article 16 Agreement language) as reasonable because the District is currently adding 4-person staffing and continues to meet the obligations imposed by the prior Agreement to work toward 4-person staffing. And, the District states that this item does not appear to be at issue "because the Association has abandoned its proposal . . . "<sup>33</sup> Further, the Association's Brief did not include changes to Article 16 as among the Association's requests in fact finding.<sup>34</sup> Thus, the recommendation is for no change to Article 16.

<sup>34</sup> A Br p 6

<sup>&</sup>lt;sup>30</sup> D Br p 14; T(29) 22/23; A Br p 4

<sup>&</sup>lt;sup>31</sup> D Br p 31

<sup>&</sup>lt;sup>32</sup> D Br p 29

<sup>&</sup>lt;sup>33</sup> D Br p 18-19

#### D. Article 13 – Salaries

Local 2487's rationale for its proposed wage increase of 8.75% is that it places the four nonsupervisory positions<sup>35</sup> in the "middle" compared to the external comparison agencies. The Ditrict's May 14, 2024 3.75% COLA position was for the first year of a then proposed three-year contract. The District's stated negotiating philosophy is to stay competitive with external and internal comparables while also taking the CPI into consideration. <sup>36</sup>

The label COLA, or cost of living allowance (or adjustment) is not necessarily consistent with a wage increase when the increase is for reasons other than keeping pace with inflation. Cost of living adjustments are frequently pegged to the CPI,<sup>37</sup> and are typically intended to help wages cover increases in the cost of living or to "keep up" with inflation.<sup>38</sup> Thus, the District's proposal for a 3.75% COLA would cover slightly more than the 2024-2025 CPI/U increase. The Association proposal, as detailed in their Exhibit G, is reasonable. The recommendation to adopt the Association position takes into consideration the "pressure release"<sup>39</sup> crated by a one-year agreement.

## E) Article 22 – Career Incentive

Career incentive is also referred to as "longevity pay". Local 2487 proposes an increase in the "cap" to 15%, with no dollar limit. The District proposes increasing the dollar limit to \$14,000 (from the 2022-24 \$10,000) and to remove the percentage limit. The Association described the "natural cap" at 15% based upon .5% X 30 years. Career incentive was described at hearing as a motivator connected to retention. Logically, the career incentive would be and would become a greater motivator for employees as they progress in length of service. In other words, it would seem not as motivating for employees with "short" service. Retention figures appear to be solid.<sup>40</sup> However, Mr. Clouser's testimony regarding numbers of applicants<sup>41</sup> and as reflected by Chief Ketring<sup>42</sup> suggest recruitment is not easy. Making comparisons on longevity pay with external comparables is not easy, due to differences in the manner of payment mechanisms.<sup>43</sup> And, North Lake Tahoe appears to be an outlier on this compensation item.<sup>44</sup>

<sup>&</sup>lt;sup>35</sup> Firefighter/EMT, Firefighter/paramedic, Fire Equipment Operator, Captain

<sup>&</sup>lt;sup>36</sup> Tr (29) 57,58

 <sup>&</sup>lt;sup>37</sup> The CPI/U for January 2024 to January 2025 was 3.0%, according to the BLS. (bls.gov; retrieved 4/2/25)
<sup>38</sup> Reflecting on my on course short of an Econ undergraduate minor, CPI is one factor in determining or calculating the inflation rate.

<sup>&</sup>lt;sup>39</sup> Tr (30) 78

<sup>&</sup>lt;sup>40</sup> D Ex 14

<sup>&</sup>lt;sup>41</sup> Tr (30) 54

<sup>&</sup>lt;sup>42</sup> Tr (29) 57

<sup>&</sup>lt;sup>43</sup> Tr (29) 98

But, it appears that only Sparks has a maximum dollar amount limit. I acknowledge the District's purpose in bringing the Association into line with internal comparables for this item. However, uniformity of operation and intended reduction of future liabilities are not, in the totality herein, sufficient support for the District's position. The Association's proposal is recommended.

#### F) Article 24 – Holiday Pay / Compensatory Time

There was give-and-take on this item during the course of negotiations. The District seeks to implement a cap on the amount of time bargained for members can accrue in holiday compensatory time. The District's rationale is that comp time is a large and increasing unfunded liability. And, other agencies do not offer unlimited comp time. The Association views the proposal as unilateral and as lacking any quid pro quo benefit to the employees. While the Association offered positions on this item during negotiations,<sup>45</sup> the Association's brief did not address the matter.<sup>46</sup> Thus, the Association indicates no desire to change the Article 24 language.

