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**NEVADA STATE LEGISLATURE  
PRE-SESSION ORIENTATION PROGRAM  
FISCAL NOTE PROCESS  
Session: Bills in a Nutshell**

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**FISCAL NOTE PROCESS PRESENTATION**

**PURPOSE:**

- Summary of the fiscal impact of proposed changes in law for consideration during policy and money committee deliberations.
- By statute, a fiscal note “must be factual and concise in nature, and must provide a reliable estimate of the dollar amount of effect the bill or joint resolution will have.”
- Fiscal notes are required only for proposed decreases in revenue and/or increases in expenditures.
- Fiscal notes are only required to be obtained on the bill as introduced. The Fiscal Analysis Division is not required to obtain a fiscal note on an amended bill, unless directed to do so by the Speaker of the Assembly or the Senate Majority Leader.

**PROCESS:**

- Legal Division designates a bill as having a fiscal impact or not using the following terms:  
  
Effect on State Government: Yes;  
No;  
Executive Budget;  
Contains Appropriation included in the Executive Budget; or  
Contains Appropriation not included in the Executive Budget  
  
Effect on Local Government: May have Fiscal Impact;  
No;  
Increases or Newly Provides for Term of Imprisonment in County or City Jail or Detention Facility
- Bills with fiscal impact are sent to the Fiscal Division for assignment.
- State agencies have five (5) working days to submit a completed fiscal note, which includes a review by the Executive Budget Office. State agencies submit fiscal notes through the Executive Budget Office. A state agency may request an extension of up to ten (10) business days from the Fiscal Analysis Division.

- Local government entities have eight (8) working days to submit a completed fiscal note. Local governments submit fiscal notes directly to the Fiscal Analysis Division. The Fiscal Analysis Division compiles the submitted local government fiscal notes.
- The Fiscal Analysis Division performs a cursory review of submitted fiscal notes for completeness and any obvious flaws. The Fiscal Analysis Division does not verify the information contained in the note unless it has been specifically requested to do so.
- Fiscal notes are sent to the state printer and published for legislative consideration.

**KEY ITEMS OF INFORMATION:**

- Committees may hear a bill with a fiscal impact prior to receiving a fiscal note but may not vote on such a measure until the fiscal note is available.
- State agencies and local government entities may submit unsolicited fiscal notes.
- Local government entities may submit a late fiscal note directly to the Chairman of the committee to which the measure has been referred.
- Fiscal notes are not prepared for amendments unless the presiding officer has specifically requested it. (The presiding officer is the Speaker of the Assembly, the Senate Majority Leader, or another member of the Legislature who is acting as the Speaker or the Majority Leader due to the inability or absence of either the Speaker or the Majority Leader.)
- Members may request a fiscal note at any time by making such a request through the presiding officer of the body.
- The Fiscal Analysis Division manages the fiscal note process and its cursory review of a fiscal note is neither verification nor endorsement of the information presented.
- Fiscal notes for bills as introduced are available electronically on the LCB website under 2013 Session Information. Unsolicited fiscal notes and fiscal notes for amended bills are distributed to the staff of the committees to which the bills are referred, but are not placed on the LCB website.

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Attachments: Explanation of key provisions  
NRS statutes governing fiscal notes  
Sample fiscal notes from state agencies  
Sample fiscal note from local government  
Flow chart of the Fiscal Note Process



introduction of the bill. Although a bill can be introduced without a fiscal note, the legislative committees may not vote on a measure that requires a fiscal note until the fiscal note is attached.

Executive branch state agencies, including constitutional offices, must submit fiscal notes through the Executive Budget Office. Local governments submit fiscal notes directly to the Fiscal Analysis Division. Once submitted, the Fiscal Analysis Division sends the completed fiscal note to the state printer for inclusion in the next day's printing of bills.

**Deadlines for Submission of Fiscal Notes**

NRS 218D.475 requires state agencies to submit the notes to the Fiscal Analysis Division within five working days after the initial request. Local governments are required to submit fiscal notes to the Fiscal Analysis Division within eight working days after the initial request. The Fiscal Analysis Division is authorized to grant an extension of not more than 10 days to state agencies.

