

OFM GENERAL USE STYLE GUIDE

INTRODUCTION

At the Office of Financial Management, several authors may work in concert to write materials. A consistent writing style maintains clear and effective written communications. This style guide addresses questions that arise in daily operations.

The guiding principle for these style choices is clarity. Brevity is a close second. While some of these choices are new, do not fear them. By eliminating unnecessary punctuation and spaces, your writing will become crisper and easier to understand.

Major changes from the previous style guide are highlighted in **purple**.

FIRST AND FOREMOST, KEEP IT SIMPLE:

- The most effective writing is the simplest.
- The easier something is to understand, the less likely it is to be misconstrued.
- Straightforward sentences with one subject, one verb and one object are easily understood.
- Commas should be kept to a minimum and semicolons should be used sparingly.
- Fewer words are better than more.
- Common words are better than obscure words.
- Avoid jargon.

ACRONYMS AND ABBREVIATIONS

ACRONYMS

Acronyms are used to mention specific agencies, programs, plans or departments. **Do not use an acronym if the entity is mentioned only once in the section.** In cases where the entity is mentioned twice, use your discretion in employing an acronym.

Avoid using acronyms in a title, heading or subject line in correspondence.

Acronyms may be used once the full name/title has been cited, followed by the acronym in parentheses.

Example: Child Protective Services (CPS)

Avoid overusing acronyms because they can confuse, distract or frustrate the reader.

Example: *According to DSHS officials, DOH can make use of the HSA funds.*

ARTICLES WITH ACRONYMS AND PLURAL FORMS OF ACRONYMS

To make an acronym plural, add a lowercase “s.”

Example: COLAs

To form the singular possessive of an acronym, add an apostrophe plus "s." To form the plural possessive, add an "s" plus an apostrophe to the singular form.

Singular – PERS's stock options

Plural - the CPAs' meetings

APOSTROPHES

Do not use an apostrophe in plurals of figures and characters

Examples: 1990s, 7s, EISs

The word "it's" is the contracted form of "it is." The possessive form of "it" is "its" (no apostrophe).

BULLETS AND ENUMERATED ITEMS

BULLETS

Always use the MS Word bullet function alone to create bullets. Adding spaces or tabs to bullets can cause major editing problems.

Capitalize the first word in a bullet if the bullet forms a complete sentence.

The sentence preceding a bulleted list should be complete and end with a colon. Place periods after independent clauses (complete sentences), dependent clauses or long phrases that follow bullets.

Example: To meet the new requirements of the law, the department will:

- Distribute written procedures to guide staff in the activities listed above.
- Make certain that staff members use appropriate records to calculate distributions.
- Allocate all funds collected from the assessment.

If a list consists of short phrases composed of two or three words only, do not place any punctuation after the entries. **Do not capitalize the first word in these short phrases.**

Example: We examined the following documents:

- statistical reports
- financial statements
- historical records
- correspondence

ENUMERATED ITEMS

In a sentence, use parentheses to enclose numbers or letters that accompany enumerated items.

Example: We need the following to complete your travel authorization: (1) the cost of the hotel; (2) the cost of the airfare; and (3) the actual time of travel.

In a displayed list where the enumerated items appear on separate lines, the letters or numbers are not followed by periods unless each line forms a complete sentence. In such cases, a list may not be necessary.

Example:

1. Yellow highlighters
2. Pencils and pens
3. Notebook and paper

Example: We were asked to bring yellow highlighters, pencils and pens, and notebook and paper.

CAPITALIZATION

“Biennium” is not capitalized when referring to a two-year budget period identified by specific years.

Example: The Governor proposed a budget for the 2003–05 biennium. Funding will be higher than in the current biennium.

See: Section on **numbers** for more rules about "biennium."

“Budget” is not capitalized.

Examples: operating budget capital budget supplemental budget

“City” and “county” are capitalized only when they are part of a proper name or formal title.

Examples: Kansas City Thurston County city of Olympia county board of commissioners

“Committee,” “commission,” “board,” “department,” and “director” are not capitalized when used alone. Capitalize when used in a formal title that precedes the name of the individual.

