

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 4, 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. 483 / BDR 32 - 1182

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: No 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: It appears the provision of BDR 32-1182 financially benefits the State of Nevada wherein they will collect more revenue in cigarettes excise tax, LSST, and GST. The proposed changes in Net Proceeds of mines is a cash flow timing issue for local governments. Given the limited amount of Net Proceeds in Churchill County, this would not have a significant impact.				
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.				
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: This may have impact in regards to mining excess tax on wages but we are unable to determine that or the amount.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Liane Lee , Government Affairs Manager Comment: Without the extension of the current law for the prepayment of net proceed of minerals (NPM), Washoe County would not receive a NPM payment next fiscal. Based on the current years payment this will be an approximately \$ 50,000 loss of revenue.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **White Pine County**

Approved by: Elizabeth Frances, Finance Director

Comment: The amendment to NRS 363A.030 will require mines to pay a 2% excise tax on the all wages paid over \$85,000 per calendar quarter. If the payment of the excise tax is allowed to reduce the net proceeds of mineral tax owed by the mine, then the County may lose revenues that could exceed \$250,000 annually producing extreme adverse financial impact.

The amendment to NRS 370.165 appears to assist the State General Fund and would have no impact on the County.

The amendment on the timing of the payment for the net proceeds of minerals will assist in maintaining the existing revenue streams in a consistent manner. Allowing the language to go back to payments based on actual as opposed to estimates will result in a one year lag of payments.

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

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: No identifiable fiscal impact to the City of Henderson.

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

City/County: **City of Las Vegas**

Approved by: Michelle Thackston, Administrative Assistant

Comment: No Impact

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

City/County: **City of Reno**

Approved by: Ryan High, Budget/Strat. Initiatives Mgr.

Comment: After initial review, there is no fiscal impact to the City of Reno.

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

City/County: City of Sparks Approved by: Jeff Cronk, Financial Services Director Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Carson City School District Approved by: Andrew J Feuling, Director of Fiscal Services Comment: This is odd because passage of the bill I believe means status quo as far as LSST and GST revenues for the school district. If the provisions within this bill do not pass, the district would lose approximately \$2.5million which would almost entirely become the obligation of the state to pay us that amount because of the structure of the Nevada Plan Per Pupil Guarantee. LSST offsets state aid payments. If LSST goes down, state aid should go up.				
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: As written with the proposed continuation and removal of the expiration date of the additional .35 percent included in LSST, CCSD does not expect impact. As written, the extended expiration date related to net proceeds of mines also does not have impact to CCSD. The impact would come in the event the additional .35 percent was allowed to sunset on June 30, 2015. Based on LSST revenues for FY 2014, loss of the additional .35 percent would result in decreased revenue of approximately \$112 million annually. In the event that the net proceeds of mines expiration were not extended, the impact to CCSD would be approximate decrease of revenue of \$80,000 annually.				
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: This BDR is a necessity for our District to remain solvent. The differential between reverting to 2.25% is almost a \$2Million dollar impact. The number show above is the augmented amount that would be lost if the sunset was not extended. Obviously future years will be variable based on economic factors and are shown to note impact over a biennium if receipts are flat.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$1,818,132	\$1,818,132	\$3,636,264

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: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: There is revenue to the State, and therefore probably to Lincoln County in the form of tax revenue and therefore, some apportioned amount to Lincoln Co. School District, but is hard to determine what that will be.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: Unable to determine impact, but there will be an impact if revenue drops.				
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: The district does not maintain the required records to calculate a possible fiscal impact.				
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: Possible effect on DSA.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: Refer to attached.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities, 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, Boulder City, City of Elko, City of Mesquite, City of North Las Vegas, Churchill County School District, Esmeralda County School District, Elko County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, and Washoe County School District.