**Fiscal Notes for Amendments Only if Requested**

NRS 218D.440 states that fiscal notes are not required on amended versions of bills unless the presiding officer directs the Fiscal Analysis Division to obtain a revised fiscal note. ("Presiding officer" is defined pursuant to NRS 218D.400 as the Speaker of the Assembly, the Senate Majority Leader, or another legislator who is performing those duties during the absence or inability of the Speaker or the Majority Leader.)

**Fiscal Notes Requested by Legislators**

NRS 218D.445 provides that a legislator may at any time while the bill is before his or her house raise the issue that a fiscal note is required on a bill. The Fiscal Analysis Division will request a fiscal note when the presiding officer of the house so instructs.

## NEVADA REVISED STATUTES - FISCAL NOTES PROCESS

The following are the pertinent sections of Nevada Revised Statutes that authorize and define the fiscal note process for the State of Nevada.

**NRS 218D.400 “Presiding officer” defined.** As used in NRS 218D.400 to 218D.495, inclusive, unless the context otherwise requires, “presiding officer” means:

1. In the Assembly, the Speaker of the Assembly or another member of the Assembly who is performing the functions of the Speaker during the absence or inability of the Speaker.
2. In the Senate, the Majority Leader of the Senate or another member of the Senate who is performing the functions of the Majority Leader during the absence or inability of the Majority Leader.

(Added to NRS by 2009, 1148)

**NRS 218D.415 Summary of certain measures must include information concerning fiscal effect and appropriations.**

1. The summary of each bill or joint resolution introduced in the Legislature must include the statement:

(a) “Fiscal Note: Effect on Local Government: May have Fiscal Impact,”

“Fiscal Note: Effect on Local Government: No,” or

“Fiscal Note: Effect on Local Government: Increases or Newly Provides for Term of Imprisonment in County or City Jail or Detention Facility,”

↪ whichever is appropriate; and

(b) “Effect on the State: Yes,”

“Effect on the State: No,”

“Effect on the State: Contains Appropriation included in Executive Budget,”

“Effect on the State: Executive Budget,” or

“Effect on the State: Contains Appropriation not included in Executive Budget,”

↪ whichever is appropriate.

2. The Legislative Counsel shall consult the Fiscal Analysis Division to secure the appropriate information for summaries of bills and joint resolutions.

3. If an amendment adds an appropriation to a bill that previously did not include an appropriation or removes all appropriations from a bill that previously included one or more appropriations, the Legislative Counsel shall change the summary of the bill to reflect the inclusion or removal.

(Added to NRS by 1969, 1005; A 1973, 642; 1975, 192, 1390; 1977, 343; 1979, 390; 1995, 2528; 1997, 646; 1999, 1805; 2003, 2089)—(Substituted in revision for NRS 218.2754)

**NRS 218D.430 Fiscal note required for certain bills and joint resolutions affecting State Government.**

1. Except as otherwise provided in subsection 4, the Fiscal Analysis Division shall obtain a fiscal note on:

(a) Any bill or joint resolution which creates or increases any fiscal liability or decreases any revenue which appears to be in excess of \$2,000; and

(b) Any bill or joint resolution which increases or newly provides for a term of imprisonment in the state prison or makes release on parole or probation from the state prison less likely,

↪ before a vote is taken on such a bill or joint resolution by a committee of the Assembly or the Senate.

2. The fiscal note must contain a reliable estimate of the anticipated change in appropriation authority, fiscal liability or state revenue under the bill or joint resolution, including, to the extent possible, a projection of such changes in future biennia.

3. Except as otherwise provided in NRS 218D.400 to 218D.495, inclusive, or a joint rule, the estimates must be made by the affected agency or agencies.

4. The fiscal note is not required on any bill or joint resolution relating exclusively to the proposed executive budget.

