BDR 34-403
SB 64

NON-EXECUTIVE AGENCY

FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 14, 2023

Agency Submitting: Legislative Counsel Bureau

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
LCB Audit Division Education Unit - Salary and Benefit Expense (Expense)		$1,762,129	$1,774,806	$3,549,612
LCB Audit Division Education Unit - Computer Software and Office Expense (Expense)		$174,588	$15,883	$31,766
LCB Audit Division Education Unit - Consulting Services (Expense)		$179,569	$90,440	$180,880
LCB Audit Division Education Unit - Office Lease/Rent Expense (Expense)		$140,000	$140,000	$280,000
LCB Audit Division Education Unit - Leasehold Improvements (Expense)		$250,000		
Education Unit - Travel Expenses (Expense)		$25,000	$20,000	$40,000
Education Unit - Contingency and Other Expenses (Expense)		$284,358	$34,358	$68,716
Total	0	$2,815,644	$2,075,487	$4,150,974

Explanation (Use Additional Sheets of Attachments, if required)

Senate Bill 64 would have a fiscal impact on the Legislative Counsel Bureau. The proposed bill’s requirement to have the Legislative Auditor conduct audits of all school districts in the State every five years would significantly increase the volume and scope of the work conducted by the Bureau's Audit Division. To support the additional workload, the Division would need to create an Education Unit consisting of 12 new positions (3 supervisory staff, 8 auditors, and 1 support staff) dedicated full-time to this function. The Division would also need to acquire office space for these positions. Other operating costs, such as training and travel would also increase commensurately with the additional positions and workload. The new office space required would be in Las Vegas to enhance the Division’s ability to serve the southern portion of the State more efficiently. The estimate of this bill's fiscal impact provided in this note does not include any provision for cost of living adjustments, as they are not known at this time.

Name Daniel E. Rushin

Title Chief Financial Officer