Examples:

OFM Director Marty Brown issued the memorandum.

As director of the department, Brown was required to do so.

The Transportation Commission meets Thursday.

Members of the commission are looking forward to the session.

Compass directions and adjectives derived from them are usually capitalized when they refer to a specific geographical area. Otherwise, do not capitalize.

Examples:

They live in the East.

Western Washington has most of the state's population.

Pullman is south of Spokane.

The storm front moved to the north.

“Federal” is not capitalized when used as an adjective to distinguish something from state county or other entities. “Federal” is capitalized only when part of a formal title, such as Federal Aviation Administration.

Example: State welfare programs are funded by state and federal dollars.

Fiscal years are not capitalized.

Examples:

The new funding will not be available until fiscal year 2002.

Revenue will rise over the next two fiscal years.

Spending will decline during fiscal years 2003 and 2004.

Note: Do not use the abbreviation “FY” in text. It may be used in tables and charts. Do not refer to any two-year budget period as “FY 01-03.”

See: Section on **numbers** for more rules about “fiscal years.”

Funds and accounts are capitalized when the formal name of the fund is used.

Examples:

- The General Fund-State finances day-to-day state operations.
- Tobacco prevention is funded through the Health Services Account.
- The highway project will be financed by various transportation accounts.

“Governor” is capitalized when used in place of the full title, and the reference is to the incumbent governor of Washington.

Examples:

- The Governor proposed a budget.
- The governor of Alaska also signed the agreement.

“Legislature” is capitalized when referring to the Washington State Legislature. Lowercase is used for “legislative,” “congressional,” “legislator” and “legislation.” “Congress,” “House” and “Senate” are capitalized, but lowercase is used for “senator” and “representative” when used without a legislator's name.

Examples:

- The Governor made her proposal to the Legislature.
- Several senators back the House leaders’ plan.
- Governor Gregoire spoke to congressional leadership about state finances.
- Members of Congress were impressed with the presentation.
- The meeting with legislative staff went smoothly.

“Program” is not capitalized unless part of a formal title.

Examples:

- Pollution Liability Insurance Program
- Regional Support Network program

Seasons are not capitalized.

Examples:

- The Legislature meets during winter and early spring.
- The report is due in the fall.

Washington State is capitalized only when referring to the university on second reference (the first reference would be Washington State University). The word “state” is lowercase when used alone or in the phrases “state of Washington” or “Washington state.”

Examples:

- Some say Washington state is great the way it is.
- Others contend the state of Washington could be improved.

PUNCTUATION

COMMAS

Use serial commas sparingly. They should be used to avoid confusion in distinguishing among a series of items. They should not be used in a series of simple words. Use commas to separate compound subjects.

Example:

We will use pink, purple and yellow for this year's cover of the annual report.

We will use pink, purple and yellow for this year's cover of the annual report, and must get our bid to the printer by the end of next week.

DASHES

Dashes are punctuation that set off the material. Note that a space precedes and follows a dash.

Examples:

My favorite cars — Mercedes, Porsche and Jaguar — are expensive.

That's what is fun about writing the budget — crying, sleeplessness, no holidays.

DATES

When the full date is in a sentence, use a comma after the day and after the year.

Example: As of Aug. 6, 2001, the program was without funds.

To refer to a particular date, do not use ordinal numbers (such as 1st, 2nd, 3rd, 4th).

Examples:

We began the audit March 3.

Not: We began the audit March 3rd.

Note that the audit began March 3, not "on" March 3.

When only the month and year are in a sentence, do not use a comma to separate them. Use a comma after the year only if it comes at the end of an introductory or parenthetical phrase.

Examples:

The January 2001 report specified which programs were active.

January 2001 was a wet month.

During January 1995, the report specified which programs were active.

HYPHENS

A compound adjective consists of two or more words that function as a unit and express a single thought. Hyphenate the elements of a compound adjective that occur before a noun. No space precedes or follows a hyphen.

Examples:

a high-ranking official

same-day service

community-based organizations

Exceptions: child care worker, farmworker families

Hyphenate all fractions.

Examples: one-half two-thirds

Whenever necessary, use a hyphen to prevent one word from being mistaken for another.

