

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 21, 2023

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	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
A.B. 296 / BDR 34 - 607

School District: Carson City School District Approved by: Spencer Winward, Director of Fiscal Services Comment: Carson City School District sees no measurable fiscal impact from this proposed legislation.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Churchill County School District Approved by: Dr. Summer E. Stephens, Superintendent Comment: This could have an impact as it could be difficult to fully calculate the instructional time within a class period and could not be tracked.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Elko County School District Approved by: Julie Davis, CFO Comment: The impact cannot be determined based on information provided. Concerns expressed included whether or not funding per instructional day would exclude required testing days and would the switch to 4-day also cause an impact.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Pam Teel, Superintendent Comment: Could impact in loss of attendance but cannot be determined how much of a impact.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Lyon County School District Approved by: Kyle Rodriguez, Fiscal Services Officer Comment: Fiscal impact can not be determined but a negative fiscal impact can be expected.				
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 may have a huge fiscal impact - unable to determine.

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

School District: **Pershing County School District**

Approved by: Russell D. Fecht, Superintendent

Comment: PCSD cannot determine the fiscal impact this bill could have on us at this time.

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

School District: **Washoe County School District**

Approved by: Mark Mathers, Chief Financial Officer

Comment: The above additional positions are needed for the additional recordkeeping and timekeeping to more closely track instructional time. Two Central Office program services technicians are estimated, and a part-time clerical aide (3 hours per day) would be needed per school. Thus, fifty (50) clerical aides are estimated to support the District's 100 schools.

In addition, it is unclear if recess, lunch, counseling time and other functions would count as non-instructional time. If so, based on this bill, the District's average daily enrollment (ADE) could be reduced, resulting in reduced revenues to support schools. Because of these unknowns, the potential reduced revenues cannot be estimated at this time.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$1,667,405	\$1,750,775	\$3,676,627

School District: **White Pine School District**

Approved by: Paul Johnson, Chief Financial Officer

Comment: The school district does not have a time and attendance system that would track the percent of time that teachers spend preparing for and administering tests. This may require an advanced time and attendance system that could parse and report time based on services performed by employee. Currently, employees are paid based on the job description and function they perform (i.e. teachers are recorded in instruction, counselors in student support). The time spent preparing for an exam would normally be included as instructional time. Teachers prepare instructional plans and provide instructional services based on assessment criteria as a part of their regular duties. Because we do not have historical data with respect to the time that this BDR would exempt from instruction, our best estimate is that that teachers do not spend more than 2% of their time with respect to examinations for advanced placement courses, career and technical education or improvement of literacy on a regular basis so we would not lose enrollment as a result of this BDR. In order to track instructional time by the services performed, we would have to purchase a new time and attendance system with greater flexibility. We anticipate that this would cost approximately \$15,000 in the first year of implementation and approximately \$8,000 on a recurring basis.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$15,000	\$8,000	\$23,000

The following school districts did not provide a response: Clark County School District, Douglas 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.