
Fiscal Note Instructions for Agency Staff

2024 Legislative Session

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Office of Financial
Management



Contents

About these instructions	3
Introduction.....	3
The fiscal note process.....	4
What is a fiscal note?.....	4
The role of agencies	4
The fiscal note process	4
The 10-year analysis	5
Guidelines for preparing fiscal notes.....	6
Follow these guidelines when preparing fiscal notes.....	6
Completing fiscal notes in FNS	8
Introduction to FNS	8
Accessing FNS	9
Getting started: the console page and creating a fiscal note	10
Agency Info tab.....	13
Summary tab	13
Cash Receipts tab.....	15
FTEs tab	17
Operating tab.....	17
Capital tab.....	19
New Rules tab	20
10-Yr Analysis tab.....	21
Viewing and releasing the fiscal note to OFM.....	25
Other fiscal notes system features	26
Customizing the console view	26
Monitoring fiscal note status.....	26
Viewing fiscal note request information.....	27
Modifying a fiscal note	27
Revising a fiscal note.....	28
Bookmarking a fiscal note	29
Attaching documents.....	30
Copying information from other source documents.....	30
Initiating an unsolicited fiscal note request.....	32
Viewing distributed fiscal notes.....	33
Using the search function	33
Deleting a version of a fiscal note.....	34
Extracting data.....	34
System password maintenance	34
Appendix	35
Glossary	35

Table of figures

Figure 1: Login page.....	9
Figure 2: Agency fiscal note management icon.....	10
Figure 3: FNS preferences	11
Figure 4: Create a new fiscal note	11
Figure 5: Create a new version.....	12
Figure 6: Fiscal Note tabs	12
Figure 7: Agency Info tab	13
Figure 8: Summary tab.....	14
Figure 9: Cash Receipts tab	16
Figure 10: FTEs tab	17
Figure 11: Operating tab	18
Figure 12: Capital tab	20
Figure 13: New Rules tab.....	21
Figure 14: 10-Yr Analysis tab.....	22
Figure 15: Release to OFM.....	26
Figure 16: Fiscal note views.....	26
Figure 17: View status of fiscal notes	26
Figure 18: Fiscal note request information	27
Figure 19: Modify fiscal note page.....	28
Figure 20: Create a new fiscal note version	28
Figure 21: Bookmark a fiscal note	29
Figure 22: Attaching documents	30
Figure 23: Template guidelines.....	31
Figure 24: Unsolicited fiscal note request	32
Figure 25: Find bills.....	32
Figure 26: View fiscal note	33
Figure 27: The search function.....	34

About these instructions

Introduction

These instructions provide the information agencies need to prepare and submit fiscal notes to the Office of Financial Management (OFM) and to the Legislature. It presents the required fiscal note elements and describes how to use the Fiscal Note System (FNS).

You can view distributed fiscal notes at the OFM website: fortress.wa.gov/ofm/fnspublic. If you need technical assistance using FNS, contact the OFM Help Desk at HereToHelp@ofm.wa.gov or 360-407-9100.

The fiscal note process

What is a fiscal note?

A fiscal note is an objective statement of the fiscal impact of proposed legislation linked to a particular version of a bill, draft bill, or bill amendment. A fiscal note's primary purpose is to provide the most reasonable estimate of the proposed legislation's expenditure and cash receipt implications using the best and most rationale set of assumptions. There are three types of fiscal notes: state, local and judicial. Most fiscal note requests come from legislative staff. OFM agency staff may also request fiscal notes subject to OFM's approval.

Legislators, legislative staff, OFM, agency staff, journalists, lobbyists, and citizens who participate in the legislative process use fiscal notes. Used primarily during the legislative session, fiscal notes help to determine the direction and funding level of proposed changes at all levels. They're also used after the legislative session ends for research, financial analyses and to develop future budget requests.

The role of agencies

Agencies, as the subject matter experts, prepare fiscal notes to estimate the cost of implementing legislative proposals on affected programs. Explaining the costs requires identifying and presenting workload drivers and the most reasonable implementation scenario. Fiscal notes must be factual and objective and share assumptions with other agencies that also prepare fiscal notes on the same legislation. Assumptions used by multiple agencies to prepare a fiscal note on the same bill must be consistent and fit into one cohesive package.

The fiscal note process

The Legislature, OFM or agencies initiate a fiscal note request through FNS. The request must specify:

- The bill, initiative, draft, or amendment to analyze.
- The name of the individual making the request.
- A legislative staff contact and phone number.
- The due date.
- Any special instructions, including hearing information.

Upon receiving the request, an OFM analyst reads the associated bill or draft to determine which agencies should prepare the fiscal note. OFM designates a lead agency and assigns an OFM analyst to review the completed note. OFM then sends the request to the assigned agencies via FNS along with an email notification. The request information is immediately available in FNS, which also includes a link to the bill or draft language.

Each assigned agency prepares a fiscal note for its own agency. The Local Government Fiscal Note Program within the Department of Commerce prepares *local government fiscal notes*. The Office of the Administrator for the Courts prepares *judicial impact fiscal notes*. OFM or an existing agency with the relevant knowledge prepares *fiscal impact notes on legislation* that have a broad statewide impact or create a new agency.

The lead agency is responsible for coordinating shared assumptions that underlie the fiscal notes prepared by other agencies on the same bill or proposal. This may involve all affected agencies getting together to discuss the bill and assumptions. As soon as possible, the lead agency should

record its assumptions in FNS on the **Request** tab. This allows other agencies assigned to access those assumptions.

After agencies approve a fiscal note internally, they release and transmit the note to OFM for review. FNS supports the preparation, review, approval, and transmittal steps.

In most cases, legislative staff request a fiscal note to ensure that fiscal impact information is available when a bill is considered in committee. *This means the Legislature needs the fiscal note at least 24 hours before the scheduled hearing.* OFM assigns a due date accordingly – generally 72 hours, or three days, in advance, to cover contingencies. Local government fiscal notes are usually assigned a due date that is seven calendar days from the date of the request. It may be helpful for preparers to realize that far more bills are heard than are voted out of committee.

Attentiveness to hearing dates is important, especially if the hearing occurs prior to the due date assigned by OFM. FNS indicates the next scheduled hearing date associated with each request to assist all parties in meeting what are often quick turnaround requirements.

OFM reviews fiscal notes for approved format, accuracy, reasonableness, and completeness before distributing to the Legislature. The assigned OFM budget analyst may contact an agency with questions or request a revised note as needed.

A fiscal note is not official and final until distributed by OFM.

After approval, OFM uses FNS to distribute completed fiscal note packages electronically. FNS posts completed fiscal notes to the OFM [website](#), and sends an email with a link to the published fiscal note to all requestors, the OFM budget analyst and the agency.

Agencies must submit fiscal notes to OFM for review, approval, and formal distribution. Agencies should not distribute fiscal notes directly but may share draft fiscal notes with legislative staff to facilitate communication. This should be coordinated with their OFM analyst. Draft fiscal notes should be clearly marked **“DRAFT”** to ensure that they are not mistaken for approved fiscal notes.

The 10-year analysis

RCW [43.135.031](#) (I-960) requires that OFM determine the 10-year cost to tax and fee payers of any proposed legislation that would raise taxes, impose new or increase current fees. OFM asks agencies to develop 10-year cost analyses, which OFM then uses to formulate the 10-year cost projection. OFM distributes the 10-year cost projection via email to every legislator and members of the public and media who subscribe to the GovDelivery email notification service. FNS supports the request, preparation, review, and publication of the 10-year analyses.

Guidelines for preparing fiscal notes

Follow these guidelines when preparing fiscal notes

First, read the bill. Read the entire bill before preparing your analysis. Understand which sections apply to your agency and which sections create a fiscal impact for your agency.

Clearly communicate the results of your analysis. The fiscal note plays a key role in the legislative decision-making process. It is important for legislators to understand why the bill costs money and what the key cost drivers are. Clearly indicate which portions of the bill create or drive costs and why and how those costs are calculated.

If the cost impact is indeterminate, provide some illustrative information or range of scenarios. Agencies must select the single fiscal estimate that reflects the most likely assumptions and scenario. If no one scenario is likely to occur, pick a number that represents the middle of the range. Enter the fiscal estimate in the financial section of the note. Include an explanation that will help the reader appreciate the factors that make it difficult to develop a reliable estimate.

State and share your assumptions. Clearly explain the agency's understanding of what the bill is proposing, how the agency would implement the proposal and any other key cost-related assumptions upon which you based the analysis. In other words, ensuring the reader understands the fiscal note helps maintain your agency's credibility.

Base your assumptions on the least expensive way to implement the legislation. It is possible to use more than one set of assumptions, if they are reasonable, explicit, and not chosen to sway opinion on the bill.

Starting point. Fiscal notes should include the incremental change from the current budget or current law. The starting point for a fiscal note should be the funding level that matches the current enacted budget or current law. Fiscal notes should represent the incremental change from that baseline each year. If your agency is preparing a fiscal note on a bill assumed in the Governor's budget, prepare the fiscal note using the same cost assumed in the Governor's budget.

Describe the changes between bill versions. For fiscal notes prepared on subsequent bill versions, include an explanation of the changes made from one version of the legislation to the next. Place this explanation in the description on the **Summary** tab. This will help expedite OFM's review of subsequent fiscal notes and help legislators and legislative staff understand and track the changes from one version to the next.

Be objective and factual. The primary purpose of a fiscal note is to provide the best possible estimate of the expenditure and cash receipt impacts of proposed legislation. It should be factual, informative, concise, and as objective as possible.

Respond to the bill language. A fiscal note should focus on the cost implication of only one bill, without considering the potential impact of other bills or speculation beyond language contained in the proposal.

Do not discuss bill merits. Comments or opinions about the merits of a bill are not appropriate in a fiscal note. Make such comments through other means, including testimony, meetings, or letters to legislators.

Avoid jargon. Write the fiscal note’s narrative for a general audience. Be clear and avoid overuse of jargon and acronyms. When using an acronym for the first time, spell it out, as is the customary practice, for example, the “Office of Financial Management (OFM).”

Do not use inflation. State the expenditure impact in current dollar values for the entire period covered by the fiscal note. Do not use an inflation factor to increase expenditures in future years. If there are valid workload changes in future years, these costs are appropriate to include.

Keep working papers handy. We advise agencies to maintain all agency worksheets and data used to prepare fiscal notes for at least two years following the applicable legislative session.