Examples: lock the coop multiply by 12 a unionized factory
buy a co-op a multi-ply fabric an un-ionized substance

Hyphenate between numbers and units of time when used as adjectives before a noun.

Examples: one-year period three-hour course 12-day seminar

In general, do not use a hyphen to set off a prefix at the beginning of a word or suffix at the end of a word.

Example: nonfederal

Do not use a hyphen after an adverb that ends in “ly.”

Examples: federally mandated highly flammable

NUMBERS

Whole numerals nine and fewer should be spelled out. Numerals 10 and greater should be in figures. Figures should be used when referring to dates, money, proportions, ratios, percentages or FTE staff years.

Examples:

The department hired eight inspectors last October.

The department director said the agency needed 12.8 FTEs.

The new staff will cost \$90 million, or 80 percent of the total budget.

The department will complete the new hiring by March 1.

Our four staff members consumed a total of 18 hamburgers, five large bottles of Coke, 12 ice cream bars and about 2,000 cookies — all at one sitting.

“Millions” and “billions” are spelled out when writing whole numbers in text. For numbers in thousands or hundreds, use numerals.

Example: The \$31 billion budget funds state services for a population of 6 million.

Numerals are spelled out when they begin a sentence.

Example: Twenty-three people will be appointed to the boards and commissions.

When possible, recast the sentence so that it does not begin with a number, especially a number that requires more than two words.

Example: The fire destroyed 28 computers, but 15 coffee cups were saved.

Month and year, when written together, are not separated by commas.

Example: The Governor will make her 2010 supplemental budget proposal by mid-December 2009.

NOUNS WITH NUMBERS OR LETTERS

Capitalize a noun followed by a number or a letter that indicates a sequence.

Examples: Appendix I Chapter V Exhibit A Room 234 Section 23

Exceptions: Do not capitalize the nouns “line,” “note,” “page,” “paragraph,” “size,” “step” or “verse.”

Examples: note 1 page 344 paragraph 2a

DECIMAL NUMBERS

Do not add a zero to whole numbers after the decimal point.

Example: The budget provides \$13.6 million for these programs.

GENERAL FUND-STATE AND GENERAL FUND-FEDERAL

When it is necessary to distinguish between General Fund dollars derived from state sources and General Fund dollars derived from federal sources, express the dollar amount, followed by the words “General Fund-State” or “General Fund-Federal.”

Example: Funding for the program is \$18.9 million General Fund-State and \$6.9 million General Fund-Federal.

Note: When listing several funds, including sources, it is appropriate to use the abbreviations General Fund-S or GF-S and General Fund-F or GF-F after the first reference, which is always spelled in full.

DIMENSIONS AND MEASUREMENTS

Use numbers to indicate depth, height, length, width, temperature, clock time and other measurements that have technical significance. This rule applies even to measurements that include the numerals one through nine. Spell the words that denote units of measurement.

Examples:

The package weighed 7 pounds, 3 ounces.

Because he is 7 feet 2 inches tall, the director must duck under some doorways.

The 7-foot-2-inch director played college basketball. (Note the use of hyphens in compound modifier “7-foot-2-inch.”)

CENT NOTATIONS IN TEXT

For amounts less than a dollar, use numerals and the word “cents.”

Example: The Governor wants to increase the gas tax by 9 cents a gallon, but the Senate prefers a 12-cent increase.

DOLLAR NOTATIONS IN TEXT

Reflect dollar notations in text as follows:

Thousands – \$487,000 (round up or down as appropriate with no decimal)

Millions – \$3.4 million (round to one decimal point)

Billions – \$6.84 billion (round to two decimal points)

To prevent misunderstanding, place the word “million,” “billion” or “trillion” after each figure in a pair or group.

Example: Assessments increased from \$3 million to \$6 billion.

Note: Assessments increased from \$3 to \$6 million.

BIENNIUM AND FISCAL YEARS

In Washington, a two-year state budget is adopted in odd-numbered years. This budget is known as the biennial budget. It is identified as the budget for the 2001-03 biennium. (Use all the figures of the first year, plus a hyphen, then the last two numerals of the final year unless the time frame spans a century, such as 1999-2001.)

