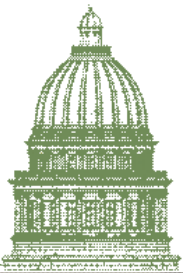


LFA



LEGISLATIVE FISCAL ANALYST

# Fiscal Note Seminar for Agencies & Providers

# If We Pass this Bill... How much will it cost?

- Fiscal notes answer that question.
- They are a price tag on the bill.

# Arizona Clean Air Act 2000

- Buy a non-gas burning car and the state pays 50%.
- Buy an in-home fuel depot and the state pays up to \$7,000.
- Build a commercial fuel depot and the state pays up to \$400,000.



# Actual costs:

Fiscal Note: \$5,000,000 a year.

First estimate: \$500,000,000.

Refined Estimate: \$800,000,000.

OOPS!



# There's more than one wallet in the room.

Fiscal notes show the financial impact of enacting a bill on:

State government

Local government

Businesses and individuals



# Does every bill get a Fiscal Note?

Every bill &  
every substitute bill.

The Analyst checks  
every amendment for  
fiscal impact.

# Fiscal Note Uses

## Fiscal notes are used to:

- Show legislators how much it will cost to implement a bill
- Balance the budget (a Constitutional requirement)
- Make Rules Committee decisions (\$10,000 rule, JR4-5-101)
- And make sure agencies have the correct funding to implement the bill

# What does a Fiscal Note Look Like?

**H.B. 156 1st Sub. (Buff) - DNA Sample - Felony and Certain Misdemeanor Convictions**  
**Fiscal Note**  
2008 General Session  
State of Utah

## State Impact

The Department of Public Safety will require appropriations of \$40,200 in FY 2008, \$396,800 in FY2009 and \$241,000 in FY 2010 and each fiscal year thereafter. The bill will generate additional revenue of \$19,200 in FY 2008 and \$128,000 in FY 2009 and each fiscal year thereafter.

	FY 2008	FY 2009	FY 2010	FY 2008	FY 2009	FY 2010
	<u>Approp.</u>	<u>Approp.</u>	<u>Approp.</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
General Fund	\$ -	\$ 113,000	\$ 113,000			
General Fund, One-time	21,000	155,800	155,800			
Restricted Funds	19,200	128,000	128,000	19,200	128,000	128,000
	<u>\$ 40,200</u>	<u>\$ 396,800</u>	<u>\$ 396,800</u>	<u>\$ 19,200</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>

## Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals or businesses. Local governments may benefit.

2/25/2008, 10:08:17 AM, Lead Analyst: Ricks, G.

Office of the Legislative Fiscal Analyst

**FISCAL NOTE** H.B. 482s1 2011 General Session  
**SHORT TITLE:** Alcoholic Beverage Amendments  
**SPONSOR:** Rep. Joyce Webster

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

The Department of Public Safety will require appropriations of \$180,000 in FY 2011, \$245,000 in FY 2012, and \$260,000 in FY 2013 and each fiscal year thereafter.  
The bill will generate additional revenue of \$180,000 in FY 2011, and \$245,000 in FY 2012, and \$260,000 each fiscal year thereafter.  
The net impact on General and Education funds is a negative \$50,000 in the first year with positive impacts in following years.

Revenues	FY 2011	FY 2012	FY 2013
General Fund	50,000	100,000	100,000
Federal Funds	130,000	145,000	160,000
Total	180,000	245,000	260,000
Appropriations	FY 2011	FY 2012	FY 2013
General Fund	100,000	100,000	100,000
Federal Funds	100,000		
Total	200,000	100,000	100,000
Net All Funds (Rev.-Approp.)	(20,000)	145,000	160,000
Net General & Education Funds (Rev.-Approp.)	(50,000)	0	0

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

[TEXT]

Enactment of this bill will not result in direct, measurable costs or benefits to local governments.

## DIRECT EXPENDITURES BY UTAH RESIDENTS & BUSINESSES (UCA 36-12-13(2)(d))

[TEXT]

Enactment of this bill will not result in direct, measurables cost or benefits to individuals or businesses.

1/29/2010, 11:48:02 AM, Lead Analyst: Jardine, S./Attorney: TRV

Office of the Legislative Fiscal Analyst



# The 3 Day Rule

The Legislature allows 3 days to complete a fiscal note. That leaves 1 day each for:

- The Agencies to gather the information
- The Analyst to analyze and write the note
- Approvals and processing

In the session's last days, we ask for your response ASAP. Turnaround for a fiscal note may be as short as one hour.

# Fiscal Note Process

## New & Improved!

1. The sponsor approves the bill and it is numbered.
2. Software sends the bill to you (and us) immediately.
3. Software selects the lead analyst immediately.
4. The clock starts.
5. Agencies tell us how much they think it will cost.
6. The analyst prepares the fiscal note.
7. The Fiscal Note Coordinator does a first review and approval.
8. The Fiscal Analyst does a second and final review and approval.
9. The software immediately notifies the sponsor and the clock stops.