Completing fiscal notes in FNS

Introduction to FNS

The Legislature, state agencies and OFM use FNS to request, prepare, transmit, approve, distribute, and monitor the status of fiscal notes. You can prepare fiscal note content outside FNS and then copy and paste the content into FNS. You must use FNS to transmit completed fiscal notes to OFM. To facilitate the fiscal note process, FNS:

- Reorganizes information you provide in each screen and produces the fiscal note in the format approved by the Legislature.
- Automatically ties the fiscal note to a specific request. There is no need to confirm or type in bill numbers, bill titles, staff contacts or your agencies name.
- Provides one-click access to a request and bill or draft language.
- Allows attachments.
- Offers fiscal note request management (monitoring).
- Allows the bookmarking of a fiscal note for quick access.
- Allows copy/paste from an external source.

Required fiscal note information

To facilitate the legislative decision-making process for bills with a potential fiscal impact, each fiscal note must include the following information, organized as a set of tabs in FNS:

- **Agency Info** – Name of agency preparer and agency approver.
- **Summary** – Includes a narrative of the fiscal impact.
- **Cash Receipts** – Estimated cash receipts table or indeterminate cash receipts checkbox.
- **FTEs** – Estimated FTEs table.
- **Operating** – Checkbox for indeterminate expenditures or estimated expenditures by fund, expenditures by object and expenditures by program tables.
- **Capital** – Estimated capital costs table, if relevant to the fiscal note.
- **10-Yr Analysis** – If applicable.

Include narrative text

You should include explanatory text (narrative) to provide context for the fiscal analysis and estimates that you include in the note. Enter the narrative in the text boxes on the **Summary, Cash Receipts, Expenditures, Capital, and New Rules** tabs.

You can attach supplemental information that FNS cannot accommodate using its attachment feature (e.g., charts or tables). Keep in mind these attachments will appear to the reader as additional pages in the fiscal note document itself and it may not be obvious to the reader that they are attachments.

If the narrative requires rich-text formatting to make it easier to read and understand, attach the narrative in lieu of entering it into FNS. You may choose to attach the narrative portions of the fiscal note or attach the entire FN-2, everything but the first page of the fiscal note. Legislative staff prefer that you attach the entire FN-2. The fiscal note document will include two sets of tables, including expenditures by object, FTE, expenditures by program and capital budget tables. One set of tables will display in the form, the other will be attached document. Legislative staff also prefer that agencies include a “see attached” note in the system portion of the narrative.

Accessing FNS

Account name and password

You must have a valid login ID and password to access FNS. Contact your agency's FNS security officer to set up your login ID and password. FNS requires that you create a strong password. You will be required to change your password if it does not meet the following criteria.

Your password:

- Must be between five and 15 characters.
- Must contain at least one upper case and one lower case character.
- Must contain at least one number **and** one special character. The valid special character choices are: **!, ~, #, \$** and **%**.

User roles

The FNS security officer also sets your user role within the system. Work with your security officer to make sure your user role aligns with your fiscal note responsibilities. There are four standard user roles:

- **Read** – View fiscal note information, documents, and reports.
- **Author** – Create and modify fiscal note information.
- **Approver** – Approve fiscal notes.
- **Releaser** – Release approved fiscal notes to OFM.

Opening FNS

1. If your agency operates inside the state firewall, enter fns.ofm.wa.gov in the address bar. If your agency operates outside the state firewall, enter fortress.wa.gov/ofm/fns in the address bar. **Bookmark or set the FNS login page as a favorite. Do not bookmark the Console page.** Turn off any pop-up blockers. This includes any third-party popup blocker, such as those included in Google Chrome.
2. At the login page, enter your **Login ID** and **Password**.

Figure 1: Login page

3. Select the **Login** button.

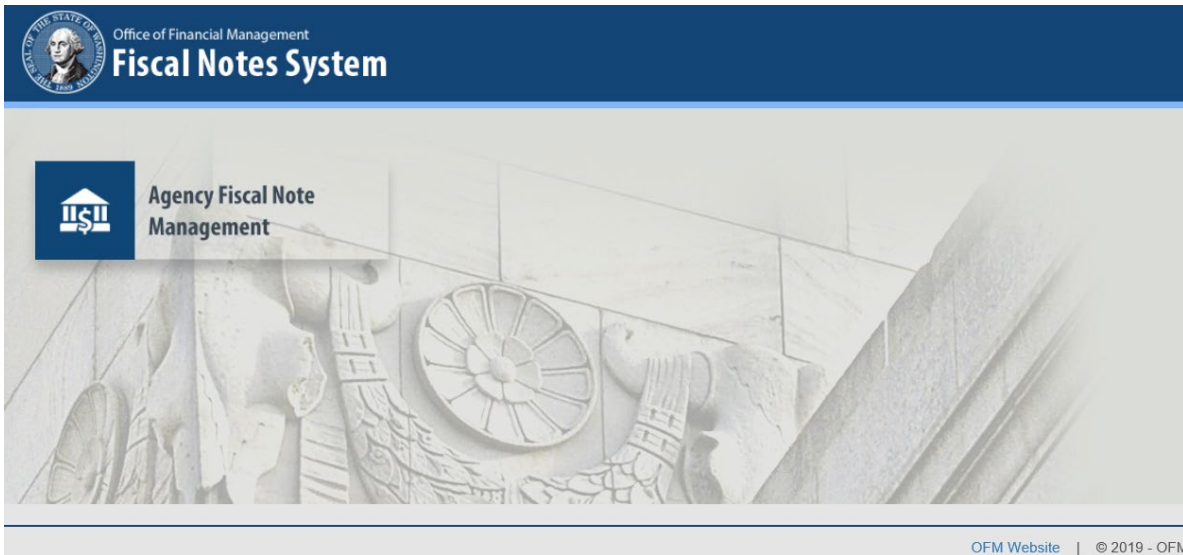


Figure 2: Agency fiscal note management icon

4. Select the Agency Fiscal Note Management icon to open FNS.

Note the resources linked on the login page, including the instructions and the Copy/Paste Template. These resources are also available at the main **Console** page under the **Help** menu.

System maintenance and unplanned outages: FNS will be unavailable between 5 p.m. and 9 p.m. on the last Thursday of each month for scheduled maintenance. Notice of system unavailability will appear on the login screen. If the system is unavailable for a lengthy unplanned outage, OFM will contact agencies with directions on an alternative submission method.

Getting started: the console page and creating a fiscal note

The Console page

The **Console** page is a combination home page and summary status page. The **Console** page displays all bills with a fiscal note request and high-level status information about each request. The left side of the **Console** page includes selectable icons with tooltips that explain the function of each one.

With these icons you can:

- Create a new version of an existing fiscal note.
- View the status of a fiscal note.
- View information about the request.
- View the fiscal note.

You can change how the **Console** page appears and how often it refreshes by selecting the **Preferences** link in the top right.

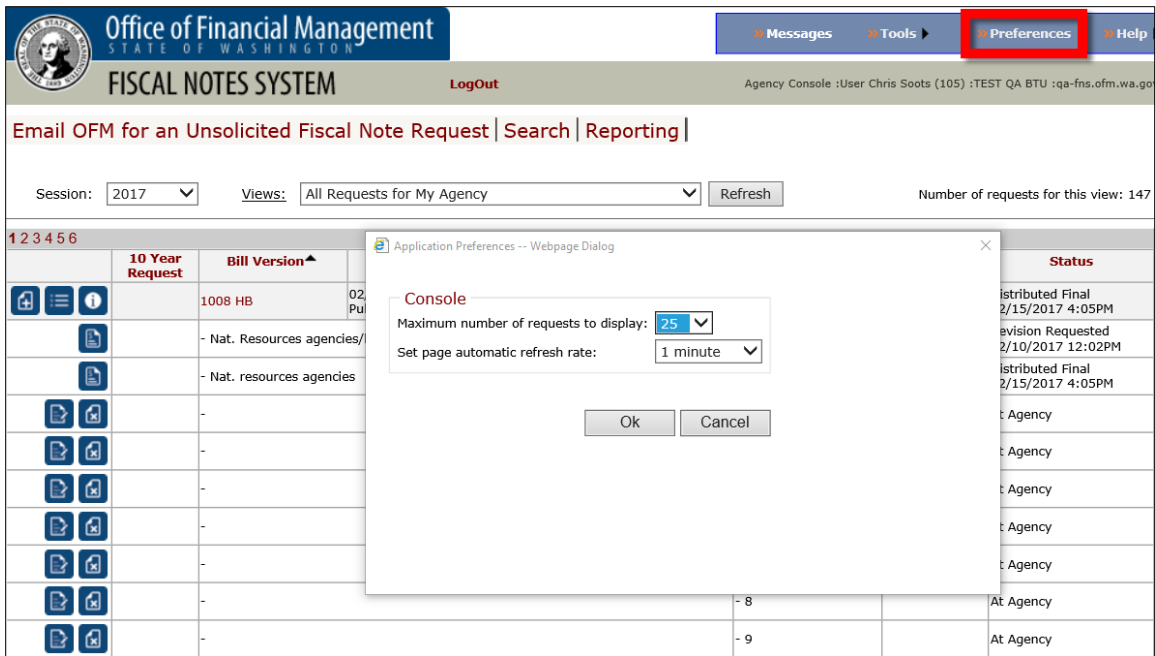



Figure 3: FNS preferences

Creating a fiscal note

The **Console** page lists the requests assigned to your agency. The **Console** page displays each fiscal note version directly below the request line.

1. To create a new fiscal note, select the **Create a new Fiscal Note** icon .

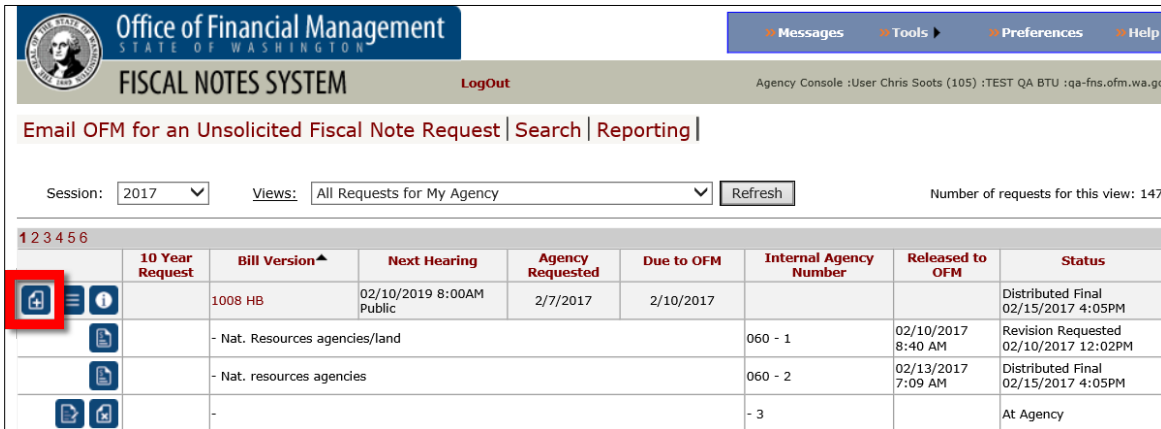


Figure 4: Create a new fiscal note

2. At the **Create a New Version** page, choose the option that fits your needs and select the **OK** button to go to the **Fiscal Note** page.

