

BDR 23-16
SB 434

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 8, 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
S.B. 434 / BDR 23 - 16

<p>School District: Carson City School District Approved by: Spencer Winward, Director of Fiscal Services Comment: Carson City School District estimates that to provide coverage on Long Term Subs would have a fiscal impact. Depending on the definition of long term sub, our cost could be higher than our estimated line item.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$551,745	\$579,332	\$1,187,631

<p>School District: Clark County School District Approved by: Steven Maiello, Coordinator IV Comment: The financial impact cannot be determined due to the significant operational challenges impacting the Human Resources, and Payroll departments. Additionally, significant costs would be incurred for the District's Human Capital Management System as employee pay structure and job data movements would result in transactional challenges for employees. Additionally, the proposed legislation affects the PERS system.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Elko County School District Approved by: Julie Davis, CFO Comment: Assuming long-term sub means substitute filling a vacant position that cannot be filled by a licensed teacher, see above for PERS estimate.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$715,810	\$737,284	\$1,541,587

<p>School District: Lincoln County School District Approved by: Pam Teel, Superintendent Comment: In small school district this could have a large cost as well as a cost to have manage and report.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$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: This would cause a fiscal impact but the amount is undeterminable.

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

School District: **Washoe County School District**
 Approved by: Jeff Bozzo, Budget Director
 Comment: The net cost of \$416,890 is based on FY22 long-term sub costs of \$1,527,068. The PERS rate of 33.5% is applied and to the \$1,527,068 to calculate the retirement benefit costs of \$511,568. If long-term subs are PERS eligible, then the FICA will not be charged to those salary costs, resulting in savings of \$94,678, for a net cost of \$416,890.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$416,890	\$419,890	\$833,780

School District: **White Pine School District**
 Approved by: Paul Johnson, Chief Financial Officer
 Comment: SB 434 would increase the school districts PERS contributions by approximately \$39,100 per year based on approximately 5 long-term substitutes per year.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$39,100	\$39,100	\$78,200

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 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: Jackie Bruno, Management Analyst I

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:

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

City/County: **City of Sparks**

Approved by: Jeff Cronk, Chief Financial Officer

Comment: Expanding eligibility will likely increase costs to PERS which may filter down as increased contributions to participating employers. However, the extent of which is unknown and we would need to rely on analysis by PERS staff to determine any fiscal impact.

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: cannot be determined				
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: The City is unable to determine a fiscal impact. If passed, and another retirement option is added, PERS could do an additional actuarial study, which could increase or decrease contributions.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$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:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Gina Rackley, Comptroller Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Lincoln County Approved by: Denice Brown, Administrative Assistant Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Lyon County Approved by: Josh Foli, Comptroller Comment: This would need an actuary study to determine any fiscal impacts.				
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:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Cadence Matijevich, Government Affairs Liaison Comment: There would be no fiscal impact to Washoe County as a result of this bill.				
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: Churchill County School District, Douglas County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, Pershing County School District, Storey County School District, 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, Mineral County, Nye County, Storey County, and White Pine County.