(Added to NRS by 1969, 1004; A 1973, 641; 1975, 192, 1389; 1977, 342; 1979, 389; 1983, 1046; 1985, 328; 1995, 2818; 1997, 2705; 1999, 2196; 2001, 3203; 2011, 3195)—(Substituted in revision for NRS 218.272)

**NRS 218D.435 Fiscal note required for certain bills and joint resolutions affecting local governments.**

1. Before a vote is taken by a committee of the Assembly or the Senate on any bill or joint resolution which the Legislative Counsel, in consultation with the Fiscal Analysis Division, determines may reduce the revenues or increase the expenditures of a local government, the Fiscal Analysis Division shall prepare a fiscal note pursuant to NRS 218D.400 to 218D.495, inclusive.

2. Before preparing a fiscal note pursuant to this section, the Fiscal Analysis Division shall:

(a) Provide to the appropriate local governments a copy of the bill or joint resolution for which the fiscal note is required; and

(b) Request that the local governments review the bill or joint resolution and, if required, prepare a fiscal note pursuant to the provisions of subsection 2 of NRS 218D.475.

3. Except as otherwise provided in this subsection, a fiscal note is not required if the only impact on a local government is that a bill or joint resolution increases or newly provides for a term of imprisonment in a county or city jail or detention facility, or makes release on probation therefrom less likely. The Fiscal Analysis Division shall prepare a fiscal note for a bill or joint resolution for which a fiscal note is not otherwise required pursuant to this subsection if, within 8 working days after the bill or joint resolution is introduced:

(a) A local government prepares a fiscal note for the bill or joint resolution and submits it to the Fiscal Analysis Division; and

(b) The fiscal note complies with requirements set forth in NRS 218D.470.

(Added to NRS by 1975, 191; A 1975, 1391; 1977, 342; 1979, 389; 1983, 1047; 1985, 328; 1989, 1179; 1999, 2197; 2003, 2088)—(Substituted in revision for NRS 218.2723)

**NRS 218D.440 Fiscal note not required for amendments unless requested by presiding officer.**

1. Except as provided in subsection 2, fiscal notes are required on the original bill and original joint resolution only and not on amendments.

2. Whenever an amendment adopted by one House so affects a bill or joint resolution that the original fiscal note ceases to be valid, the presiding officer may direct the Fiscal Analysis Division to obtain a new fiscal note showing the effect of the bill or joint resolution as amended.

(Added to NRS by 1969, 1005; A 1973, 641; 1975, 1390; 1977, 342; 1979, 390)—(Substituted in revision for NRS 218.273)

**NRS 218D.445 Legislator may raise issue that measure requires fiscal note; determination of need for fiscal note by presiding officer.**

1. Any Legislator may at any time while a bill or joint resolution is before the Legislator's House raise the issue that the bill or joint resolution requires a fiscal note.
2. If the presiding officer determines that the bill or joint resolution does require a fiscal note, the presiding officer shall request the Fiscal Analysis Division to obtain the fiscal note before further action is taken.

(Added to NRS by 1969, 1006; A 1973, 643; 1977, 344; 1979, 392)—(Substituted in revision for NRS 218.2758)

**NRS 218D.460 Requester of measure must be informed of need for fiscal note; procedure for submitting measure to agency or local government for fiscal note.**

1. After a bill or joint resolution has been drafted, the Fiscal Analysis Division shall inform the requester that a fiscal note is required when the draft is submitted to the requester for review.
2. If the requester so directs, the Fiscal Analysis Division shall promptly determine the agency or local government to which the bill or joint resolution should be submitted and shall submit it for a fiscal note.
3. If the requester is a Legislator and desires to introduce the bill or joint resolution without a fiscal note, the Legislator may do so, but when the bill is introduced, the Fiscal Analysis Division shall promptly determine the agency or local government to which the bill or joint resolution is to be submitted and shall forward it to the agency or local government to obtain the fiscal note.

