

BDR 23-752
AB 222

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 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
A.B. 222 / BDR 23 - 752

<p>School District: Carson City School District Approved by: Spencer Winward, Director of Fiscal Services Comment: Carson City School Districts sees no direct fiscal impact from this proposed legislation. It may result in increased benefit costs to PERS which may then indirectly result in contribution increases to the district but this amount cannot be determined.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Churchill County School District Approved by: Dr. Summer E. Stephens, Superintendent Comment: I don't fully understand how this bill would change what exists currently.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Clark County School District Approved by: Dillon Kay, Director II - Budget Comment: The financial impact cannot be determined at present, as the bill draft does not provide sufficient details regarding which employees would be eligible and specifics for retroactive payment calculations. At a minimum, there will be a potentially significant increase to costs and workload, such as, programming configurations, additional staff, and costs associated with higher-cost positions.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Elko County School District**

Approved by: Julie Davis, CFO

Comment: No direct fiscal impact. The full impact of the statewide PERS program as a whole cannot be determined by the District.

This appears to adjust part time service credit so one part time year earns one service credit. This is not expected to change the District's contributions/expenditures. This will result in part time employees being eligible for 75% of their average pay with 30 years/service credits, resulting in higher payouts from the PERS retirement fund.

Currently, earning a fraction of one service credit results in not obtaining the 75% of their average part-time pay at the end of their 30 year part-time career. This seems to double the employees' impact of working part time. While most of the District's positions are full time, part-time employee are essential to the District's operations.

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: As we understand it, the proposed language would require the payment of PERS on behalf of Long Term Substitute teachers. This will require additional costs of approximately \$182,000 over the biennium, assuming a continuation of the 14 LTS positions currently in place in Humboldt County.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$88,389	\$90,000	\$92,000	\$182,000

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: I cannot determine but this would be a huge cost as well as another tracking effort we have no staff to handle. Huge fiscal impact.

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 cannot be determined.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$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: The exact amount of fiscal impact cannot be determined at this time. We need some further clarification on exactly what "on-call" employees mean.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Mark Mathers, Chief Financial Officer Comment: This bill could expand the number of PERS-eligible school district employees, but we do not expect that would materially affect the overall PERS rate.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: White Pine School District Approved by: Paul Johnson, Chief Financial Officer Comment: Impact cannot be determined.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following school districts did not provide a response: 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.