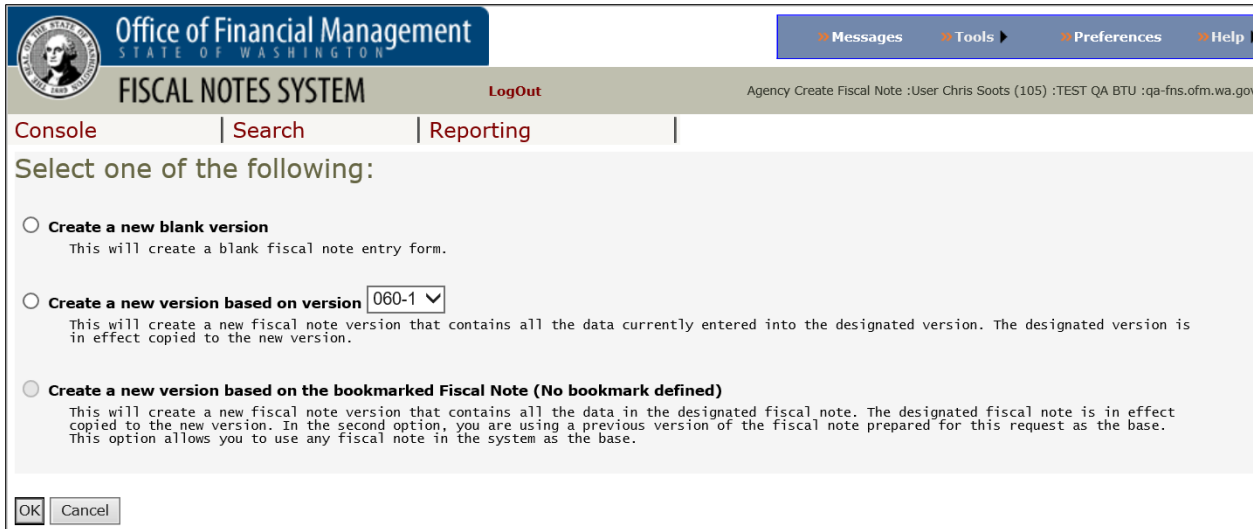


Figure 5: Create a new version

3. The fiscal note is now ready for data entry or changes.


The first version of a fiscal note will be designated version 1. FNS will increment later versions automatically. You can also enter your own agency’s tracking number. The system will display the agency tracking number, followed by a dash and the system-generated version number.

Selecting the tabs on the **Fiscal Note** page allows you to access the request information, the ability to manage the fiscal note, and the screens for entering or importing data to create the note.



Figure 6: Fiscal note tabs

Different users can access and enter data in the separate tabs of the fiscal note simultaneously. There is also a **Jump To Fiscal Note** list box that allows you to go to another fiscal note without returning to the **Console** page. Select the desired fiscal note from the drop-down list to go directly to that fiscal note.

In the upper right-hand corner of each page, you will find the **View Fiscal Note** icon . Select it to view the actual fiscal note.

When you view a fiscal note then change data or text on any of the tabs, you will need to close the view and then reopen by selecting the View Fiscal Note Icon to see the changes.

Agency Info tab

The **Agency Info** tab is an administrative page for agency use. Use this tab to:

- Enter an agency **Internal Number** and **Internal Description**. This number and title are for agency internal use only. Do not use special symbols when entering the **Internal Description**, particularly the “&” symbol.
- Enter the name of the person assigned the responsibility for preparing and approving the fiscal note. These fields are required.
- Add or view attachments.
- Release the fiscal note to OFM.
- Bookmark the fiscal note for use as the base to create a fiscal note for another bill and to attach documents.

The screenshot displays the 'Agency Info' tab in the 'FISCAL NOTES SYSTEM' interface. The 'Agency Info' tab is highlighted with a red box. A red arrow points to the '10 Yr Analysis' tab, which is also highlighted. A callout box with a grey background and black text states: 'The "10 Yr Analysis" tab will only display if OFM requested a 10-Year Analysis on the bill.' The main form area contains several fields: 'Internal Number' (text input), 'Internal Description' (text input), 'Agency Prepared By' (dropdown menu), 'Agency Approved By' (dropdown menu), 'Agency Comments' (text area), and 'Supporting Attachments' (text input with a 'Browse...' button). There are also buttons for 'Save Changes', 'Release to OFM', and 'Bookmark Fiscal Note'.

Figure 7: Agency Info tab

1. Select the name of the person in your agency assigned to prepare the fiscal note from the **Agency Prepared By** drop-down list. Only those authorized to prepare a fiscal note will be able to access this list.
2. Select the name of the person in your agency assigned to approve the fiscal note from the **Agency Approved By** drop-down list. Only those authorized to approve a fiscal note will be able to access this list.

Summary tab

Use the **Summary** tab to complete summary fiscal impact information and enter the summary narrative for the fiscal note.

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FISCAL NOTES SYSTEM

Messages Tools Preferences Help

LogOut Agency Fiscal Note :User Chris Soots (105) :TEST QA BTU :qa-fns.ofm.wa.gov

Console Search Reporting

Modify Fiscal Note
Jump To Fiscal Note: Select Bill

Request Agency Info **Summary** Cash Receipts FTEs Operating Capital New Rules

Session Year: 2017
Bill Version: 1008 HB
Lead Agency: 465
Requester: Unsolicited
Request Status: Distributed Final 02/15/2017 4:05PM
Bill Status: HCap Budget

Brief Description: Nat. resources agencies/land
Fiscal Note Version: 9
Hearing Schedules: Public Hearing, 2/10/2019 8:00:00 AM, Capital Budget (H)
Presently published (FYI only)

Send Email to Assigned Agencies:

Please select one:
 No Fiscal Impact.
 Fiscal Impact is greater than ZERO but less than \$50,000 per fiscal year in the current biennium or in subsequent biennia.
 Fiscal Impact is \$50,000 or greater per fiscal year in the current biennium or in subsequent biennia.

Please select all that apply:
 Capital budget impact
 Requires new rule making
 Potential I-601 impact (for information only, will not be published on fiscal note report)
 Revised

A brief description of what the measure does that has fiscal impact.

Save Changes Paste All Fiscal Note Data

Figure 8: Summary Tab

You must check the appropriate boxes to complete the note. You may enter the narrative into the system directly or include it as an attachment.

If you selected Indeterminate cash receipts impact or Indeterminate expenditure impact on the Cash Receipts or Operating tabs respectively, you must select a fiscal impact on this tab.

No fiscal impact. Choose this if the proposed legislation has no estimated fiscal impact. By checking this box, you are not making a statement about the agency's ability to absorb any potential impact. If the reason the bill has no fiscal impact is not obvious, briefly explain your agency's assumptions.

Fiscal impact greater than ZERO, but less than \$50,000 per fiscal year. Choose this if the proposed legislation has an estimated fiscal impact of less than \$50,000 each fiscal year of the current or subsequent biennia. Complete these sections of the fiscal note form:

- Estimated **cash receipts**.
- **FTEs**.
- Estimated cash expenditures by fund.
- **Capital or new rules**, if applicable.
- Estimated **cash receipts** or estimated cash expenditures narrative.
- Estimated **operating** expenditures by object or by program.

Fiscal impact is \$50,000 or greater per fiscal year. Choose this if the proposed legislation has a fiscal impact of \$50,000 or more each fiscal year of the current or subsequent biennia. Complete all sections of the fiscal note form.

Capital budget impact. This check box has been removed from the summary tab. If the proposed legislation has a capital budget impact, include a description of the impact and the cost estimates in the **capital section**. Identify cost estimates for acquisition, construction and other for each fiscal year indicated. The fiscal note will automatically reflect capital budget impact if you have done this or indicated indeterminate capital budget expenditures. Do not include capital budget costs in the operating section, as this should include only operating budget costs.

Requires new rule making. This check box has been removed from the summary tab. If your agency needs to adopt new rules or amend existing rules to implement the proposed legislation, complete the **new rules section** to identify the cost involved in developing or amending the rules, the entities affected by the legislation and any other agencies that have authority over the same subject matter. The fiscal note will automatically reflect that new rule making is required if you have entered data in the new rules tab. If no new rule making is required, leave this field blank.

Revised. Select this check box if this is a revised version of a previously submitted fiscal note.

A brief description of what the measure does that has fiscal impact. Briefly describe what the legislation does, with an emphasis on the significant provisions of the bill that have a fiscal impact on the agency. Describe how the provisions will affect agency operations. Include the section numbers as a reference.

Save changes. Select this button at the bottom of the screen to save the information entered on the **Summary** tab. If you select another tab before your changes are saved, an option to save your changes or continue without saving will appear.

Cash Receipts tab

Use the **Cash Receipts** tab to enter the cash receipts components of the fiscal note.

You must either select the **Indeterminate Cash Receipts Impact** check box or enter the **Estimated Cash Receipts** into FNS. If cash receipts are indeterminate, you must provide an explanation in the narrative box or include it as an attachment.

The data entry portions of the Cash Receipts, FTEs, Operating, and Capital tabs offer a spreadsheet look and feel. The sums in the total rows will recalculate automatically with each new entry in the data columns. Select the Add Row button to generate more rows.

See [Other Fiscal Notes System Features](#) for information on how to copy and paste information from an external spreadsheet into FNS.

Select the **Account Lookup** button to open the OFM Fund Reference Manual website, which provides a list of account codes and fund titles. Entering the account code in the **Account #** field and selecting the **Tab** key will automatically enter the **Account Title**.

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STATE OF WASHINGTON
FISCAL NOTES SYSTEM

Messages Tools Preferences Help

LogOut Agency Fiscal Note (User: Chris Sotho (100) / TEST QA RTU / ope-fns.offm.wa.gov)

Console Search Reporting

Modify Fiscal Note
Jump To Fiscal Note: Select Bill

Request Agency Info Summary **Cash Receipts** ETES Operating Capital New Rules

Session Year: 2017
Bill Version: 1006 HB
Lead Agency: 405
Requester: Unsolicited
Request Status: Distributed Final 02/15/2017 4:05PM
Bill Status: HCap Budget

Brief Description: Nat. resources agencies/land
Fiscal Note Version: 9
Hearing Schedules: Public Hearing, 2/10/2019 8:00:00 AM, Capital Budget (H)
Presently published (FYI only)

Send Email to Assigned Agencies:

Indeterminate cash receipt impact

Estimated Cash Receipts

Account #	Account Title	Type	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Totals:			0	0	0	0	0	0

Account Lookup Paste From Spreadsheet

If the fund is new, enter NEW in the Account # field and enter an appropriate title.