Note: “Biennium” is not capitalized unless it starts a sentence.

Example: The Governor’s proposal for the 2003-05 biennium totals \$25 billion.

Not: The Governor’s proposal for the 03-05 Biennium totals \$25 billion.

In Washington, the state government fiscal year is composed of the last six months of one calendar year and the first six months of the next, or July 1 to June 30. A biennium consists of two fiscal years.

When referring to a specific fiscal year, use all the figures of the year.

Example: The new funding will begin in fiscal year 2002.

Not: The new funding will begin in fiscal year 02.

Not: The new funding will begin in FY02. (The FY abbreviation can be used in charts, but not in text.)

Note: Do not identify a biennium in terms of fiscal years. It is incorrect to identify a biennium as “FY02-03.”

See: Section on **capitalization** for more rules about “biennium” and “fiscal years.”

PARALLEL SENTENCE CONSTRUCTION

Parallel construction is the consistent use of phrases or words that are consecutively listed. It is a useful tool for clear writing.

Example: Under the Governor’s proposal, two demonstration projects will give schools:

- Additional waivers from regulations, and
- State funding.

Not: Under the Governor’s proposal, two demonstration projects will:

- Give schools funding and regulatory flexibility for selected school districts.
- Selected school districts receive waivers for state school regulations.

Note: In the first example, the construction and verbs in each listing flow easily from the introductory phrase. In the second, the first listing is structured correctly, but the second does not match. (As these are short bullets, they could be better expressed in a sentence.)

Also note: Use the MS Word bullet function alone to create bullets. Adding spaces or tabs to bullets can cause major editing problems.

Be consistent.

Example: I saw the dog walking, running and jumping.

Not: I saw the dog walking, running and jump.

PARENTHESES

When a parenthetical element falls within another parenthetical element, enclose the smaller element in brackets and enclose the larger element in parentheses.

Example: The chairman said on television yesterday that no action on the bill is planned. (However, in an article published in The Seattle Times [Aug. 9, 2001], she said a committee decision is expected Tuesday.)

PERCENTAGES

Express percentages in numerals, including numerals one through nine. Always spell “percent” in text. Use the % sign only in graphs and tables.

Example: Mortgage rates increased from 6 to 7 percent. The department expects to receive a 25 percent increase in reimbursements.

Fractional percentages should be presented in numeric form.

Examples: 1.1 percent 10.3 percent

For fractions less than 1 percent, add a zero before the decimal.

Example: 0.8 percent

QUOTATIONS

Periods and commas always go inside the quotation marks.

Example:

The freeway will be called “The Veterans of Foreign Wars Memorial Freeway.”

The freeway, to be called the “The Veterans of Foreign Wars Memorial Freeway,” will be completed in 10 years.

SPACES BETWEEN SENTENCES

Single space is sufficient.

STATUTE AUTHORITY/LEGISLATIVE AUTHORITY

Cite laws that have been codified as Budget and Accounting Act (RCW 43.88) or RCW 43.88. Laws that have not been codified are cited as Model Toxics Control Act - Cleanup Standards (Chapter 359, Laws of 1995) or Chapter 359, Laws of 1995.

Do not refer to a bill that has passed the Legislature by the bill number. Use the correct chapter and session reference. The bill can be referenced in parentheses following the chapter citation.

New legislation and/or legislative changes made during a special session of the Legislature should be identified using the ordinal number of the special session.

Example: Chapter xx, Laws of 2001 2nd Sp. Sess, provides for a general salary increase.

TITLES OF BOOKS AND PERIODICALS

Put quotation marks around titles of books, television programs, movies and speeches.

Examples:

Editors just released “The Style Manual to End All Style Manuals.”

Her favorite show is “Lost.”

“The Gettysburg Address” was reprinted in its entirety.

Note: Do not capitalize the article “the” at the beginning of a title unless the article is a formal part of the title.

PREFERRED WORD CHOICES, USAGES AND SPELLINGS

“ad hoc” - A Latin phrase meaning “for a particular purpose.”

“affect” vs. “effect” - As a verb, “affect” means to influence or change.