(Added to NRS by 1969, 1005; A 1973, 642; 1975, 1391; 1977, 343; 1979, 391; 2001, 3204; 2003, 2090)—(Substituted in revision for NRS 218.2755)

**NRS 218D.465 Form of fiscal note; review by Department of Administration.**

1. The name of the agency preparing the fiscal note must appear on the fiscal note with the name of the official of the agency who is primarily responsible for preparing the fiscal note.
2. The Department of Administration shall review the fiscal notes prepared by the agencies before such fiscal notes are returned to the Legislature. If the Department of Administration disagrees with a fiscal note prepared by the agency, it may submit a supplementary fiscal note for the bill or joint resolution.

(Added to NRS by 1969, 1005; A 1973, 642, 1659; 1979, 390; 2001, 3204; 2003, 2089)—(Substituted in revision for NRS 218.275)

**NRS 218D.470 Contents of fiscal note.**

1. The fiscal note must be factual and concise in nature, and must provide a reliable estimate of the dollar amount of effect the bill or joint resolution will have.
2. If the agency or local government concludes that no dollar amount can be estimated, the fiscal note must so state with reasons for such a conclusion.

(Added to NRS by 1969, 1005; A 1979, 390; 2003, 2089)—(Substituted in revision for NRS 218.2751)

**NRS 218D.475 Time for agency or local government to prepare and return fiscal note; extension.**

1. Whenever a bill or joint resolution is submitted to an agency for a fiscal note, the agency shall prepare the fiscal note and return it to the Fiscal Analysis Division within 5 working days. The Fiscal Analysis Division may extend the period for not more than 10 additional working days if the matter requires extended research.

2. Whenever a bill or joint resolution is submitted to a local government for a fiscal note, the local government shall:

(a) Review the provisions of the bill or joint resolution to determine whether the bill or joint resolution reduces the revenues or increases the expenditures of the local government; and

(b) If the local government determines that the bill or joint resolution reduces the revenues or increases the expenditures of the local government, prepare a fiscal note for that bill or joint resolution and return it to the Fiscal Analysis Division within 8 working days.

(Added to NRS by 1969, 1005; A 1975, 1390; 1977, 343; 1979, 390; 2001, 3204; 2003, 2089; 2011, 3195)—(Substituted in revision for NRS 218.2752)

**NRS 218D.480 Transmittal of fiscal note to chairs of committees; additional procedures for preparing fiscal notes concerning legislative measures affecting local governments; retention of copies of fiscal notes.**

1. As soon as practicable after a fiscal note is received from an agency, the Fiscal Analysis Division shall send a copy of the fiscal note to the chair of the standing committee or committees to which the bill or joint resolution has been referred. The Fiscal Analysis Division shall retain the original fiscal note.

2. Upon expiration of the period prescribed in paragraph (b) of subsection 2 of NRS 218D.475, the Fiscal Analysis Division shall prepare a single consolidated fiscal note into which any information submitted by a local government regarding a bill or joint resolution must be incorporated. If, upon the expiration of that period, the Fiscal Analysis Division determines that no local governments have submitted information regarding the fiscal impact of a bill or joint resolution, the Fiscal Analysis Division shall prepare a fiscal note indicating that local governments have reported no decreases in revenues or increases in expenditures resulting from the bill or joint resolution. The Fiscal Analysis Division shall send to the chair of the standing committee or committees to which the bill or joint resolution has been referred a copy of a fiscal note prepared pursuant to this subsection. The Fiscal Analysis Division shall retain the original fiscal note and any fiscal notes submitted by local governments for the bill or joint resolution.

3. If a local government wishes to submit a fiscal note for a bill or joint resolution after the expiration of the period prescribed in paragraph (b) of subsection 2 of NRS 218D.475, the local government must submit the fiscal note to the chair of the committee or committees to which the bill or joint resolution has been referred, and a copy of the fiscal note to the Fiscal Analysis Division. The Fiscal Analysis Division shall retain the copy of the fiscal note provided by the local government.

(Added to NRS by 1969, 1006; A 1973, 642, 1457; 1975, 192, 1391; 1977, 343; 1979, 391; 1985, 458; 1993, 1532; 1997, 12; 2001, 3204; 2003, 2090; 2011, 3195)—(Substituted in revision for NRS 218.2756)

**NRS 218D.485 Printing of fiscal notes.** All fiscal notes of bills or joint resolutions that have been introduced must be printed together, separate from the bills or joint resolutions, in the order of introduction in the Assembly and the Senate.

