

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
S.B. 411 / BDR S - 140

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: There would be a minor fiscal impact to Carson City - I am estimating \$5,000 per year.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$5,000	\$5,000	\$10,000

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: BDR S-140 is not likely to impact Churchill County, as there has been a significant decrease in school enrollment and the school district has been using a voter approved roll over bond to address facility repairs and improvements.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Assistant Director of Finance Comment: No fiscal impact to Clark County as all provisions relate to the School District.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Sondra Schmidt, Comptroller Comment: The impact to Humboldt County would be on the collection, recording and distribution of any new taxes.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Liane Lee, Government Affairs Manager

Comment: If required to submit a question to the voters at the November 8, 2016 General Election, the cost that would be incurred on the Registrar of Voters would be the cost of the publication as prescribed by NRS 295.160 and 293.253, the cost of translation of the question into Spanish for the publication and ballots, and the cost of the support staff to manage and prepare the question for publication.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$36,200	\$0	\$0

City/County: **White Pine County**

Approved by: Elizabeth Frances, Finance Director

Comment: As the County is already at the maximum cap for its tax rate, an additional amount for schools would have to be reduced from somewhere. Without a clear understanding of which entity would be reduced in order to provide for the School District's capital improvements and what amount would be reduced, a realistic estimate of the impact to the County cannot be made. However, there is the potential that this could have extreme adverse financial impact on the County in the form of lost revenues.

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

School District: **Carson City School District**

Approved by: Andrew J Feuling, Director of Fiscal Services

Comment: There would be no cost to implement this bill for our district, and there could possibly be revenues to help us if Carson City begins to grow as expected from Tesla's impact and other economic growth, but those are just projections at this point and the exact need is unknown.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Clark County School District**

Approved by: Nikki Thorn, Deputy CFO

Comment: This bill proposes to establish a committee to recommend the implementation of a tax which would go on the November 2016 ballot for public approval to fund public schools overcrowding and repair needs. CCSD believes this work is already done through the bond oversight committee which includes numerous community members and makes recommendations to the board of school trustees. As such the formation of another separate committee to perform this work is duplicitous.

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: Fiscal impact is unknown and is dependent upon recommendation(s) from the proposed Committee. Would prefer to keep local control rather than potential appointments from non-county residents. Additionally, due to the small size of our district, the time-commitment may be more involved than current staff could manage and would depend on committee evolution and desired outcomes.

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

School District: **Esmeralda County School District**

Approved by: Monie L. Byers, Superintendent

Comment: Fiscal impact cannot be determined in that it requires the establishment of a committee to report to the County Commissioners for the creation of a resolution.

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: Lincoln County School District currently does not need to participate in process of adopting additional statutory taxes to fund capital projects for overcrowding and repair needs by April 2, 2016.

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: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: Nye County School District doesn't have an overcrowding problem.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Dan Fox, Superintendent Comment: On the surface, there doesn't appear to be any substantial fiscal impact on the district aside from increased expenses supporting additional meetings of the committee which should be minimal. However, there could be a significant revenue increase for capital projects should an additional tax be levied, but without knowing the amount of the tax rate, it's impossible to estimate what that would be.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Storey County School District Approved by: Robert Slaby , Superintendent Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

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

Approved by: Paul Johnson, CFO

Comment: It does not appear that this BDR would help in instances where the combined tax rate is already at the statutory cap of \$3.64 regardless of the results of an "overcrowding and repair needs committee". The only way this would help is if the school construction could be funded outside of the existing tax cap. The District has an elementary school that was constructed in 1909 and middle school constructed in 1913. Based on current assessed values and tax limitations, it simply is not possible for new schools to be constructed in WP unless there is significant economic growth or changes in the tax laws. The District already possesses architectural and engineering studies that support replacement of both schools.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

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