

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 7, 2023

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Chief Principal Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses
A.B. 351 / BDR 23 - 688

City/County: City of Boulder City Approved by: Angela Manninen, Acting Finance Director Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Elko Approved by: Kelly Wooldridge, City Clerk Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: No fiscal impact to the City of Henderson.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Brian Lovelin, Grant Administrator Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Reno Approved by: Jordan Hosmer-Henner, Urban Economist Comment: This bill would impose significant unquantifiable costs to the city as a result of increasing the number of employees drawing on their retirement while maintaining their employment. Additionally, there would be impacts from the need to contribute to social security as employees drawing on their retirement would no longer be contributing to a qualifying retirement program.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Jeff Cronk, Chief Financial Officer

Comment: There may be a fiscal impact in the form of increased employer contribution rates; however, we would need to rely on analysis from PERS personnel to determine the fiscal impact to be expected by the City.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment: unable to determine

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial officer

Comment:

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Clark County**

Approved by: Rachel Stevens, Principal Management Analyst

Comment: Clark County has determined that the bill, as currently written, would have no fiscal impact in the short-term. However, the long-term impact to the employer-employee contribution rate is unknown.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Douglas County**

Approved by: Terri Willoughby, Chief Financial Officer

Comment:

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Elko County**

Approved by: Susan Paprocki, Comptroller

Comment: Unable to determine potential amount of impact.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Shauna Tolotti, Accounting Technician

Comment: No fiscal impact can be determined. There is no way to know how many individuals would sign up for the program.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: We anticipate that this will have an impact upon contribution rates to the existing PERS system as participants are removed from PERS contributions at 25 years. However, it would take an actuary study at PERS to be able to adequately provide the true fiscal impact of this bill.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

Comment: There maybe an impact but it cannot be determined at this time.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: To implement the provisions of this bill it would be necessary for Washoe County to update our human resources enterprise information system, including the benefits, payroll and reporting modules of the system. As the regulations governing the "Deferred Retirement Option Program" are yet to be adopted by the Board of the Public Employee Benefits System (PERS), the scope and cost of such updates cannot be determined. Additionally, because the number of employees who might take advantage of this program is unknown, it cannot be determined if additional personnel in the county's Human Resources and/or Comptroller's departments would be required to enroll, administer, and report on those employees' participation in the program would be necessary.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Spencer Winward, Director of Fiscal Services

Comment: Carson City School District cannot determine the financial impact from this proposed legislation. The district does not employ any police or fire personnel however the proposed changes may cause a financial impact to the district in the change of the PERS contribution rate or may create additional management expenses in the System.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Churchill County School District**

Approved by: Dr. Summer E. Stephens, Superintendent

Comment:

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Clark County School District**

Approved by: Dillon Kay, Director II - Budget

Comment: Does not appear to have a material financial impact on CCSD.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Elko County School District Approved by: C. Krenka, Director of Human Resources Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Humboldt County School District Approved by: Dr. David Jensen, Superintendent Comment: Though specific to police and fire, any reduction or change in the existing PERS system may have fiscal impacts on the overall program. As a result, there may be impacts to school districts which we are not able to account for.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Pam Teel, Superintendent Comment: Unclear on impact on school district unless PERS is impacted to cost more for school employees to offset the deferred for other employees				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lyon County School District Approved by: Kyle Rodriguez, Fiscal Services Officer Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kelly Wood, Executive Secretary Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Russell D. Fecht, Superintendent Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Mark Mathers, Chief Financial Officer Comment: We are not in a position to estimate the impact on PERS rates of this proposed program.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: White Pine School District Approved by: Paul Johnson, Chief Financial Officer Comment: The school district does not employ employees that would qualify for the proposed program.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: City of Caliente, City of Carlin, City of Ely, City of Fallon, City of Fernley, City of Mesquite, City of North Las Vegas, City of Wells, City of Winnemucca, City of Yerington, Churchill County, Esmeralda County, Eureka County, Lander County, Lincoln County, Mineral County, Nye County, Storey County, White Pine County, Douglas County School District, Esmeralda County School District, Eureka County School District, Lander County School District, Mineral County School District, and Storey County School District.