(Added to NRS by 1969, 1006; A 1979, 392)—(Substituted in revision for NRS 218.2757)

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**NRS 218D.495 Unlawful to copy or disseminate information concerning legislative measure submitted for fiscal note; exceptions; penalty.**

1. Agencies and local governments may use the bills and joint resolutions submitted to them pursuant to NRS 218D.400 to 218D.495, inclusive, for official purposes only.

2. A person shall not copy or otherwise disseminate information concerning any bill or joint resolution which has been submitted to the person pursuant to NRS 218D.400 to 218D.495, inclusive, unless:

(a) The bill or joint resolution has been prefiled pursuant to NRS 218D.580, introduced in the Legislature or otherwise lawfully released to the public; or

(b) The person has obtained the consent of the requester.

3. A person who knowingly disseminates information in violation of this section is guilty of a misdemeanor.

(Added to NRS by 1969, 1005; A 1979, 390; 1985, 335; 2003, 2089; 2011, 3196)—  
(Substituted in revision for NRS 218.2753)



**EXECUTIVE AGENCY**  
**FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 18, 2011

Agency Submitting: Department of Education

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2010-11</b>	<b>Fiscal Year 2011-12</b>	<b>Fiscal Year 2012-13</b>	<b>Effect on Future Biennia</b>
Nevada Commission on K-12 Education (Expense)				
State Councils Meetings and Operations (Expense)		\$11,500	\$11,500	\$23,000
State PD Needs Assessment (Expense)		\$10,000		
Total	0	\$21,500	\$11,500	\$23,000

Explanation

(Use Additional Sheets of Attachments, if required)

If the current funding level of the State Board of Education remains in the Governor's Recommended Budget for the Department in FY2012 and FY2013, there would be no additional fiscal costs to implement the change of the Board to the Commission on K-12 Education. Although the new Commission would only be comprised of 7 voting members versus the current 10 members of the state board, there are also 4 non voting members identified in the BDR for a total of 11 members that would equate to the current 11 member (voting and non-voting) state board so the cost would be basically equivalent. Operating expenditures currently provided for the Commission on Educational Technology, the Council on Academic Standards, and the Commission on Educational Excellence, would be used by the Department to carry out the requirements formerly performed by the Councils/Commissions without any additional expenses. The only new expense that will be assumed by the Department is the administration of the duties of the Statewide Council for the Coordination of the Regional Training Programs specified in Section 45 of the Bill. The Department does not currently have an operating budget to carry out the duties of the Statewide Council. Section 45 of the Bill transfers all of the duties of the Statewide Council including the requirement to conduct at least four meetings of the Council and the development and assessment of a long range plan regarding the uniform training provided by the Regional Training Programs. See attachment for an explanation of the expenses identified in the fiscal note.

Name Keith Rheault

Title Supt. of Public Instr.

**DEPARTMENT OF ADMINISTRATION'S COMMENTS**

Agency response appears reasonable.

Date Monday, April 18, 2011

Name Andrew K. Clinger

Title Director

**Fiscal Note S.B. 197 - (BDR 34-94)**  
**Keith W. Rheault, Superintendent of Public Instruction**  
**Submitted by Nevada Department of Education**

**Expenses**

Statewide Council Meeting Expenses –

Cost estimate based on four, one day face to face meetings per year with a membership of 11 individuals on the Council. Funds will only be used to reimburse travel costs and allowed state per diem for members of the Council. Based on historical expenses encountered with similar Councils administered by the Department with membership from throughout the state, the average travel and per diem cost per member to attend the meetings is approximately \$250.00 per person. Operating expenses such as printing, postage and support materials are also included in the amended fiscal note.