I have some difficulty with the "unfunded " terminology as described by the District, no doubt due to my limited accounting background. It seems that if the liability is known (e.g., D Ex 2) it can be budgeted. But, timing of the payout is undetermined, and thus the timing of the needed budget is not known in advance. The District, based upon recommendations from accounting professionals,<sup>47</sup> not illogically, seeks to "set aside" funds to lessen the budgetary uncertainties. The District's references to both internal and external comparables on this issue are revealing, and convincing. I recommend, for the one-year contract beginning July 1, 2024 that the parties adopt the District's proposal, with payout at the base rate.<sup>48</sup>

## G) Article 33 C – Retiree Health Insurance

For its one-year proposal at fact finding, the Association seeks an increase from the current 50% to a range of 60% to 90% of the premium for retirees, and to add dependents' premium payments ranging from 45% to 60%, both depending upon employees' service length and hire date.<sup>49</sup> The District proposes 60% retiree health insurance, with the rationale that such is competitive and reasonable considering external comparables, and is less costly than the Local's proposal. As indicated in Association Exhibit I, page 3, a 60% retiree health premium

<sup>&</sup>lt;sup>44</sup> Tr 929) 99

<sup>&</sup>lt;sup>45</sup> T (29) 131

<sup>&</sup>lt;sup>46</sup> Nor in U Ex C

<sup>&</sup>lt;sup>47</sup> Albeit without an external or regulatory mandate to do so.

<sup>&</sup>lt;sup>48</sup> T (29) 132

<sup>&</sup>lt;sup>49</sup> A Br 11

compares reasonably well with external comparables<sup>50</sup> and favorably with internal bargainedfor units. While I acknowledge the District's explanation of bargaining history on this benefit<sup>51</sup> as a basis for not offering spouse/dependent premium coverage, Association Exhibit I, page 3 shows the lack of such among internal comparators, and the lack of such among four of the ten external comparison applications. I recommend adopting the District position.

#### *H*) Article 34 B – Retirement (PERS Rate Increase)

The State's mandated increase in the PERS rate becomes effective as of the first monthly retirement reporting period on/after July 1, 2025.<sup>52</sup> Thus, the District's proposals<sup>53</sup> prior to December 2, 2024 (date of State notice) were anticipatory of any change. And, the effective date of the change is one day after the expiration of the one-year successor agreement that is the subject of this proceeding. Any change to the provisions of Article 34 (B) is best left to the voluntary bargaining by the parties for the period that will be affected by the announced PERS increase.<sup>54</sup> I recommend no change in this Article for the contract period July 1, 2024 to June 30, 2025.

#### **IV.** Conclusion

I appreciate the trust the parties placed in me by selecting me to serve as fact-finder. I have used my best efforts as a third party neutral to assess the respective positions of the District and the Association while including consideration of the interests of the public. The amount of material presented at the hearing is indicative of the effort both teams invested in research and preparation of supporting materials, and their presentations. All participants at the hearing were respectful, involved, and attentive.

Respectfully Submitted,

Attached: Certificate of Mailing

Ruth M. Robinson

Ruth M. Robinson

Date: April 8, 2025

<sup>&</sup>lt;sup>50</sup> Particularly if the Tahoe Douglas Fire and North Lake Tahoe Fire 100% figures are viewed as somewhat "outliers".

<sup>&</sup>lt;sup>51</sup> D Br 25, 26

<sup>&</sup>lt;sup>52</sup> D Ex 17

<sup>&</sup>lt;sup>53</sup> In the context of negotiating a four-year contract; T (29) 219

<sup>&</sup>lt;sup>54</sup> It's possible the parties may consider revisions to the second sentence of Article 34 B, in order to alleviate the apparent conflict between the language versus what might rise to the level of past practice. Tr (29) 170

#### **CERTIFICATION of MAILING**

I hereby certify that on the 8<sup>th</sup> day of April, 2025, I served the foregoing Findings of Fact and Recommendations on the following representatives, by e-mail attachment at their e-mail addresses as noted below. Further, signed hard copies were mailed, via USPS, on April \_\_\_\_\_, 2025.

# <u>RMR</u>

Ruth M. Robinson

Thomas J. Donaldson Attorney Dyer Lawrence Law Firm 1817 North Stewart Street, Suite 35 Carson City, Nevada 89706 Jennifer L. Gustavson Brandon R. Price Deputy District Attorneys One South Sierra St. Reno, Nevada 89501