

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 12, 2025

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	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
SB112 / BDR 34 - 36

<p>School District: Carson City School District Approved by: Spencer Winward, Chief Financial and Operations Officer Comment: The proposed legislation may expose the school district to potential lawsuits depending on various interpretations of language in the BDR. Although it cannot be determined, the draft request may cause the district to incur legal expenses.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Churchill County School District Approved by: Christi Fielding, Comptroller Comment: This shouldn't have any fiscal impact, providing the district follows the law, which I would assume they would.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>School District: Clark County School District Approved by: Diane Bartholomew, Interim Chief Financial Officer Comment: Does not appear to have a material financial impact on CCSD. However, if passed, the required work would increase for the district to track students' gender and create potential liabilities through future litigation.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>School District: Elko County School District Approved by: C. Krenka, Director of Human Resources Comment:</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>School District: Esmeralda County School District Approved by: Anabel Guerrero, Financial Manager Comment:</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Humboldt County School District**

Approved by: David Jensen, Superintendent

Comment: Pending determination of sports which are gender specific, there could be a fiscal impact should additional teams be required to be created. As an example, wrestling. Currently we have females that wrestle and compete. Should wrestling be determined to be a "male" sport, this could have fiscal implications as an alternative option is considered.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine the impact on a school or school district

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Alma Wright, Executive Secretary

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Dennis Holmes, Superintendent

Comment: Unable to determine.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Storey County School District**

Approved by: Kristen Chandler, Director of Business Services

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Mark Mathers, CFO

Comment: If passed, this bill would likely carry significant costs for Washoe County School District, both in terms of (1) the time to determine the gender of a student at birth and (2) the ability for families to sue for noncompliance with this bill. In addition to the increased legal exposure for the District related to the second issue, there could be litigation resulting from a denial of a student's ability to participate in sports as the gender an athlete identifies with. There is no way for the District to estimate these costs at this time.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **White Pine County School District**

Approved by: Paul Johnson, CFO

Comment: SB 112 would require certain schools to designate by sex the athletic teams and sports sponsored by the schools and prohibit male or female athletes from competing on teams designated for the other sex. Although section 5 states that this does not constitute discrimination on the basis of sex or gender identity or expression under any state statute or local ordinance, it may not comply with federal civil rights and Title IX regulations. This bill has the potential to impact administrative costs, legal expenses, and training and education. There may also be effects on eligibility requirements for Title IX and other federal grant programs that could jeopardize funding. At this point, the only fiscal impact we can quantify is the need for training and education to implement the new provisions.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$0	\$2,500	\$2,500	\$5,000

The following school districts did not provide a response: Douglas County School District, Eureka County School District, Lander County School District, Lyon County School District, and Mineral County School District.