Do not use commas when entering numbers in the cells.

Save Changes

Figure 9: Cash receipts tab

Estimated cash receipts. In odd-numbered year sessions, use the first two columns to reflect the impact in the ensuing biennium. The remaining columns should cover the two succeeding biennia. In even-year sessions, use the first two columns to reflect the impact for the current biennium. These rules apply regardless of the implementation date of the legislation.

Cash receipts impact. Briefly describe the assumptions and methods used in estimating the cash receipts impact of the legislation, including section numbers and revenue sources as a reference. Explain how the assumptions translate into cash receipts estimates.

- Where appropriate, distinguish between a one-time and ongoing revenue.
- If there is a substantial change in cash receipts between the first effective biennium of the legislation and the second, explain the reason for the change. Examples of situations where substantial differences may occur include a phase-in period or a temporary surcharge.
- Quantify data whenever possible to enhance understanding. For example, “5,000 new users paying an average surcharge of \$1 per month.”
- Include a discussion of any revenue-related impact because of I-601 (e.g., fee increase at a rate greater than the fiscal growth factor).
- If the legislation increases or decreases revenues in any account and the difference between revenue and cash receipts are \$50,000 or more for the first biennium, indicate in the narrative the revenue on a GAAP basis.
- Include revenue transfers among accounts. Treat transfers into an account as increased cash receipts. Treat transfers from an account as decreased cash receipts. When the bill transfers money from one state account to another state account, display both parts of the transfer.
- For transfers to local government, the state agency fiscal note should show only the transfer out of the state account.

There are specific codes assigned for revenue transfers. Certain recurring transfers, such as lottery and liquor sales, have unique revenue source codes. For a complete listing of revenue source codes, please refer to the State Administrative and Accounting Manual website ([Chapter 75.80](#)).

Select **Save Changes** at the bottom of the screen to save the information entered on the **Cash Receipts** tab. If you select another tab without saving, an option to save the changes or continue without saving will appear.

FTEs tab

Use the **FTEs** tab to enter FTE staff estimates in the fiscal note. Enter FTE details and show the breakdown of FTEs by classification and corresponding annual salary. Input options here include:

- **Title** column: Enter the job classification title (50-character limit).
- **Salary** column: Enter the annual salary for this job classification.
- **Fiscal Year (FY)** columns: Enter the number of FTEs per fiscal year estimated for that job classification.

The printed fiscal note shows the biennial average for FTE staff. The system ties FTE data entered here to operating expenditures only. Any FTEs related to the capital budget should be included in the narrative on the **Capital** tab. Select the **Lookup Job Class** button to access a database of job classes on the Washington State Human Resources [webpage](#).

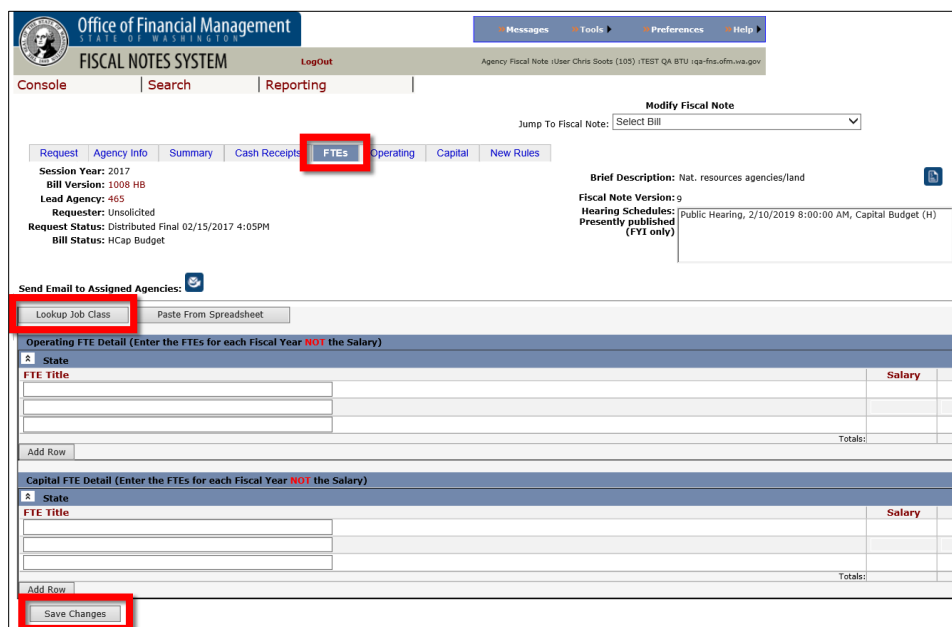


Figure 10: FTEs tab

Select **Save Changes** at the bottom of the screen to save the information entered on the **FTEs** tab, or select another tab and an option to save the changes or continue without saving will appear.

Operating tab

Use the **Operating** tab to enter the expenditure components of the fiscal note. You must select the **indeterminate expenditure impact** check box or enter the appropriate expenditure estimates into the system. If the some or all expenditures are indeterminate, you must provide an explanation in the narrative box or include it as an attachment. If you indicate indeterminate expenditure impact **and** enter data into the expenditure estimates, the fiscal note will reflect that in addition to the known costs entered, there are additional indeterminate costs explained in your narrative.

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FISCAL NOTES SYSTEM

Messages Tools Preferences Help

Agency Fiscal Note: ricker Chris Sooth (103) | TEST QA BTU: rqa-fns.ofm.wa.gov

Console Search Reporting

Modify Fiscal Note
Jump To Fiscal Note: Select Bill

Request Agency Info Summary Cash Receipts FTE **Operating** Capital New Rules

Session Year: 2017
Bill Version: 1008 HB
Lead Agency: 465
Requester: Unsolicited
Request Status: Distributed Final 02/15/2017 4:05PM
Bill Status: HCap Budget

Brief Description: Nat. resources agencies/land
Fiscal Note Version: 9
Hearing Schedules: Public Hearing, 2/10/2019 8:00:00 AM, Capital Budget (H)
Presently published (FYI only)

Send Email to Assigned Agencies: [x]

Indeterminate expenditure impact []

Estimated Operating Budget Expenditures		Account Lookup						Paste From Spreadsheet	
Account #	Account Title	Type	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Totals:			0	0	0	0	0	0	

Expenditures By Object		Paste From Spreadsheet					
Object		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A	Salaries and Wages						
B	Employee Benefits						
C	Professional Service Contracts						
E	Goods and Other Services						
G	Travel						
J	Capital Outlays						
M	Inter Agency/Fund Transfers						
N	Grants, Benefits & Client Services						
P	Debt Service						
S	Interagency Reimbursements						
Y	Intra-Agency Reimbursements						
Totals:		0	0	0	0	0	0

Expenditures By Program (optional)		Paste From Spreadsheet					
Program #	Program Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Totals:		0	0	0	0	0	0

Describe Expenditure Impact

Save Changes

Figure 11: Operating tab

Estimated operating budget expenditures. This summarizes the estimated expenditure impact by account. In odd-year sessions, use the first two columns to reflect the impact in the ensuing biennium. The remaining columns should cover the two succeeding biennia. In even-year sessions, use the first two columns to reflect the impact for the current biennium. These rules apply regardless of the implementation date of the legislation.

Agencies must also include expenditures from non-appropriated accounts. In that situation, please indicate in the narrative that the fund is non-appropriated.

Expenditures by object. This is for the object of expenditure information for the ensuing biennium and two succeeding biennia, regardless of the implementation date of the legislation. This rule applies in odd-year sessions. For even-year sessions, the first two columns are for the expenditure impact in the current biennium. The total dollars shown in each fiscal year of this section must agree with the fiscal year totals in the estimated operating budget expenditure section.

Estimated operating budget expenditures. If the provided list of objects does not accommodate a specific type of cost, you may use the blank row to enter a new object description.

Expenditures by program (optional). Complete the expenditure detail by program when it helps describe how your agency would implement the bill. You can enter any program number and title into the text box.

Describe expenditure impact. Briefly describe agency expenditures necessary to implement the legislation, including section numbers as a reference. Describe the significant assumptions and method used to arrive at the FTE and/or dollar estimates for each object of expenditure. Explain how workload assumptions translate into cost estimates. The assumptions are very important to a complete understanding of the fiscal note:

- Where appropriate, distinguish between one-time and ongoing costs.
- If there is a substantial change in expenditures between the first effective biennium of the legislation and the second, explain the reason for the change. Examples, where substantial differences may occur, include a phase-in period or when initial start-up costs are high.
- Quantify data, including cost savings, whenever possible to enhance understanding.
- Indicate if the legislation contains an appropriation or if funding is included in a budget bill.
- If your agency can absorb the workload and accompanying costs resulting from the legislation, indicate this as an assumption and include an explanation of programs or activities that your agency would displace. The expenditure detail portions of the fiscal note form should show these costs.

Larger agencies have a standard approach to calculating both standard and indirect costs. It is a good idea to develop these costs before the start of a legislative session to save time, ensure consistency, and reduce the number of questions during session. Prior to finalizing these costs, run them by your assigned OFM budget analyst and your legislative analyst for review.

Select **Save Changes** at the bottom of the screen to save the information entered on the **Operating** tab or select another tab and an option to save the changes or continue without saving will appear.

Capital tab

Use the **Capital** tab to enter the capital components of the fiscal note. Detail any FTE costs in the narrative section. Enter an explanation in the narrative box or include it as an attachment. Do not include capital budget costs in the **Operating** tab, as that section should include only operating budget costs.

The screenshot displays the 'Capital' tab in the FISCAL NOTES SYSTEM. At the top, there are navigation tabs: Request, Agency Info, Summary, Cash Receipts, FTEs, Operate, **Capital**, and New Rules. The 'Capital' tab is highlighted with a red box. Below the navigation, there is a 'Modify Fiscal Note' dropdown and a 'Jump to Fiscal Note' field. The main content area is divided into three sections:

- Estimated Capital Budget Expenditures:** A table with columns for Account #, Account Title, Type, and fiscal years FY 2018 through FY 2023. A 'Totals' row shows zeros for all years.
- Expenditures by Object:** A table with columns for Object (e.g., Salaries and Wages, Employee Benefits, Professional Service Contracts) and fiscal years FY 2018 through FY 2023. A 'Totals' row shows zeros.
- Capital Installs:** A table with columns for Category (e.g., Knowledge/Design, Construction, Grants/Lease, Staff) and fiscal years FY 2018 through FY 2023. A 'Totals' row shows zeros.

