

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 8, 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. 508 / BDR 34 - 1184

School District: **Carson City School District**

Approved by: Andrew J Feuling, Director of Fiscal Services

Comment: Overall, this cannot be determined because of no definition as to what the new multipliers would be for students with special needs. For the other pieces of this:

The quarterly average daily attendance reconciliation would likely take an additional employee to work on this. And while this only may take 2-4 weeks to complete the reconciliation, we would likely have to hire them full time but on a school year contract. \$60,000

The Nevada Plan calc being based off these ADA's will greatly impact the revenues we receive due to the increase in Pre-K kids we get as the school year goes on, but them being far outweighed by seniors that graduate early or leave before graduation. Its not as if we can reduce our teaching staff midyear, so this loss of \$300,000 is very problematic. I would suggest doing the count once in September and once in January to smooth the process and number out.

Loss of the hold harmless could be very harmful. Our numbers still have not stabilized post-recession and we still depend on it to offer a cushion to the natural volatility of enrollment in bad economic times and keeps us from a cycle of hiring and firing that can be detrimental to keeping a strong staff. The impact here cannot be determined.

The recognition of kindergarteners as 1.0 fte would be of great benefit to the district. I assume that the Full Day K grant allocation would go away, so we would be left with an increase of \$600,000 in revenue.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	(\$360,000)	\$240,000

School District: **Clark County School District**

Approved by: Nikki Thorn, Deputy CFO

Comment: CCSD expects impact in the following areas: 1. slight increase in additional DSA revenue based on average daily enrollment 2. significant increase in special education revenue as a result of the proposed change from a per unit basis to utilizing a multiplier not yet determined.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$116,577,602	\$311,530,148

School District: **Lincoln County School District**

Approved by: Steve Hansen, Superintendent

Comment: Lincoln County School District stays relatively static during the year for pupil move-in or move-out. The small number that do arrive or leave can usually be assumed without too much fiscal impact.

One school, however, C.O. Bastian High School, a juvenile facility is very dynamic and changing constantly. With the accuracy required in their reporting during the quarterly reports of average daily enrollment they should be funded appropriately.

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 34-1184 will have fiscal impacts that cannot be determined. Calculating the payment of DSA funds based on a quarterly count of students could have severe impacts to the districts budget. Typically you budget and hire teachers based on the hold harmless and count day attendance. As students leave throughout the year the district is still responsible for paying teaching staff for the whole year. The district has been providing full day kindergarten for several years now. This has been very expensive and not allowed the district to have resources for other programs. Funding kindergarten at a full 1 instead of .6 would be helpful to the districts budget. The DSA has to be looked at as a pie. If the pie is getting bigger that would be beneficial but if the same pie keeps getting sliced smaller and smaller that will take resources from other areas in need of funding.

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: We are unable to determine the complete impact at this time because we don't have enough information. Our schools continue to decrease in attendance, and we are spread out over 18,000 square miles. We will also be impacted because our special education is over 13%. We are unable to determine the fiscal impact because no dollars were given for special education.

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 historical enrollment patterns, the district tends to lose students during the school year in times of drought and/or mine production reductions. As a result under the proposed funding scenario, the district would receive less revenue during the fiscal year, but since it employs teachers on an annual basis, not quarterly, the district would be responsible for that liability. Additionally, without mention of supplemental CSR funds, it would cost the district substantial funds to maintain the required student:teacher ratios. However, without knowing what the enrollment will be and not knowing what the "multiplier" will be for weighted students, it is impossible to project what the fiscal impact could be, but there would be an impact.

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: Without knowing the number of schools that would be included in the proposed Achievement School District, the Washoe County School District cannot determine the potential cost from either our operating or capital budgets.

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

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