New Duties Assigned

New duties assigned to the Superintendent include the dissemination of information to the regional training programs on effective methods of professional development and the need to conduct long range planning concerning the professional development needs of teachers and administrators employed in the state. To accomplish this task, funding is requested to conduct an assessment on the professional development needs of teachers and administrators during the first year of the biennium. It is proposed that the needs assessment would be put out to bid on a competitive basis through a Request for Proposal to any public institution of higher education in the state (UNR, UNLV, CSN, etc.) with a teacher education program that would be interested in conducting the study.

Expense	FY12	FY13
Council Meetings 4 X 11 members @ \$250.00 Includes only travel (air, mileage, parking, etc) and per diem reimbursement to attend meetings.	\$11,000.00	\$11,000.00
Council Operating Expenses- printing, postage and support materials.	500.00	500.00
Statewide Professional Development Needs Assessment	\$10,000.00	
<b>Total Fiscal Note Costs</b>	<b>\$21,500.00</b>	<b>\$11,500.00</b>

NON-EXECUTIVE AGENCY  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 3, 2011

Agency Submitting: Legislative Counsel Bureau

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2010-11</b>	<b>Fiscal Year 2011-12</b>	<b>Fiscal Year 2012-13</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

No Impact

Name Charles Mahoney

Title Chief Accountant



**LOCAL GOVERNMENT  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 4, 2011

Agency Submitting: Local Government

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2010-11</b>	<b>Fiscal Year 2011-12</b>	<b>Fiscal Year 2012-13</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 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  
SB197 / BDR 34 - 94

City/County: <b>Clark County School District</b> Approved by: James McIntosh, Deputy CFO Comment: No Impact				
Impact	FY 2010-11	FY 2011-12	FY 2012-13	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Esmeralda County School District</b> Approved by: Robert Aumaugher, Superintendent Comment: Esmeralda County School District has concerns about the following: <ul style="list-style-type: none"> <li>* Elimination of State elected school board members</li> <li>* Appointment of the State Superintendent by the Governor</li> <li>* Placement of RPDP Governing Boards under the State Superintendent</li> </ul>				
Impact	FY 2010-11	FY 2011-12	FY 2012-13	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: <b>Lincoln County School District</b> Approved by: Nykki L. Holton, Superintendent Comment: This is a very complicated bill. There is a lot to digest. I'm not seeing, however, that there would be a huge fiscal impact on our local level unless: the various commissions decide to allocate the monies differently than in the past, or there is something hidden in the language that a cursory look through the BDR has missed.  There would be an enormous impact in other ways...not fiscal!				
Impact	FY 2010-11	FY 2011-12	FY 2012-13	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Mineral County School District</b> Approved by: Stephen Summerbell, Finance Director Comment: No direct impact on the district.				
Impact	FY 2010-11	FY 2011-12	FY 2012-13	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Pershing County School District</b>          Approved by: Dan Fox, Supt.          Comment: There could be fiscal impacts on the district should this be enacted, however, it is difficult to give specific estimates because of the unknowns. Nevertheless, there could be additional expenses associated with a "Plan of Corrective Action" should the newly appointed Superintendent of Public Instruction require such. Furthermore, there could be a loss of technology revenue by going from a formula to a competitive format. Also, there could be increased expenses with new direction(s) from the new Nevada Commission on K-12 Public Education.</p>				
<b>Impact</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Storey County School District</b>          Approved by: Robert Slaby, Superintendent          Comment: Cost of additional personnel for commissions, etc.</p>				
<b>Impact</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Washoe County School District</b>          Approved by: Bryn Lapenta, Senior Director          Comment: No Impact</p>				
<b>Impact</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>White Pine County School District</b>          Approved by: Paul Johnson, CFO          Comment: Section 15 contains provisions with respect to funding programs for innovato and the prevention of remediation. This provision may change funding for all districts but there is not sufficient information to determine the extent.          Increasing reporting and accountability will result in additional labor demands. The legislation does not contain specific information necessary to quantify the impact.</p>				
<b>Impact</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

The following cities/counties did not provide a response: Carson City School District, Churchill County School District, Douglas County School District, Elko County School District, Eureka County School District, Humboldt County School District, Lander County School District, Lyon County School District, and Nye County School District.



**THE FISCAL NOTE PROCESS**