At the bottom of the screen, there is a 'Describe Capital Budget Impact:' text area and a 'Save Changes' button highlighted with a red box.

Figure 12: Capital tab

Enter the estimated capital expenditures and assumptions. If the legislation impacts the capital budget, estimate the acquisition, construction, and other capital costs for the six fiscal years as shown and describe the impact. The narrative should provide at least the following information:

- Describe the project or capital purpose the estimated expenditure will support.
- Identify the anticipated capital budget funding source.
- Identify FTE costs.
- Identify the state agency expected to administer the capital budget appropriation.
- Identify the final user or recipient of the capital appropriation.
- Identify whether the capital budget costs are included in the most recent version of the Governor's 10-year capital plan.

Select **Save Changes** at the bottom of the screen to save the information entered on the **Capital** tab or select another tab and an option to save the changes or continue without saving will appear.

New Rules tab

Use the **New Rules** tab to enter a description of the rule changes required by the legislation.

The screenshot shows the 'FISCAL NOTES SYSTEM' interface. At the top, there is a header for the 'Office of Financial Management' and a navigation menu with 'Messages', 'Tools', 'Preferences', and 'Help'. Below this is a 'LogOut' button and a user session string. The main navigation bar includes 'Console', 'Search', and 'Reporting', with 'New Rules' highlighted in a red box. The 'New Rules' tab contains a 'Jump To Fiscal Note' dropdown menu, a 'Brief Description' field, and a 'Fiscal Note Version' field. Below these is a 'Send Email to Assigned Agencies' button. The main content area is a large text box labeled 'Identify/Explain provision(s) that require rule changes:'. At the bottom left of the form, there is a 'Save Changes' button highlighted in a red box.

Figure 13: New Rules tab

Identify/explain provision(s) that require rule changes. Identify provisions of the bill that require your agency to adopt new rules or repeal or amend existing rules. Identify the cost involved in developing or amending those rules, identify other entities that the legislation may affect, and identify other agencies that have authority over the same subject matter.

Select **Save Changes** at the bottom of the screen to save the information entered on the **New Rules** tab or select another tab and an option to save the changes or continue without saving will appear.

10-Yr Analysis tab

RCW [43.135.031](#) (I-960) requires that OFM determine the 10-year cost to tax and fee payers of any proposed legislation that would raise taxes, impose new or increase current fees. OFM must communicate the most current 10-year cost projection to members of the Legislature, the news media, and the public through email. OFM asks agencies to develop 10-year cost analyses, which OFM then uses to formulate the 10-year cost projections. OFM uses FNS to request a 10-year analysis, usually in conjunction with a fiscal note request. FNS supports the request, preparation, and review of 10-year analyses.

Identifying the need for a 10-year analysis. OFM will review every bill and amendment introduced during the legislative session. OFM will request a 10-year cost analysis and a fiscal note on all bills or amended bills that would create or raise taxes or fees. Only OFM staff can request 10-year analyses. Agencies cannot submit unsolicited 10-year analyses. If you believe a bill contains a new or increased tax or fee, but OFM has not requested a 10-year cost analysis, contact your OFM analyst **before** submitting the fiscal note and analysis.

Refer to the [OFM Implementation Criteria for Initiative 960](#) to learn more about how OFM determines whether a bill contains a new or increased tax or fee.

Preparing the 10-year analysis. FNS will include a notation on bills that require a 10-year analysis. OFM will also include special instructions for completing the analysis. The 10-year analysis takes precedence over all fiscal note requests.

You will prepare the 10-year cost analysis on a separate tab in FNS. The format is like the table in Part 1 of the fiscal note section but displays 10 years of cash receipt estimates. RCW [43.135.031](#) requires "a year-by-year breakdown" for each of the 10 years, which is more detail than required for fiscal notes.

In some cases, the estimates for the first six years on the 10-year analysis tab will match those in Part 1 of the fiscal note. However, not all cash receipts generated by a bill are taxes or fees for the purposes of RCW [43.135.031](#). The 10-year analysis should only include cash receipts associated with the tax or fee increase. For example, penalties and late charges are not fees under the law; therefore, the cash receipts associated with penalties or late fees should not be included in the 10-year cost analysis. If you are not sure whether cash receipts from a bill are a new or increased tax or fee, contact your OFM analyst for clarification prior to preparing the 10-year analysis.

The screenshot shows the 'FISCAL NOTES SYSTEM' interface. The '10 Yr Analysis' tab is selected and highlighted with a red box. Below the navigation tabs, there is a 'View Fiscal Note (Released)' dropdown menu. The main content area displays bill information: Session Year: 2017, Bill Version: 1115 HB, Companion Bill: SB 5070, Lead Agency: 350, Requester: [redacted], Request Status: Distributed Final 01/19/2017 3:19PM, Bill Status: Hsubst for [redacted]. There are checkboxes for 'No Cash Receipts', 'Partially Indeterminate Cash Receipts', and 'Indeterminate Cash Receipts'. Below this is a table titled 'Estimated 10 year' with the following structure:

Tax or Fee Title	Account #	Account Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total 18-27
		Totals:	0	0	0	0	0	0	0	0	0	0	0
		Biennial Totals:		0		0		0		0		0	0

Below the table is a 'Narrative Explanation' section with three bullet points: 'Brief Description of What the Measure does that has I-960 Implications', 'Cash Receipts Impact', and 'Narrative Explanation (Required for all Taxes and/or Fees including "Indeterminate", "Partially Indeterminate", or "No" Cash Receipts)'. Each bullet point has a brief description of what to include.

Figure 14: 10-Yr Analysis tab

For the purposes of RCW [43.135.031](#), each source of revenue is a separate fee or tax and should be identified on a separate line. The revenue source is derived by who is paying the fee or tax and for what purpose. Agencies can group paying entities together as a single revenue source if there is a close subject matter or statutory connection among the entities paying the fee or tax, or the purpose for which it is paid.

For example, if the bill authorizes fee increases for all health professional licenses, do not group all these increases together. However, you can group all licenses of professions regulated by the same board or commission under the same chapter of law. As another example, the Gambling Commission would not group all gambling-related licenses together as one fee but could group together (in a single fee) all licenses that relate to bingo activity.

A fiscal note does not distinguish between different fees if the account and revenue source code are the same. In contrast, agencies should make this distinction on the 10-year analysis form, using a descriptive title for the tax or fee based on the information in the bill. Note that the 10-year cost analysis must include the tax or fee name and the account code where your agency will deposit the revenue and cash receipts but does not require revenue source codes or associated titles.

No Cash Receipts and Indeterminate Cash Receipts. When OFM has identified a bill as requiring a 10-year analysis, all agencies required to prepare a fiscal note will also be required to submit a 10-year cost analysis. While multiple agencies may have responsibilities under the bill, only one agency might be responsible for collecting and administering the tax or fee contained in the bill. For agencies with no cash receipts, select the check box to indicate **No Cash Receipts**. If it is not obvious why your agency has no cash receipts resulting from the bill, provide an explanation.

If you cannot estimate the total amount of revenue the state will receive from a proposed fee or tax by applying reasonable assumptions, include rates or cost to the individual tax or fee payer in the narrative portion. For example, if the bill provides a new fee for a new license and sets the fee, but the agency cannot determine how many people will apply for the license, the narrative should discuss the license cost in each of the 10 years and any other known factors or reasonable assumptions.

Please make a concerted effort to estimate costs to fee or taxpayers before making a 10-year analysis as indeterminate; there should be very few 10-year analyses that have indeterminate costs.

For **partially indeterminate cash receipts** estimates:

1. Select the **Partially Indeterminate Cash Receipts** check box.
2. Include numbers in the grid for the part that can be determined.
3. Provide an explanation in the narrative for the piece that cannot be determined.
4. Clearly identify which costs you can estimate and which you cannot.

All agencies requested to prepare a 10-year analysis must:

1. Fill in the table with fee and cash receipt information, or
2. Select the **No Cash Receipts** check box, or
3. Select the **Indeterminate Cash Receipts** check box.

Agencies may not submit fiscal notes without taking one of these actions within the 10-year analysis tab of FNS.

Tax or fee title. OFM will use the title of the tax or fee from the 10-year cost analysis in the email press release it sends to citizens requesting notifications under RCW [43.135.031](#).

Do not use account names as fee titles. They rarely describe the source of revenue. “License fee” does not provide adequate information about what the fee is for, but “insurance provider and broker license fee” does. Use a descriptive title.

With one exception, if a tax or fee is deposited into multiple accounts, use the exact same tax or fee title for each account. While OFM wants to know where taxes and fees are deposited, the law does not require that accounts be identified, and the revenue will be combined for purposes of the notice. Using the exact same tax or fee title allows this combination to happen automatically.

Account #. All account codes must be three characters. Enter new accounts as “NEW” in the **Account #** box. If there is more than one new account created, identify each account as N01, N02, etc. At this time, the system will not allow users to enter anything other than an existing account code or NEW, N01, N02, etc.

Notes about entering tax and fee amounts. Some bills contain both increases and decreases. You may **not** net fee increases and decreases against each other. Only increases should appear in the grid but discuss decrease amounts in the comments section.

You can net taxes in certain circumstances:

- If the taxes being increased and decreased are deposited into the same fund or account and the net effect is negative or zero, then RCW [43.135.031](#) does **not** apply since state law defines “raises taxes” to mean actions by the Legislature that increase state revenue deposited in any fund or account. If OFM requested a 10-year analysis, please contact us to discuss this before you submit the fiscal note and 10-year analysis.
- If the taxes being increased and decreased are deposited into the same fund or account and the net effect is positive, RCW [43.135.031](#) **does** apply. Show increases and decreases on separate lines in the 10-year table, even if increases and decreases are for the same tax. Identify the components separately within the tax titles when different components of the same tax are increased and decreased. This will ensure the system does not combine increases and decreases in the notice. This is also an exception to the rule of using the exact same tax title when revenue is deposited into more than one account. Positive and negative changes to different components of, for example, the B&O tax now must display separately.
- If the revenue from the tax being increased is deposited into a different fund or account than the tax that is being decreased, RCW [43.135.031](#) only applies to that portion of the bill that raises the tax. Show the increase in the table and provide information about the decrease in the narrative.

Narrative explanation. A narrative explanation is required for all cash receipts estimates, indeterminate estimates and no-cash-receipts estimates for the administering agency. It is not required for no-cash-receipts estimates for non-administering agencies.

First, provide an explanation of what the bill does that subjects it to RCW [43.135.031](#) and indicate the section numbers that contain taxes or fees. Second, describe and quantify the cash receipts impact of the legislation on your agency—including rates, assumptions, and an explanation if the cash receipts are indeterminate.

