

**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
A.B. 483 / BDR 34 - 1198

School District: Carson City School District Approved by: Andrew J Feuling, Director of Fiscal Services Comment: 5% of our teaching and administrative staff receiving a wage increase of 10% with the associated payroll benefits would cost the district an additional \$200,000 per year.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$200,000	\$200,000	\$200,000

School District: Clark County School District Approved by: Nikki Thorn, Deputy CFO Comment: Using the January 2015 report for underperforming schools, CCSD expects impact for additional salaries and benefits in the amount of \$13.2 million.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$13,190,629	\$13,190,629	\$26,381,258

School District: Douglas County School District Approved by: HOLLY LUNA, CFO, BUSINESS SERVICES Comment: The fiscal impact as noted above is an unfunded mandate that would affect future biennia. The following estimates were used to calculate the fiscal impacts including increases in the base salary schedules through only step/column (longevity) adjustments of 2.5% annually without merit increases. Additionally, the pool of FTEs was held equal to today's FTEs, and not adjusted for fluctuations in enrollment or potential RIFs due to declines in revenues. Existing pools are 410 FTEs for certified staff, and 27 FTEs for administrators. Because this is an unfunded mandate, we would require reductions in expenditures equal to that of 2.5 Certified FTEs the first year of implementation with adjustments to staff through additional RIFs as needed as costs increase. The accounting treatment would require a notification of RESTRICTED ENDING FUND BALANCE as required by GASB 54 with minimal organization impact.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$170,496	\$174,758	\$363,560

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: To reserve funds for performance pay sufficient to pay an increase in base salaries of not less than 5% of employees eligible will come to about \$25,000 annually.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$25,000	\$25,000	\$25,000

School District: **Lyon County School District**

Approved by: Philip Cowee, Director of Finance

Comment: BDR 34-1198 would have fiscal impacts to the district. The program contemplated doesn't make any mention of a funding piece attached. This unfunded mandate would leave the district paying for a program out of an ever shrinking ending fund balance. Some research needs to be done to find out who wants this legislation. In meeting with the teacher union they are opposed to this type of incentive program.

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: This would have significant impact on Nye County School District. We do not have additional revenue to be able to set aside this amount of money. Not enough for 5%, and 1% wouldn't be worth it.

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

School District: **Pershing County School District**

Approved by: Dan Fox, Superintendent

Comment: Based on the minimum of 5%, the additional cost in salaries for a bonus not to exceed 10% of base for those 5% (however, it could be more) would be \$41,793.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$41,793	\$45,000

School District: **Washoe County School District**

Approved by: Lindsay E. Anderson, Director of Government Affairs

Comment: Washoe County School District estimates this will cost \$1.2 million assuming the additional compensation is not subject to PERS.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$1,200,000	\$1,200,000	\$1,200,000

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

Approved by: Paul Johnson, CFO

Comment: Section 1 of this bill requires the board of trustees of each school district annually to reserve for each fiscal year a sum of money sufficient to pay an increase in base salaries, not to exceed 10 percent, for not less than 5 percent of the teachers and administrators. Five percent of the number of teachers would be 5 teachers and 5% of administrators would be approximately 1 administrator. A fund reserve for an increase in base salary of 10% for 5% of teachers and administrators would be approximately \$30,825. In addition to the wages, additional funding would be required for Medicare and worker's compensation.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$32,120	\$32,120

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, Mineral County School District, and Storey County School District.