Example: The recommendations will not affect the agency’s organizational structure.

As a noun, “effect” indicates a result or impression.

Example: We could not assess the full effect of the automated system.

“all” – Can often be inferred. Use when its absence would cause the reader to think only a part of something is meant.

“although” vs. “while” - Both words introduce dependent clauses. Use “although” to mean “even if.” Use “while” to mean “during the time that.”

Example: Although rain was in the forecast, the game was not cancelled. They played while it rained.

“among” vs. “between” - Use the preposition “among” when referring to more than two persons or things. Use “between” when referring to two persons or things.

Examples:

The grant funds will be divided among the four agencies.

We tried to distinguish between the two legal opinions.

“assure” vs. “ensure” vs. “insure” - All of these mean to make secure or certain. “Assure” refers to persons, and it alone means putting a person’s mind at rest. “Ensure” means making something certain. Only “insure” means guaranteeing life or property against risk.

Examples:

The Governor assured the townspeople that help is on the way.

The Governor’s emergency declaration ensures flood relief will arrive.

Only insurance companies can insure against damage.

“because” vs. “since” - Use “because” to point to an obvious cause-effect relationship, and use “since” to denote temporal relationships or a logical sequence of events in which time plays a part.

Examples:

The report was rejected because it contained so many fiscal errors.

No one has looked at the report since it was rejected on Tuesday.

“capital” vs. “capitol” - The capital of Washington is Olympia. State construction projects are funded by the capital budget. In Washington state, the Capitol refers to the Legislative Building.

Note: Capitalize “capitol” when referring to the building in Washington, D.C., or when referring to the capitol building located in a state capital.

“co” - This prefix usually needs no hyphen unless a hyphen is necessary to prevent misreading or the dictionary shows the word spelled with a hyphen.

Examples: coauthor co-officiate cooperation co-organize
 cofounder co-op coworker co-payment

cost-saving - adjective, hyphenated

Example: The department will take cost-saving measures

“cost savings” - noun, two words

Example: Efficiencies recommended by employees produced a cost savings of \$500,000.

“e.g.” vs. “i.e.” - Latin words and phrases: “e.g.” means “for example” and “i.e.” means “that is” or “such as.”

Note: Avoid using these notations. It usually is preferable to use their written meanings. However, if used, each is followed by a comma.

Example: The policy paper included a number of important issues, e.g., monetary practices, regulatory environments and legislative provisions.

email – do not capitalize or hyphenate

“enhance” - means to “improve”

Note: “Enhance” is a vague expression. Use “improve” or the specifics of what is being referred to.

Example: New management will improve the program.

Not: New management will enhance the program.

Example: The project includes traffic improvements, including a left-turn lane on Fifth Avenue.

Not: The project includes traffic enhancements.

“full-time” - adjective or adverb - hyphenate when used as a compound modifier. Use the same rule for “part-time.”

Examples:

Leonard has a full-time job.

However, he does not like to work full time.

“health care” - compound adjective or noun - two words

Examples:

The company offers comprehensive health care insurance.

John wanted a career in health care.

homepage – one word, do not capitalize

“impact” - As a noun, this word means “to force tightly together” or a “significant or major effect.” Use sparingly. In most cases, the word “effect” or “result” is a better choice.

Example: The cut in the prime rate will have a major impact on the economy. Better choice: The cut in the prime rate will have a major effect on the economy.

Note: Do not use “impact” as a verb.

Incorrect: The decision will impact the department.

Correct: The decision will affect the department.

“in order to” – Avoid this phrase. It adds unnecessary verbiage to a sentence.

“include” – means some, but not all of. If you list all the elements of a set, use “are” or “composed of.”

Examples:

The committee of four included a representative from the Department of Agriculture.

The committee members are from the departments of Agriculture, Commerce, Transportation and Health.

Internet - capitalize

“irregardless” - Use regardless.

“its” - possessive form of the pronoun “it”

Example: We checked the door and discovered some had tampered with its lock.

“it’s” - contraction for “it is”

Examples:

It’s a sure bet that Doug will be late for the interview.

The interview panel will be short two of its members.