The fiscal note narrative is a good starting point for this information but may not be complete or sufficient on its own. Explain any significant changes in revenue that occur beyond the 6-year scope of the fiscal note. Remember, the fiscal note includes all revenue and some of the fiscal note explanation may not be relevant to the 10-year analysis. Ensure that the narrative for the 10-year analysis addresses the 10-year analysis revenue or cash receipts.

The 10-year analysis must show how much people are paying for the new tax or fee. Sometimes refunds are available but do not subtract these from the gross estimate of the additional amounts paid because of the new tax or fee. Refunds are a separate transaction and are outside the realm of RCW [43.135.031](#). Discuss refunds in the narrative.

Due date. By law, the 10-year analysis must take precedence over all other fiscal notes. OFM will set a due date for each analysis. Agencies should give each 10-year cost analysis and its associated fiscal note top priority, completing it before other fiscal note requests if possible. Except for the unique requirements described in this section, please follow the same guidelines and instructions for regular fiscal notes on the 10-year analyses required by RCW [43.135.031](#).

If you need help. Please contact [OFM budget operations](#) if you have questions about a request for a 10-year analysis.

Viewing and releasing the fiscal note to OFM

1. Select the **Agency Info** tab.

The screenshot shows the 'FISCAL NOTES SYSTEM' interface for the 'Office of Financial Management STATE OF WASHINGTON'. The 'Agency Info' tab is selected and highlighted with a red box. The interface includes a navigation bar with 'Console', 'Search', and 'Reporting' tabs. Below the navigation bar, there are several tabs: 'Request', 'Agency Info', 'Summary', 'Cash Receipts', 'FTEs', 'Operating', 'Capital', and 'New Rules'. The 'Agency Info' tab is active, displaying various fields and buttons. The 'Internal Number' field is empty. The 'Internal Description' field is empty. The 'Agency Prepared By' and 'Agency Approved By' fields are dropdown menus. The 'Agency Comments' field is a text area. The 'Released to OFM' field is set to 'Unreleased'. The 'Supporting Attachments' section shows 'No attachments'. The 'Description' field is empty. The 'Add Document' button is highlighted with a red box. The 'Release to OFM' button is also highlighted with a red box. The 'Approve Fiscal Note' button is visible. The 'Brief Description' is 'Nat. resources agencies/land'. The 'Fiscal Note Version' is 3. The 'Hearing Schedules' are 'Public Hearing, 2/10/2019 8:00:00 AM, Capital Budget (H)'. The 'Presently published (FYI only)' status is shown. The 'Send Email to Assigned Agencies' button is visible. The 'Jump To Fiscal Note' dropdown menu is set to 'Select Bill'. The 'Modify Fiscal Note' button is visible. The 'Messages', 'Tools', 'Preferences', and 'Help' buttons are in the top right corner. The 'LogOut' button is in the top center. The 'Agency Fiscal Note :User Chris Soots (105) :TEST QA BTU :qa-fns.ofm.wa.gov' is in the top right corner.

Figure 15: Release to OFM

If you would like to view the completed fiscal note formatted as a PDF document prior to release, select View Fiscal Note icon at the top right. FNS displays attached files immediately following the fiscal note in the order attached. You can print the fiscal note and any attachments by selecting the Print icon within the Adobe Acrobat toolbar (not the browser toolbar).

2. Select the **Release to OFM** button on the bottom of the **Agency Info** tab to release a fiscal note to OFM. Only those authorized to release a fiscal note will be able to access this button.

Other fiscal notes system features

Customizing the console view

- At the **Console** page, choose the desired session from the **Session** drop-down list. The current session is the default.
- Choose from the **Views** drop-down list to tailor the list of request information.

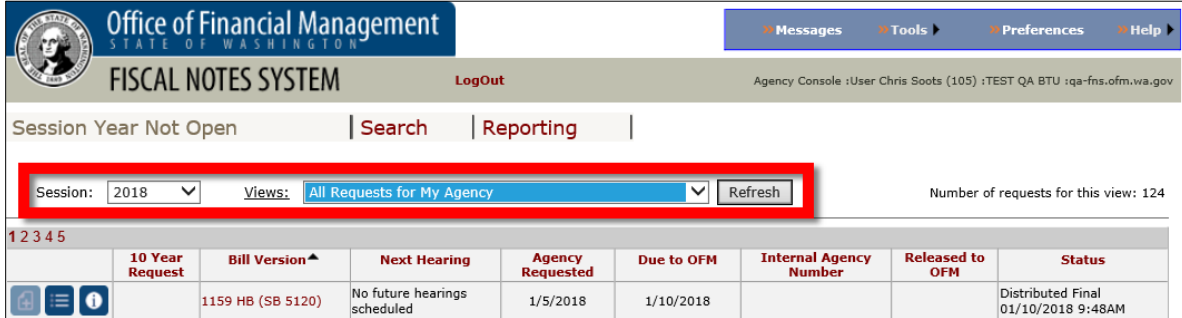


Figure 16: Fiscal note views

Monitoring fiscal note status

There are two ways to view status information and monitor the progress of fiscal note requests.

Use the Console page. The **Console** page is a combination home page and summary status page. The console offers buttons to get you started on tasks you're able to perform on the fiscal note. It also offers a list of fiscal note requests assigned to your agency and some high-level status information about the progress of fiscal notes related to that request.

Use the Status screen. The **Status** screen provides detailed status information about the progress of all fiscal notes (including those of other agencies) related to a particular fiscal note request. The results returned on the search screen will also provide high-level status information and links to the detailed status information.

To get to the **Status** screen, from the **Console** page select the **View Status of Fiscal Note** icon located next to a specific bill. The status screen provides detailed status information on the fiscal note request. Selecting a name in the agency or OFM analyst column will bring up an addressed email form. Selecting a bill number will bring up the text of the bill.

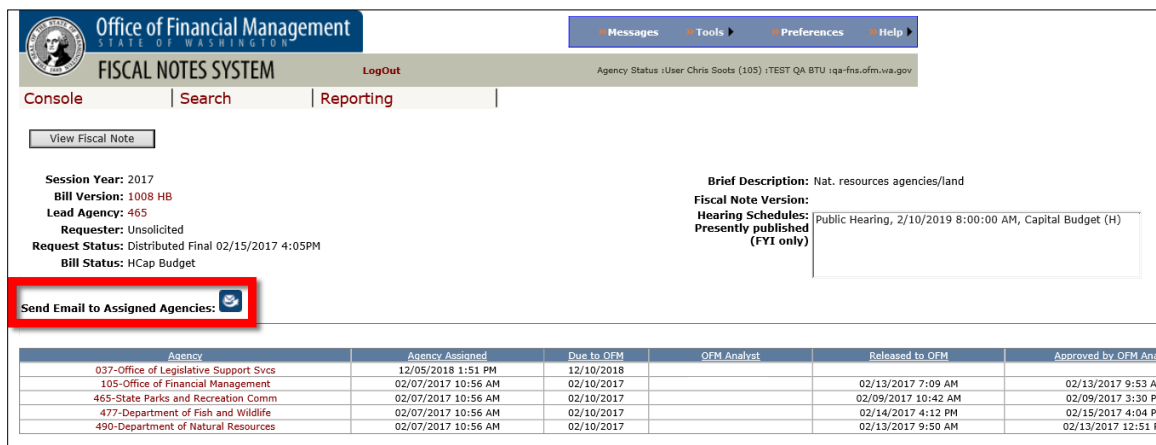



Figure 17: View status of fiscal notes

Send email to assigned agencies. Select the **Send Email to Assigned Agencies** icon when agencies need to communicate information to all other assigned agencies. A page populated with the assigned agencies will display. The user can send to all or select agencies. Note that this feature appears on each tab. Assigned OFM budget analysts will also be included in the email communication.

Viewing fiscal note request information

There are two ways to view fiscal note request information, depending on whether your agency has created a version of the fiscal note.

1. Prior to creating a version, select the **View Request Information** icon on the **Console** page to generate a request information report. This report shows all the information about the request for the fiscal note.
2. If a fiscal note version already exists, select the **Modify Fiscal Note** icon from the **Console** page. Then select the **Request** tab to view the request information. Select the legislative contact to bring up an addressed email form to the legislative contact. Select an agency number to bring up an addressed email form to that agency’s primary and secondary fiscal note coordinators.



State of Washington
iNote\$ - Internet Fiscal Notes System
Fiscal Note Request Information

Bill: 1159 HB
Brief Description: Employment After Public Service in State Government
Requested by:
Committee: / State Government, Elections & Information Technology
Requestor Contact:
Additional Requesters: **Committee**
House
Date Request Cancelled:
Lead Agency: 105 - Office of Financial Management
Lead Agency Assumptions

Special Instructions

Agency Assignments by OFM

Agency	Date Requested	Due to OFM	OFM Analyst
100 Office of Attorney General	1/5/18	1/10/18	
105 Office of Financial Management	1/5/18	1/10/18	
SWF SWF Statewide Fiscal Note - OFM	1/8/18		

Assignment Cancelled: 1/9/18

Figure 18: Fiscal note request information

Modifying a fiscal note

On the **Console** page, select the **Modify Fiscal Note** icon next to fiscal note versions that you have not released to OFM. This will take you to the **Fiscal Note** screen where those authorized to do so may modify the note. Once your agency has released a fiscal note to OFM, you can no longer modify that version of the fiscal note. The icon will change to a **View Fiscal Note** icon. Selecting this icon will bring up the fiscal note but will not allow modifications. Select the **Create a new version** icon to create a new version of the fiscal note.

Office of Financial Management
STATE OF WASHINGTON
FISCAL NOTES SYSTEM

Messages Tools Preferences Help

Agency Fiscal Note :User Chris Soots (105) :TEST QA BTU :qa-fns.ofm.wa.gov

Console Search Reporting

Modify Fiscal Note
Jump To Fiscal Note: Select Bill

Request Agency Info Summary Cash Receipts FTEs Operating Capital New Rules

Session Year: 2017
Bill Version: 1008 HB
Lead Agency: 465
Requester: Unsolicited
Request Status: Distributed Final 02/15/2017 4:05PM
Bill Status: HCap Budget

Brief Description: Nat. resources agencies/land
Fiscal Note Version: 3
Hearing Schedules: Public Hearing, 2/10/2019 8:00:00 AM, Capital Budget (H)
Presently published (FYI only)

Send Email to Assigned Agencies:

Special Instructions: Hearing on the 10th. Expedite, if possible. Thanks!

