

BDR 23-673
AB 188

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 19, 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
AB188 / BDR 23 - 673

School District: Carson City School District Approved by: Spencer Winward, Chief Financial and Operations Officer Comment: Carson City School District cannot determine the fiscal impact of this proposed legislation				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Churchill County School District Approved by: Christi Fielding, Comptroller Comment:				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Elko County School District Approved by: Cassandra Stahlke, CFO Comment: ECSD does not foresee an immediate fiscal impact				
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: Dr. David Jensen, Superintendent Comment: As we read this bill, there is a likelihood of increases to PEBP payments by HCSD. However, we lack specificity to calculate such overall impact.				
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: Unclear on cost to a school district but could have impact if reporting and insurance requirements change for retirees and what a school district must provide.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lyon County School District**

Approved by: Kyle Rodriguez, Fiscal Services Officer

Comment: There would be a cost for the additional reporting required.

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:

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

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

Approved by: Paul Johnson, CFO

Comment: This bill could have a fiscal impact on the school district by increasing its financial obligations for retiree health benefits. By extending eligibility for state retiree health subsidies to employees hired on or after January 1, 2012, the district may face higher long-term costs related to funding these benefits. Additionally, removing restrictions on reinstating coverage could lead to more retirees re-enrolling in the plan, further increasing the district's share of contributions. If the bill results in greater participation in the Public Employees' Benefits Program, the district may need to allocate additional funds to cover these expenses but the impact cannot be determined.

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

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial Officer

Comment: This will cause an increase in the remaining Liability for Carson City and potentially the monthly payment from Carson City; however, we can not reasonably estimate how many participants would take advantage of this.

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

City/County: **Churchill County**

Approved by: Alexa Robinson, Executive Assistant

Comment: We are billed for some state employee's retirement benefits, however we are unable to calculate a fiscal impact of this bill since it is a state calculation.

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

City/County: **Clark County**

Approved by: Chris Wardlaw, Budget Manager

Comment: This legislation is anticipated to expand the number of individuals eligible for the County's subsidy under the Public Employees' Benefits Program (PEBP). However, since the subsidy amount is contingent upon each eligible member's years of service with the County, a precise fiscal impact cannot be ascertained at this time. The number of former County employees who may ultimately retire with the State and enroll in the plan remains uncertain.

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

City/County: **Douglas County**

Approved by: Kathy Lewis, Chief Operating Officer

Comment:

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

City/County: **Elko County**

Approved by: Susan Paprocki, Comptroller

Comment: cannot be determined

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

City/County: **Humboldt County**

Approved by: Weston Noyes, Deputy Comptroller

Comment: As the bill is currently written, producing a report of retiree health coverage will have no fiscal impact to the county.

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

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: We anticipate that this bill will affect the insurance premiums we pay for our retirees on the PEBS plan. There is not enough information to determine what the amount of the increase in the premiums would be, so we cannot determine the fiscal impact.

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

City/County: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

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

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

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: Washoe County currently pays the Public Employees Benefit Program premium for approximately 240 employees. Any costs associated with increasing the premium to comply with the provisions of this bill would be directly related these 240 retired employees. Because the amount of any future premium increase(s) that might be imposed as a result of this bill is unknown, a reliable estimate of the fiscal effect of this bill cannot be determined.

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

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

Approved by: Chris Melville, City Manager

Comment:

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

City/County: **City of Sparks**

Approved by: Tiffany Pugh, Accounting Manager

Comment:

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

City/County: **City of Reno**

Approved by: Jason Gortari, Urban Economist

Comment:

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

City/County: **City of Las Vegas**

Approved by: Rocio Martinez Saucedo, Grants Administrator

Comment:

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

City/County: **City of Fernley**

Approved by: Robert Carson, City Treasurer

Comment:

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

Local Government: **Carson Water Subconservancy District**

Approved by: Edwin James , General Manager

Comment:

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

Local Government: **Las Vegas Metropolitan Police Department**

Approved by: Rich Hoggan, Chief Financial Officer

Comment: No notable fiscal impact to LVMPD is anticipated.

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

Local Government: **Nevada Rural Housing Authority**

Approved by: Shawn Heusser, Director of Finance

Comment:

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

Local Government: **Northern Nevada Public Health**

Approved by: Joelle Gutman Dodson, Government Affairs Liaison

Comment:

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

Local Government: Southern Nevada Health District				
Approved by: Fermin Leguen, District Health Officer				
Comment: There is no fiscal impact to the Southern Nevada Health District.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

Local Government: Eighth Judicial District Court				
Approved by: Christopher Saccucci, Assistant Court Administrator - Finance				
Comment:				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

Local Government: First Judicial District Court				
Approved by: Maxine Cortes, Court Administrator				
Comment:				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

Local Government: Second Judicial District Court				
Approved by: /s/ Alicia L. Lerud, SJDC Court Administrator & Clerk of Court				
Comment: Through agreement with Washoe County, Second Judicial District Court employee benefits are administered through Washoe County.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

The following school districts/cities/counties/local governments 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, Esmeralda County, Lander County, Lincoln County, Mineral County, Nye County, Storey County, White Pine County, Eureka County, City of Yerington, City of Winnemucca, City of Wells, City of North Las Vegas, City of Mesquite, City of Lovelock, City of Fallon, City of Ely, City of Elko, City of Carlin, City of Caliente, City of Boulder City, North Lake Tahoe Fire Protection District, and Truckee Meadows Water Authority.