

BDR 34-635
SB 252

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 12, 2025

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Effect on Future Biennia
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
SB252 / BDR 34 - 635

<p>School District: Carson City School District Approved by: Spencer Winward, Chief Financial and Operations Officer Comment: Carson City School District cannot determine the fiscal impact from this proposed legislation.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Churchill County School District Approved by: Christi Fielding, Comptroller Comment: The potential decision by students currently enrolled in public schools to transition to private schools or engage an education service provider could potentially have a significant fiscal impact on the district. Unfortunately, it is not feasible to quantify the fiscal impact at this time, as there is no method to accurately predict how many students may opt to utilize the education savings account to pursue educational opportunities outside the district.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Clark County School District Approved by: Diane Bartholomew, Interim Chief Financial Officer Comment: Financial impact cannot be determined. The account would be managed by the State, not the school district, however, there would be costs associated with managing student transitions to and from the program, including tracking student participation, processing transfers, and ensuring compliance with new regulations. Administrative duties would require additional staff or the allocation of existing staff resources.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Elko County School District Approved by: Cody Krenka, Director of Human Resources Comment:</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Unclear on cost but any monies diverted to another use from school district budget will impact a school.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lyon County School District**

Approved by: Kyle Rodriguez, Fiscal Services Officer

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Alma Wright, Executive Secretary

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Dennis Holmes, Superintendent

Comment: Unable to determine.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Storey County School District**

Approved by: Kristen Chandler, Director of Business Services

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Mark Mathers, CFO Comment:				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: The fiscal impact of this bill on a school district with no private schools would primarily come from the potential loss of funding and the administrative costs associated with the Nevada Education Savings Account (ESA) Program. Under this program, parents of children who are eligible for the ESA may choose to have funds deposited into an education savings account instead of receiving traditional funding through the public school system. The amount deposited into the account would be equal to the base per-pupil funding and any weighted funding the child would receive if enrolled in a public school. This means that as children opt for the ESA, the district would see a reduction in funding based on the number of students choosing this option. For a school district with 1,200 students, if 2% of the students (or 24 students) opt for an education savings account, the district could lose funding equivalent to the per-pupil adjusted base amount plus any weighted funding for these 24 students. Based on preliminary projections from the Nevada Department of Education this could cost the district approximately \$17,861 per student or approximately \$428,664 per year. Although there currently are no physical, private schools in the school district, nothing in the bill would preclude a student from enrolling in an online, private school. In addition, the district would face administrative costs related to tracking students who opt for ESAs, ensuring compliance with the new program, and reporting requirements.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$0	(\$428,664)	(\$428,664)	(\$857,328)

The following school districts did not provide a response: Douglas County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, and Mineral County School District.