Agencies Assigned:	
037	Office of Legislative Support Svcs
105	Office of Financial Management
465	State Parks and Recreation Comm
477	Department of Fish and Wildlife
490	Department of Natural Resources

Additional Hearing Info:
Lead Agency Assumptions:

Figure 19: Modify fiscal note page

Revising a fiscal note

Once your agency has released the fiscal note to OFM, it can no longer be modified. If OFM asks you to revise a fiscal note, or if you want to initiate a revised fiscal note, create a new version based on a previous version. To help expedite the review of revised fiscal notes by OFM, it is helpful to indicate the nature of the revision by including an explanation on the **Summary** tab.

1. Select the **Create a new version** icon to create a new version based on another version of a fiscal note for the same bill.
2. At the **Create a new version** page, select **Create a new version based on version**. Choose the version you want to use from the drop-down list.
3. Select **OK**. The user can now make the necessary changes.

Office of Financial Management
STATE OF WASHINGTON
FISCAL NOTES SYSTEM

Messages Tools Preferences Help

Agency Create Fiscal Note :User Chris Soots (105) :TEST QA BTU :qa-fns.ofm.wa.gov

Console Search Reporting

Select one of the following:

Create a new blank version
This will create a blank fiscal note entry form.

Create a new version based on version -3
This option contains all the data currently entered into the designated version. The designated version is in effect copied to the new version.

Create a new version based on the bookmarked Fiscal Note (No bookmark defined)
This will create a new fiscal note version that contains all the data in the designated fiscal note. The designated fiscal note is in effect copied to the new version. In the second option, you are using a previous version of the fiscal note prepared for this request as the base. This option allows you to use any fiscal note in the system as the base.

OK Cancel

Figure 20: Create a new fiscal note version

Bookmarking a fiscal note

There are several instances where the bookmark function can be useful:

- Your agency receives a request to prepare a fiscal note on a companion bill, which is an identical bill filed in the opposite house of the Legislature.
- Your agency receives a request to prepare a fiscal note on a bill that is like another bill with an existing fiscal note, and the fiscal note is identical or similar with only minor changes needed.
- Your agency wants to update a fiscal note from a previous session.

The screenshot shows the 'FISCAL NOTES SYSTEM' interface for the 'Office of Financial Management STATE OF WASHINGTON'. The user is logged in as 'User Chris Soots (105)'. The interface includes a navigation bar with 'Console', 'Search', and 'Reporting' tabs. The main content area is divided into several sections: 'View Fiscal Note (Released)' with a 'Jump To Fiscal Note' dropdown, 'Request' and 'Agency Info' tabs, and a 'Brief Description' section. The 'Agency Info' tab is active, showing details for 'Session Year: 2017', 'Bill Version: 1008 HB', and 'Lead Agency: 465'. At the bottom of the screen, a 'Bookmark Fiscal Note' button is highlighted with a red box.

Figure 20: Bookmark a fiscal note

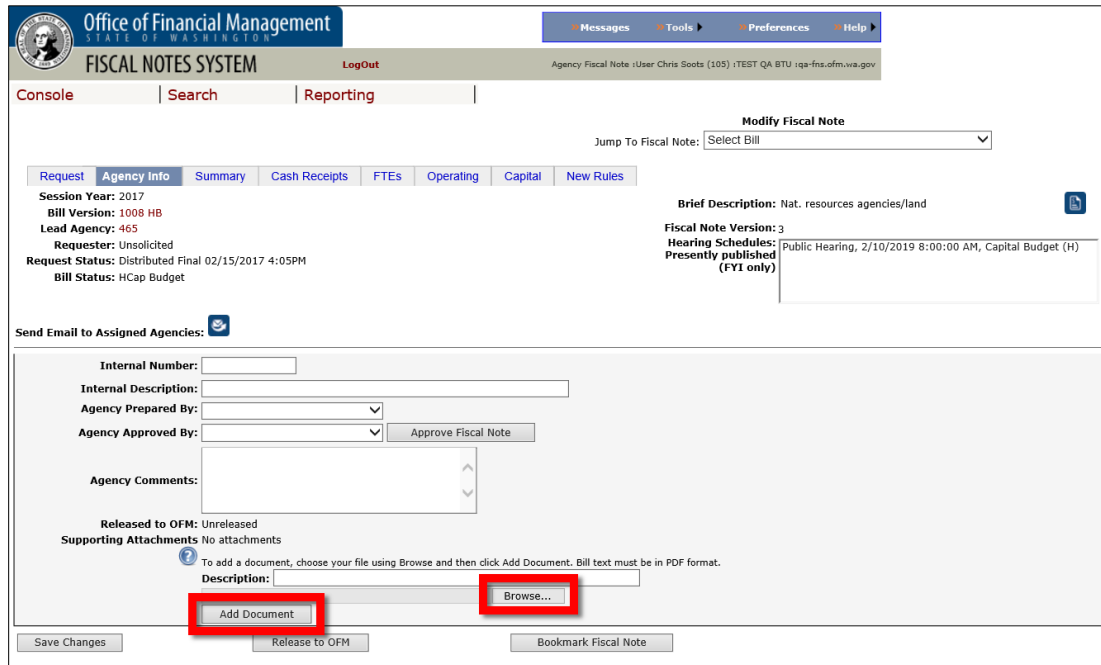
1. Select the **Session** that contains the fiscal note to bookmark.
2. On the **Console** page, select the fiscal note that you want to bookmark.
3. Select the **Agency Info** tab.
4. At the bottom of the screen, select **Bookmark Fiscal Note**.
5. Return to the console. Be sure you have selected the current **Session** year.
6. Select the **Create a new version** icon next to the appropriate bill number to create a new version based on the fiscal note you just bookmarked.
7. On the **Create a new version** page, select **Create a new version based on the bookmarked fiscal note**. This selection will show the bookmarked fiscal note in the parentheses following the button label.
8. Select **OK**. The fiscal note is ready for changes.

When using a fiscal note from a previous session, be aware that the numeric data will copy into the same cells and columns as on the original fiscal note. You may need to modify the data to correspond to the new fiscal year headings.

You can bookmark only one fiscal note at a time. The last fiscal note bookmarked is the one FNS uses when creating a version through the bookmark option.

Attaching documents

OFM accepts only PDF file attachments. If you don't have Adobe Acrobat, both Microsoft Excel and Microsoft Word include options for saving a file as a PDF. For both programs, there is a **Save as Type [PDF]** option when you **Save As**. We recommend that you contact your information technology support staff if you need further assistance with creating PDF files.



The screenshot shows the 'FISCAL NOTES SYSTEM' interface. At the top, there is a navigation bar with 'Messages', 'Tools', 'Preferences', and 'Help'. Below this is a 'Console' section with 'Search' and 'Reporting' options. The main content area is titled 'Modify Fiscal Note' and includes a 'Jump To Fiscal Note' dropdown menu. There are several tabs: 'Request', 'Agency Info', 'Summary', 'Cash Receipts', 'FTEs', 'Operating', 'Capital', and 'New Rules'. The 'Agency Info' tab is selected. The form contains fields for 'Internal Number', 'Internal Description', 'Agency Prepared By', and 'Agency Approved By'. There is an 'Approve Fiscal Note' button. A text area for 'Agency Comments' is also present. Below this, there is a section for 'Supporting Attachments' with a 'Description' text box and a 'Browse...' button. The 'Add Document' button is highlighted with a red box. At the bottom, there are buttons for 'Save Changes', 'Release to OFM', and 'Bookmark Fiscal Note'.

Figure 21: Attaching documents

1. On the **Console** page, select the **Modify Fiscal Note** icon.
2. Select the **Agency Info** tab.
3. Enter a description of the attachment in the **Description** text box.
4. When you select the **Browse...** button, the **Choose File to Upload** will open to facilitate the file selection.
5. Locate the file and select **Open**. The system will return you to the **Agency Info** tab and the file name will appear in the box next to the **Browse...** button.
6. Select **Add Document** to attach the document to the request. FNS will display the document information in the document table.

Select the **View Attachment** icon to view the document. To delete an attachment from a fiscal note, select the respective icon. Attachments appear after the fiscal note in the order you attached them. If you include attachments, make sure that you reference them clearly in the fiscal note narrative and that you label or title the attachments in a way that will aid the reader.

Copying information from other source documents

You can transfer text to the text boxes in FNS using copy-and-paste, section by section. However, the **Cash Receipts**, **FTEs**, **Operating** and **Capital** tabs each have a **Paste From Spreadsheet** feature to facilitate pasting data from an external spreadsheet.

Many agencies use spreadsheets to develop the financial estimates included in a fiscal note. The available Microsoft Excel spreadsheet [template](#) provides an easy way for agencies to transfer information developed in other spreadsheets into FNS. By populating this template, agencies can

transfer all the financial table information required in a fiscal note into the system with just one copy-paste action. The fiscal note copy-paste Microsoft Excel template is available from the FNS **Help** menu.

1. Select **Help** from the FNS menu at the top of the page.
2. Choose the **Agency Fiscal Note Copy/Paste Excel Template** from the menu.
3. After selecting to **Open** the spreadsheet in the pop-up, Microsoft Excel will start with the template available.
4. Use this template, according to the guidelines below, to complete your data entry.
5. When you are ready to import the spreadsheet data into FNS, select Ctrl+A or the **Select All** button in Microsoft Excel. This will select the entire spreadsheet.
6. Select Ctrl+C or right-click **Copy** to place the spreadsheet into your **Clipboard**.
7. Return to FNS and select **Paste From Spreadsheet**.
 - a. You may need to **Allow Access** to your computer's Clipboard.
8. Select **OK** to paste and save from the pop-up window or select **Cancel** if you wish to abort the import.

If the copy-paste was successful, FNS will return you to the selected tab and you will be able to see the data you just pasted. If you received a message about a data or format error in the pasted information, you need to correct the spreadsheet and try the import again.

The copy-paste will not accept blank rows. You must delete all rows in the Cash Receipts, FTEs, and Operating portion that do not contain data.

Template guidelines. The template has a very simple format. There are several sections, one for each of the possible financial data tables in the fiscal note.

The "GovLevel" for state agencies will always be "S". This tells FNS to use the state fiscal note format.

A red triangle in the corner of a cell indicates there is a note regarding the formatting or purpose of the cell. Hold your cursor over the triangle to read the note.

These words indicate the beginning or end of a section. If changed, the copy-paste feature will not work.

Enter your fiscal note data in the row under the header row. Add as many additional rows as needed. No data should go into the row indicating the End of a section.

