

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 28, 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. 319 / BDR 34 - 823

School District: Carson City School District Approved by: Andrew J Feuling, Director of Fiscal Services Comment: This would require many additional man hours to internally audit and create these documents.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$10,000	\$10,000	\$10,000

School District: Clark County School District Approved by: Nikki Thorn, Deputy CFO Comment: CCSD does not expect financial impact. We currently submit quarterly financial reports 45 days after quarter end to be published in the newspaper even though they aren't required to be submitted until 90 days after quarter end. The bill draft proposes submission within 30 days which will stretch existing staff.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Douglas County School District Approved by: HOLLY LUNA, CFO, BUSINESS SERVICES Comment: The reporting requirements are appropriate and hopefully provide meaningful and transparent information to the public. However, the requirement within the same NRS requires the districts to publish the quarterly reports in the designated local newspaper. In this age of technology, shouldn't the department of Taxation or Education or LCB be able to post to a website to fulfill the requirement? It currently costs our district \$2,500 annually to print/publish in the local newspaper. The fiscal impact from the additional reporting requirement required by this BDR cannot be determined as a revised format is not available for review. Hopefully, the appropriate department would provide a template / directions with sufficient time to produce the required report.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: No fiscal impact. Reallocation of personnel time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Lyon County School District Approved by: Philip Cowee, Director of Finance Comment: BDR 34-823 would have fiscal impacts to the finance department. The finance department will be responsible for preparing the quarterly report for submission.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$5,000	\$5,000	\$0

School District: Pershing County School District Approved by: Dan Fox, Superintendent Comment: If it were a quarterly summary of fiscal activity, the increase in expenses should be minimal. However, if the report were to be in a "387" format, the increase in costs to produce the reports would be significant (for our district at least) of \$25,000 to \$30,000 annually.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: No Impact				
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: May require additional staff.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Washoe County School District estimates the need to hire an additional .5 FTE to comply with these new reporting requirements				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$20,000	\$20,000	\$20,000

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

Approved by: Paul Johnson, CFO

Comment: If the reports can be submitted electronically, there should be very little cost. The only costs would be administrative time to issue and proof the report before it is official. If a hard copy is required, there would be some additional costs for supplies.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$1,500	\$1,500	\$3,000

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