

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 3, 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. 299 / BDR 34 - 582

School District: Carson City School District Approved by: Andrew J Feuling, Director of Fiscal Services Comment: Carson City Schools already has an outstanding NJROTC program. I don't believe we would lose any students to a military charter school, but if we did there would obviously be a loss in revenue for us.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Douglas County School District Approved by: HOLLY LUNA, CFO, BUSINESS SERVICES Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Clark County School District Approved by: Nikki Thorn, Deputy CFO Comment: The impact to CCSD would be the same as any student who leaves and attends a charter school with the impact being a loss of DSA revenue of approximately \$5,520 per pupil.				
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: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Humboldt County School District Approved by: David Jensen, Superintendent Comment: No anticipated impact.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: No fiscal impact to Lincoln County School District.				
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: The fiscal impacts of BDR 34-582 cannot be determined.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Dan Fox, Superintendent Comment: There does not appear to be any direct fiscal impact on the district.				
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: Will effect monies for DSA.				
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: 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: For every student that leaves traditional public schools to attend charter schools, it costs the State more money than if the student were to attend the traditional public school. Approximately \$2.4 billion was allocated to school districts through the Nevada Plan to meet the \$5,676 per pupil basic support guarantee. Approximately \$1.4 billion of this guarantee, or \$3,295, is funded through local sales taxes (LSST) and 1/3 of property taxes including net proceeds of minerals. Because the State pays the entire \$5,676 per pupil directly to the charter schools, it basically costs Nevada \$3,295 more than if the student had attended the traditional public school. In other words, the State funds the local share of the per pupil allotment. Based on hold-harmless, weighted, charter enrollment; it costs Nevada approximately \$79,312,538 more to educate students in charter schools than public schools. In addition to State revenue, charter schools also get per pupil support from local revenue outside of the funding formula (2/3 property tax, government services tax & franchise fees). Based on the State average, approximately \$1,153 of local taxes per student are shifted from public to charter schools. One charter school in White Pine shifted approximately 10% of the student population of the entire school district and is forcing the school district to reduce its operating budget by approximately 10%. If a military school were opened it is difficult to determine the impact because it depends on the size and scope of the school. If we assume a military charter school opened and took another 2% of the student population the District would lose an additional \$87,893 in State revenue and another \$40,248 in local taxes or 2% of the total general fund.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	(\$128,136)	(\$128,136)	(\$256,272)

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