Begin Cash Receipts	GovLevel	FundNumber	FundDesc	FundType	FY1	FY2	FY3	FY4	FY5	FY6
	S									
End Cash Receipts										

Figure 22: Template guidelines

Each section is set up as a table that includes the required data columns for that portion of the fiscal note. Each section is bordered by cells labeled "Begin..." and "End..." The system will read these tags to determine the beginning and end of the data for each section. *If you change these cells or the column headers in any way, the copy-paste import will not work.*

Initiating an unsolicited fiscal note request

To ensure fiscal notes are relevant and to keep the fiscal note workload manageable, please refrain from creating unsolicited, “no impact” fiscal notes. Agencies should also limit the release of unsolicited fiscal notes to those bills with significant fiscal impact scheduled for a hearing. If you believe your agency should prepare a fiscal note on a requested bill, your request must be approved by OFM Budget Operations.

To develop unsolicited fiscal notes during the legislative session, agencies must first initiate a request for a fiscal note. This will alleviate system problems and timing issues and will result in more timely delivery of fiscal notes to hearings.

1. Starting on the **Console** page, select **Email OFM for an Unsolicited Fiscal Note Request**.

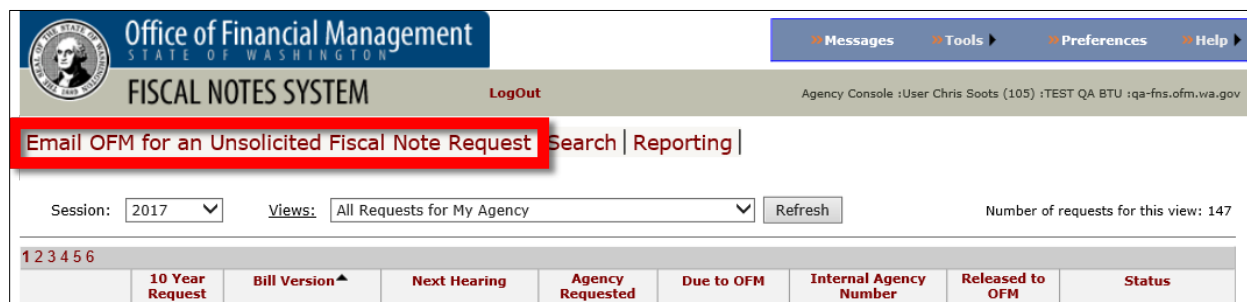


Figure 23: Unsolicited fiscal note request

2. After reading the message in the pop-up window, select **OK**.
3. Enter the bill or draft number and select **Find Bills**. This will bring up a list of available bills.

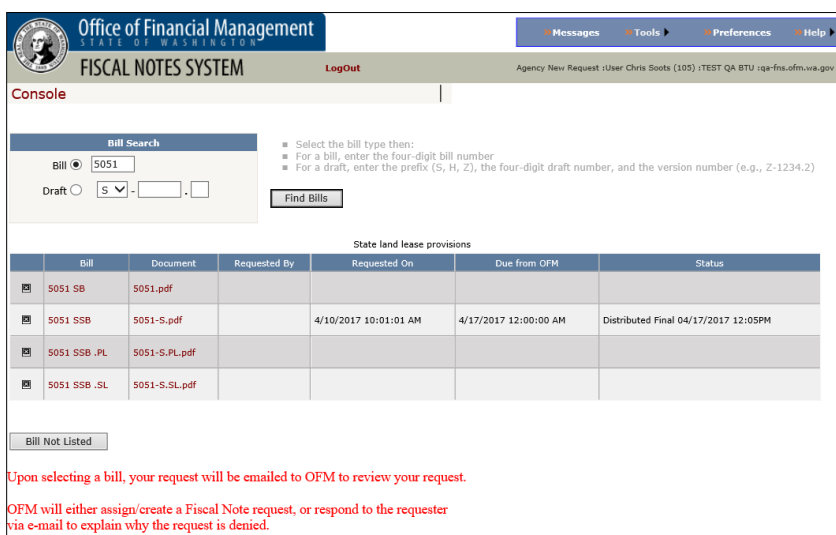


Figure 24: Find bills

4. Select the applicable bill by the check box to the left of the bill number.
5. A window will appear alerting you that an email for your **Unsolicited Fiscal Note has been sent to OFM**.
6. Select **OK**. This will return you to the **Console** page.

After receiving and reviewing the email, OFM will assign the request to all affected agencies. Outside of the legislative session, there may be times when your agency wants to create unsolicited fiscal notes without having to submit a request to OFM. For example, agencies are required to prepare a fiscal note to include with agency-request legislation packages.

Approximately 30 days after the end of a legislative session, **Email OFM for an Unsolicited Fiscal Note Request** will change to **Create Unsolicited Fiscal Note Request**.

1. From the **Console** page, select **Create Unsolicited Fiscal Note Request**.
2. Enter the bill number or draft number and select **List Bills** to display a list of valid versions of the bill identified.
3. Choose the version of the bill you want to prepare a fiscal note on and select **Modify Fiscal Note**. This takes you to the **Fiscal Note** screen where you can prepare the fiscal note.
4. If the bill version or draft is not listed, select **Bill Not Listed**.
5. Enter the appropriate information and select **OK**. This should take you to the **Fiscal Note** screen where you can then prepare the fiscal note.

If you are preparing an unsolicited fiscal note on a proposed substitute bill, use the bill number rather than the bill draft number. Attach the bill language when you release the fiscal note to OFM.

Viewing distributed fiscal notes

Once OFM distributes a fiscal note, FNS users can view the entire package through the agency **Console** page.

1. From the **Console** page, select the **View Status of Fiscal Note** icon for the distributed bill. The next page displays the status of the fiscal note request.
2. Select **View Fiscal Note** to view a distributed fiscal note package.

Agency	Agency Assigned	Due to OFM	OFM Analyst	Released to OFM	Approved by OFM Analyst
105-Office of Financial Management	01/06/2017 10:24 AM	01/11/2017		01/11/2017 8:13 AM	01/11/2017 12:56 PM
461-Department of Ecology	01/03/2017 10:30 AM	01/06/2017	!	01/20/2017 12:12 PM	01/20/2017 12:37 PM

Figure 25: View fiscal note

The package consists of a roll-up page labeled Multiple Agency Fiscal Note Summary followed by the Individual Agency Fiscal Notes, including the local government fiscal note and/or judicial impact note, if applicable. The screen also allows the user to print the package. Be sure to use the print icon in the Adobe Acrobat toolbar. You can also view distributed fiscal notes on the OFM fiscal notes [webpage](#).

Using the search function

1. From the **Console** page, select **Search** located beneath the FNS header to go to the **Search** page. The **Search** page enables the user to search fiscal note requests by bill number, brief description, date, requester, committee, fiscal note type, prepared by or status.
2. Enter or select the desired parameters and select the **Search** button. The search will produce a table of results. An icon next to each request will enable the user to navigate to the status and fiscal note screens.
3. Select the column heading to sort the results by those column criteria.

The **Clear Criteria** button clears the search settings. The list will indicate the companion bill of the bill number requested if one exists.


The screenshot displays the FISCAL NOTES SYSTEM search interface. At the top, there is a navigation bar with 'Messages', 'Tools', 'Preferences', and 'Help'. Below this is the 'FISCAL NOTES SYSTEM' header with a 'LogOut' button and the user information 'Agency Search :User Chris Soots (105) :TEST QA BTU :tqa-fns.ofm.wa.gov'. The main area is divided into 'Console' and 'Reporting' tabs. The search filters include: Session (2017), Bill Number (1008), Brief Description, Date Search, Request Created By, Requester Origin, Prepared By, Fiscal Note Type, and Status. A 'Clear Criteria' button is present. Below the filters, a table shows search results with columns: 10 Year Request, Bill Version, Next Hearing, Agency Requested, Due to OFM, Internal Agency Number, Released to OFM, and Status.

10 Year Request	Bill Version	Next Hearing	Agency Requested	Due to OFM	Internal Agency Number	Released to OFM	Status
	1008 HB	02/10/2019 8:00 AM	02/07/2017 10:56 AM	02/10/2017 12:00 AM			Distributed Final 02/15/2017 4:05PM
	-Nat. Resources agencies/land				060-1	02/10/2017 8:40 AM	Revision Requested 02/10/2017 12:02PM
	-Nat. resources agencies				060-2	02/13/2017 7:09 AM	Distributed Final 02/15/2017 4:05PM

Figure 26: The search function

Deleting a version of a fiscal note

Only certain system users can delete agency versions of a fiscal note. If you need to delete a version, check with your agency's security officer to see if you have system permissions to do so. You may delete fiscal notes that your agency has not released to OFM.

- On the **Console** page, click the **Delete Fiscal Note** icon  to the left of the fiscal note version you want to delete. There is no way to restore a fiscal note once you delete it.

Extracting data

FNS restricts access to export functionality and OFM does not provide support beyond the creation of a tab-delimited file. To make effective use of FNS data, users need a high level of programming and data relationship knowledge. The extracted data is limited to the user's agency.

- From the **Console** page, select **Search** to go to the **Search** page.
- Enter or select the desired parameters and select **Search** to produce a table of results.
- If you have access to it, the **Extract Data** button will appear on the search results screen.
- Select **Extract Data** and choose the extract that you want to perform.
- Select the **Generate Extract** button and save the extract to a file.
- Import the tab-delimited file into Microsoft Excel or Microsoft Access and use as needed.

System password maintenance

At the **Login** page, select **Change your Password**. Enter your login ID, prior password and new password, then select **Save Password**.

Appendix

Glossary

10-year analysis. An agency's estimate of the cost to affected tax or fee payers of legislation that would raise taxes, impose new fees or increase current fees. OFM uses the 10-year cost analysis to carry out its responsibilities under RCW [43.135.031](#) (I-960).

Amended. Any change in a bill, resolution, or memorial. A committee amendment is an amendment proposed at a committee meeting. A floor amendment is an amendment proposed on the Senate or House floor.

Bill. A proposed change to current law presented to the Legislature for consideration (SB = Senate Bill, HB = House Bill).

Draft fiscal note. An unsigned fiscal note released by OFM before review by OFM staff. This happens to enable legislative committees to review agency submittals before the hearing.

Draft legislation. Code reviser drafts of a proposed law that may be introduced as a bill or resolution. An H, S or Z, identifying where the draft originated, precedes the code reviser draft number. H indicates house member or staff; S indicates senate member or staff; and Z indicates other, usually a state agency, board, or commission.

Fiscal note. A reasonable estimate of the cost of a piece of legislation based on stated assumptions.

FTEs. Full-time employees.

GAAP. Generally Accepted Accounting Principles.

Initiative. The procedure by which citizens can propose laws by petition to the Legislature or the electorate.

Login ID. Login identification.

Substitute. Replaces the entire bill, resolution, or memorial. (An S precedes SB or HB; 2S indicates the second substitute.)

Unsolicited fiscal note. A fiscal note created by an agency and not requested by OFM.