“its” vs. “their” – Use “its” for singular subjects and “their” for plural subjects.

Examples:

The committee issued its recommendations.

The House of Representatives released its budget.

The department’s priorities were expressed clearly in its budget.

The members of the committee expressed their displeasure over the lateness of the report.

“long-term” - compound adjective - hyphenate

Example: We have a long-term plan for accomplishing our mission.

“long term” - as the object of a preposition - two words

Example: Your solution will not work for the long term

“money”/ “moneys”/“monies” - Write “money.” In most cases, the word “funds” can be used.

“multi” - This prefix usually requires no hyphen unless the following word begins with an “i” or the entire word could be misread.

Examples: multicolor multi-industry multifaceted multi-ply multipurpose

“non” - This prefix usually requires no hyphen unless a capitalized word follows.

Examples: nonessential noncompliance nonfederal non-American

“one time” - adjective or adverb – use “one-time” as in one-time funding or as in former.

Example: The funds were intended for one-time use. She is a one-time friend.

“ongoing” - adjective or adverb - one word

Example: He is the subject of an ongoing investigation.

online – one word, do not capitalize

“only” – Be careful where you place this word. Note how meanings change with different placements:

Examples:

He was happy to see only me. (No one else could make him happy.)

He was happy to only see me. (If I talked to him on the phone instead, he wasn't happy.)

“principal” vs. “principle” - The noun or adjective “principal” designates someone or something first in importance, rank, authority or degree.

Examples:

Dr. Snowden is the school's principal.

We applauded the principal actor in the repertory production.

Fiscal management was the unit's principal problem.

The word “principle” means a fundamental truth, code or guiding force.

Examples: The principle of liberty motivated the colonists. The audit is based on accepted accounting principles.

“re” - As a rule, the prefix “re” (meaning again) should not be followed by a hyphen. A few words require the hyphen so they can be distinguished from other words with the same spelling but different meaning.

Examples: reelection reevaluate recover (from an illness) re-cover (a sofa)

“regarding” – This is a long-winded way of expressing the concepts of “about,” “on,” “for” or other simpler word. Avoid it.

Example: He wrote to the Governor regarding his views on taxes. Better: He wrote to the Governor about his views on taxes.

“revenue” - The singular form is correct even when money is derived from several sources.

Example: Department revenue from licenses and fees is \$11 million.

“short-term” - compound adjective - hyphenate

Example: He made some short-term investments.

“short term” - as the object of a preposition - two words

Example: That strategy will only work for the short term.

“staff” - The word “staff” generally does not stand alone as a noun or adjective. Use “the staff” or “staff members.” The word “staff” stands alone as a verb.

Examples:

The staff is scheduled to report the findings by Thursday.

The funding loss means a reduction of staff members of the agency.

“that” vs. “which” vs. “who” - Use “that” to introduce essential clauses that are necessary to the reader's understanding of the sentence. Do not place commas around clauses introduced by “that.”

Example: The agency submitted budget requests that call for immediate increases in spending.

Use “which” to introduce nonessential (interrupter) clauses. Place commas around such clauses.
Example: The department, which has its headquarters in Olympia, is the subject of the review.

For both essential and nonessential clauses, substitute “who” for “that” or “which” when the clauses refer to people.

Examples:

- Writers who do not review their work often are surprised at editors’ corrections.
- Editors, who need to take breaks periodically, sometimes overlook writers' errors.

Note: “Who” refers to persons.

“Which” refers to animals and things, not persons.

“That” refers to persons, animals and things.

“Whose” is the possessive form of “who,” “which” and “that,” and refers to either animate or inanimate objects.

“utilize” – Avoid using. “Use” is preferable.

Examples:

- The committee used experts to conduct research.
- We used several resources to prepare the report. The space was used to its maximum potential.

Web – capitalize

website – one word, do not capitalize

web page – two words, do not capitalize

“within” – In most instances, “in” expresses the same relationship. Reserve “within” when referring to the interior of an object or when not beyond in distance, time, degree, range, etc.

Examples:

- He worked in the budget office.
- The appropriation was changed in the third version of the budget.
- The goal was within our reach.