

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 11, 2015

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	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.

School District Responses
S.B. 133 / BDR 34 - 118

School District: Carson City School District

Approved by: Andrew J. Feuling, Director of Fiscal Services

Comment: The expense portion would come from additional staffing time between school offices and principal pushing and approving the paper, district AP staff continuing the push and preparing it for Board approval. This would be a very cumbersome, and probably ugly process. Then, with losing \$2,500,000 of the State General Fund allocation, I would assume the impact would be \$50,000 total loss of per-pupil DSA state aid (\$100 x 500 teachers). There is an undeniable problem with teachers spending their own income on classroom supplies, but I think a simple requirement of fencing off a portion of the DSA to be guaranteed for classroom supply use should alleviate that without the craziness that would ensue from this large scale reimbursement process. I believe the state previously used some type of fenced off money calculation. Fencing off any money would be almost impossible to deal with because of the limited revenues and the "pressure" to spend it or lose it, but that would be better than this type of reimbursement process.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	(\$60,000)	(\$60,000)	(\$60,000)

School District: Clark County School District

Approved by: Nikki Thorn, Deputy CFO

Comment: CCSD expects impact to the district in two areas, one of which could be mitigated almost entirely if prepaid debit cards were used to make the payments to the licensed teachers rather than the normal accounts payable process. The first area of impact would be the cost of acquiring an additional separate bank account and the wire fee in the event not all funds were used at the end of the year with a total cost estimate of \$325. The second area of impact would be for submission of receipts, review of receipts, processing of each payment, check printing, etc. is estimated at \$634,000 based on the number of licensed teachers and estimated cost to process each transaction of \$32.46. In the event that the distribution of the funds could be handled electronically using prepaid debit cards, almost all the estimate cost could be eliminated. The receipts could be sampled and audited during in the normal internal audit process at each school.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$634,325	\$634,325	\$0

School District: Esmeralda County School District

Approved by: Monie Byers, Superintendent

Comment: Cost of District clerical staff to process paperwork, and review and approve paperwork, and issue checks.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$40,000	\$40,000	\$40,000

School District: Lander County School District Approved by: Velma Gamble, Finance Officer Comment: Has Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$7,700	\$7,700	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: The Lincoln County SD cost is calculated at \$100 per teacher per year, given the reimbursement is funded by the legislature year after year. With no funding \$7800 becomes an added fiscal cost unless the law sunsets with the funding.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$7,800	\$7,800	\$7,800

School District: Lyon County School District Approved by: Philip Cowee, Director of Finance Comment: BDR 0-118 has a financial impact to the district. Setting up and administering the account will have impact on the current school and financial staff.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$2,000	\$2,000	\$2,000	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: The District would have to hire 1 or 2 clerks to handle the request for reimbursements.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$55,412	\$56,520	\$57,651	\$0

School District: Pershing County School District Approved by: Dan Fox, Supt Comment: The district does not anticipate a negative fiscal impact, just some additional paperwork and time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Storey County School District Approved by: Robert Slaby, Superintendent Comment: Cost of notifications.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Washoe County School District worked with the Council of Great City Schools (CGCS) to estimate the cost to process reimbursements. Similar programs in other states have indicated that it costs an estimated \$9.05 per invoice x 4,000 teachers = \$36,200 per year. Additional workload would not require additional staff but some tasks may be reprioritized to ensure payments are processed timely.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$36,200	\$36,200	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: This bill will have an impact on revenue and expenditures equally and should not result in a net gain or loss.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

The following school districts did not provide a response: Churchill County School District, Douglas County School District, Elko County School District, Eureka County School District, Humboldt County School District, and Mineral County School District.