

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 25, 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.

Local Government Responses
A.B. 293 / BDR 20 - 168

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: No major fiscal impact.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: BDR 20-168 would require the Public Administrator to engage a CPA to perform an audit of their cases on an annual basis. The estimated cost of this type of audit would be \$15,000. In Churchill County, we do not have the case volume or asset base subject to oversight of the Public Administrator to justify an audit. Furthermore, all cases must be reviewed and approved by a Judge prior to the final settlement of the estate. If an independent report is necessary, it would be recommended that the CPA perform agreed upon procedures or a review rather than a full scale audit. The appointment of multiple deputy public administrators for our small rural county does not appear warranted given the limited number of public administrator cases in Churchill County. Therefore the appointment, payment, and official bond for a deputy public administrator would be a waste of public tax dollars.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$15,000	\$15,000	\$15,000	\$15,000

City/County: Clark County Approved by: David Dobrzynski, Assistant Director of Finance Comment: Estimated Fiscal impact: 50 hours of staff time for agenda preparation at \$67/hour (salary and benefits). 100 hours of independent auditor services estimated at \$100/hour. 40 hours of staff time for audit preparation at \$45/hour (salary and benefits).				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$15,150	\$15,150	\$30,300

City/County: Washoe County Approved by: Liane Lee, Government Affairs Manager Comment: This bill would require an independent audit report by a CPA of the records and office of the Public Administrator. It would take three to four weeks to perform the audit in the office by two to four auditors.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$250,000	\$275,000	\$552,000

City/County: **White Pine County**

Approved by: Elizabeth Frances, Finance Director

Comment: This will require criminal background checks for Deputy Public Administrators, action items to be placed on County Commission agendas and annual audits. In the County the District Attorney is assigned as the Public Administrator so costs for background checks, staff time for agenda items and annual audits will become a cost to the County. There is a possibility that some of these things may be authorized as administrative expense to the estate but this is uncertain. The result will be an adverse impact on the County in the form of increased expense.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$15,000	\$15,000	\$30,000

The following counties did not provide a response: Douglas County, Elko County, Esmeralda County, Eureka County, Humboldt County, Lander County, Lincoln County, Lyon County, Mineral County, Nye County, Pershing County, and Storey County.