

LOCAL GOVERNMENT  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 3, 2023

Agency Submitting: Local Government

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2022-23</b>	<b>Fiscal Year 2023-24</b>	<b>Fiscal Year 2024-25</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Chief Principal 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. 400 / BDR 34 - 1088**

<p>School District: <b>Carson City School District</b>          Approved by: Spencer Winward, Director of Fiscal Services          Comment: Carson City School District cannot determine the fiscal impact of this proposed legislation. Language touches on many components of education that would affect funding available that could increase or decrease revenues available to us as well as many other facets that could have an affect on our expenditures. Many of those amounts cannot be determined.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: <b>Churchill County School District</b>          Approved by: Dr. Summer E. Stephens, Superintendent          Comment: Costs could include the need to hire or maintain staffing to help complete the reports which would be salary and benefits.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: <b>Clark County School District</b>          Approved by: Steven Maiello, Coordinator IV          Comment: Due to a number of uncertainties within the proposed legislation related to tax credits, additional reporting requirements, potential loss of students due to additional charter schools, transportation funding, and additional efforts for literacy, the fiscal impact cannot be determined at this time. Additionally, a 2 percent limitation on school carryover is significantly lower than governmental standards for reserves, and the potential loss of available reserves will have a significantly negative financial impact on the district.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: <b>Lyon County School District</b>          Approved by: Kyle Rodriguez, Fiscal Services Officer          Comment: Fiscal impact cannot be determined.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Kelly Wood, Executive Secretary

Comment: This will have a fiscal impact but the amount is undeterminable.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Russell D. Fecht, Superintendent

Comment: PCSD cannot determine the overall fiscal impact this bill will cause on the district.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Mark Mathers, Chief Financial Officer

Comment: This BDR allows any excess balance and interest earnings on the Education Stabilization Account to fund a new State Teacher Pipeline Account and Early Childhood Account, rather than being distributed to the State Education Fund.

The budgeting and allocation of funding for transportation costs for charter schools would impact funding for public schools. However, this impact cannot be estimated at this time.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **White Pine School District**

Approved by: Paul Johnson, Chief Financial Officer

Comment: The provisions of this bill that enhance scholarship and school choice opportunities will be beneficial for private and charter schools but losses of enrollment due to this proliferation will have an adverse impact on the related school districts. As students migrate from school districts to charter and private schools, 100% of the revenue leaves the school district but not 100% of the expense. Only costs directly related to the student population (i.e. teachers and instructional materials) can be removed from the budget to offset a loss of students and associated revenue. Functions such as custodial services, transportation, administration and central support services for example would not be reduced at the same pace as those services directly tied to the student population. This impact would vary depending on the migration of students and cannot be determined at this time. Sections 71 and 72 requires 3rd graders to be retained if the pupil does not obtain an acceptable criterion-referenced examination in reading. Pupils can be exempt from this provision for "good-cause" and promoted. The fiscal impact is contingent upon the criterion-referenced exam and score prescribed by the State Board. It is conceivable that 10% to 30% of a class could be retained each year which would swell class sizes and require additional staff, services, instructional supplies, notifications to parents, and additional classrooms. The impact of these provisions could be significant but we would need more information to provide a reasonable estimate.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Boulder City**

Approved by: Angela Manninen, Acting Finance Director

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **City of Elko**

Approved by: Kelly Wooldridge, City Clerk

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: No fiscal impact to the City of Henderson.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

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

Approved by: Jackie Bruno, Management Analyst I

Comment: City of Las Vegas does not anticipate an immediate fiscal impact but the bill language may result in long terms costs as statutory and regulatory requirements evolve in response to policy. City of Las Vegas fiscally supports Strong Start Academy Elementary School, however, the school is a separate entity that independently processes and handles per-pupil-funding dollars.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Reno**

Approved by: Jordan Hosmer-Henner, Urban Economist

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Tiffany Pugh, Accounting Manager

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **City of West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment: no fiscal impact

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial officer

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Clark County**

Approved by: Rachel Stevens, Principal Management Analyst

Comment: Clark County has determined that the bill, as currently written, would have no fiscal impact.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Douglas County**

Approved by: Terri Willoughby, Chief Financial Officer

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Gina Rackley, Comptroller

Comment: No fiscal impact. Currently, Humboldt County does not have a charter school in our County.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Lincoln County**

Approved by: Denice Brown, Administrative Assistant

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Lyon County</b>          Approved by: Josh Foli, Comptroller          Comment: There would currently be no fiscal impact to Lyon County as the County does not sponsor a charter school. However, there would be a fiscal impact if the County choose to sponsor a charter school.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: <b>Pershing County</b>          Approved by: Karen Wesner, Administrative Assistant          Comment:</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Washoe County</b>          Approved by: Cadence Matijevich, Government Affairs Liaison          Comment: Credits against gaming taxes which are distributed to Washoe County under the provisions of the Local Government Tax Act would result in a reduction in revenues received by the county. However, the total number of tax credits that would be utilized or made available to organizations that make scholarship donations is unknown. As such, reliable estimate of the financial effect this bill would have on Washoe County cannot be determined.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: Douglas County School District, Elko County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Lincoln County School District, Mineral County School District, Storey County School District, City of Caliente, City of Carlin, City of Ely, City of Fallon, City of Fernley, City of Mesquite, City of North Las Vegas, City of Wells, City of Winnemucca, City of Yerington, Churchill County, Elko County, Esmeralda County, Eureka County, Lander County, Mineral County, Nye County, Storey County, and White Pine County.