

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 27, 2017

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title 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. 203 / BDR 40 - 723

City/County: Carson City Approved by: Nancy Paulson, CFO Comment: No fiscal impact to Carson City.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: BDR 40-723 would allow a person to ask a court to order that a privately owned cemetery that is poorly maintained be transferred to the county or city. It would then be the responsibility of the county or city to maintain that cemetery. Since there are some privately owned cemeteries in Churchill County, passage of this BDR may create a financial burden were we required to take over maintenance. The fiscal impact cannot be determined at this time.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Asst Director of Finance Comment: This Bill attempts to clarify responsibilities of the cemetery authority. If the Court finds that the owner of a cemetery has failed to keep up the cemetery in accordance with health, safety or record keeping, the jurisdiction in which the cemetery is located could be transferred title – and thus be financially and administratively responsible for operations. The County could lease / contract operational responsibilities, but financial impact would result. The possibility of and fiscal impact if this were to happen cannot be determined.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Esmeralda County Approved by: Kelly Jo Eagan, Administrative Asst Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Gina Rackley, Comptroller Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Jamie Rodriguez, Government Affairs Comment: This would create a new role for the County in operating failed cemeteries as well as creating a new role for the District Attorney in bringing action to enforce upkeep of cemeteries. Due to the lack of details in the bill the specific impact cannot be determined at this time.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: White Pine County Approved by: Elizabeth Frances, Finance Director Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: One cemetery is currently located in the City of Henderson that could be subject to provisions of this legislation. The problematic part of the legislation is the provision that would require a city to take over the operations and maintenance of certain cemeteries. The first year costs for irrigation, salaries and wages, supplies and equipment purchases would be \$400,000 if the City had to take over the operations and maintenance of the cemetery. At the time of this fiscal note there has not been an amendment to the bill. However, in discussions with the bill sponsor it was indicated that the intent was not to have cities take over cemeteries. If that provision is amended out this fiscal note would be moot.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$400,000	\$365,500	\$763,768

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

Approved by: Michelle Thackston, Administrative Assistant

Comment: The fiscal impact is hard to determine, but currently it costs the City of Las Vegas \$400,000 per year to maintain our one city-owned cemetery. Depending on the size and maintenance needs of any of the four privately owned cemeteries in the City limits, these costs could be much higher. If any of these private cemeteries got transferred to the City, we would be responsible for the maintenance costs.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **City of Reno**

Approved by: Amber Drlik, Management Analyst

Comment: Potential Fiscal Impact. Section 7 of the bill contemplates a scenario in which the title to the applicable cemetery would be transferred to the city in which it is located and the city would be required to operate and maintain the cemetery. The estimated fiscal impact is based on comparative costs of a different local government that operates and maintains a cemetery.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$191,324	\$191,324	\$382,648

City/County: **City of Sparks**

Approved by: Jeff Cronk, Financial Services Director

Comment: No Impact

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

The following cities/counties did not provide a response: Douglas County, Elko County, Eureka County, Lander County, Lyon County, Lincoln County, Mineral County, Pershing County, Nye County, Storey County, Boulder City, City of Elko, City of Mesquite, and City of North Las Vegas.