# What If You Need More Time?

Rule JR4-2-403(B)(ii):

“The three day deadline for the preparation of the fiscal note may be extended if the Legislative Fiscal Analyst requests it, states the reasons for the delay, and informs the sponsor of the legislation of the delay.”

- Talk to your analyst. He will explain the delay to the legislative sponsor. (Helpful Hint: You don't want to be the reason.)
- It's more important to be accurate than on-time, but the Legislature is serious about getting both.



# The Single Most Important Thing!

- **MAINTAIN YOUR CREDIBILITY.**

If the Legislature and the Analyst don't trust what you say, then you lose your ability to make a difference.

Never try to influence the passage of a bill by making a note too high or too low.

Be accurate and well documented.



# Credibility Buster #1

- Date blocked to protect the guilty.

**Date:** 2/5/XXXX

**Subject** RE: H.B. 188 Fiscal Note

Let's think about this awhile. I'd like this to have a significant fiscal note. I also think there is opposition to this bill which I have discussed with some of you, but I'd still like to have a more significant fiscal note.

# Credibility Buster #2

Representative Ron Bigelow proposes the following substitute bill:

## SCHOOL COMMUNITY COUNCILS

2008 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Ron Bigelow**

Senate Sponsor: \_\_\_\_\_

### LONG TITLE

#### General Description:

This bill modifies provisions relating to the State System of Public Education by requiring a school community council to provide certain information to school households.

#### Highlighted Provisions:

This bill:

- requires a school community council to provide the following information to each household that has a student attending the school:
  - a school community council meeting schedule for the year;
  - a mid-year action and activity report; and
  - an end-of-year report, including how the school's School LAND Trust Program monies were used;
- specifies delivery methods for the information; and
- makes technical corrections.

#### Monies Appropriated in this Bill:



# They Say It will cost \$200,000

## B. EXPENDITURE IMPACT:

### By Source of Funds

1. General Fund			
2. General Fund, One Time			
3. Uniform School Fund - Education Fund			
3. Transportation Fund			
4. Collections			
5. Other Funds (List Below)			
6. Local Funds	\$0	\$200,000	\$200,000
7. TOTAL	\$ -	\$ 200,000	\$ 200,000

### By Expenditure Category

1. Salaries, Wages and Benefits			
2. Travel			
3. Current Expenses			
4. D.P. Current Expenses			
5. Capital Outlay			
6. D.P. Capital Outlay			
7. Other (Specify) Postage & printing	\$0	\$200,000	\$200,000
8. TOTAL	\$ -	\$ 200,000	\$ 200,000

# But it Could be Free

*(USE ATTACHMENTS IF NECESSARY.)* Community Councils would be required to communicate to homes of students several times each year. Items can be left on websites and phone messages can be sent to homes identifying where the information can be obtained. One acceptable method and probably the best coverage is through a mailing. Bulk mailing for a single report each year would cost about \$195,000 in postage and there would also be some printing or duplicating costs. A separate sheet with the cost of bulk mailings is attached.



# The Analyst's Note

## **H.B. 189 1st Sub. (Buff) - School Community Councils**

### **Fiscal Note**

2008 General Session  
State of Utah

### **State Impact**

Enactment of this bill will not require additional appropriations.

### **Individual, Business and/or Local Impact**

Enactment of this bill may result in some costs for local districts depending upon the method they use for providing "individual delivery" of information to each household.

# Fiscal Note Follow-up Report

The Legislature started a new annual report to follow-up on fiscal notes. Over a two year period on selected bills, the report will:

- Examine the bill's implementation.
- Check the accuracy of agency information.
- Check the accuracy of the fiscal note.



# Fiscal Note Follow-up

## • New Format!

### BB 0023 CORRECTIONAL OFFICER RECRUITMENT AND RETENTION

Analyst -- G. Syphus

(Double click # for more info)

(Double click # for more info)	Request	or	Fiscal Note	Subcommittee	Appropriation	Reductions	Net	Spending	Balance			
Net Total Cost (Rev.)	\$	3,000,000		\$	3,000,000		\$	3,000,000	\$	2,500,000	\$	500,000

#### Fiscal Note or Explanation

These funds are to reduce the number of correctional officer vacancies.

#### Implementation

All the funding was allocated and almost all 150 vacant positions have been filled. As of April 30, 2009, 10 months of funding has been spent with 2 months remaining to be spent.

#### Accuracy (Agency & LFA)

Unfilled vacancies have declined from 123 to 3 positions.

#### Performance Measures

Unfilled vacancies have declined from 123 to 3 positions.

### HB 0135 CONTROL AND PREVENTION OF SEXUALLY TRANSMITTED DISEASES

Analyst -- R. Frandsen

(Double click # for more info)

(Double click # for more info)	Request	or	Fiscal Note	Subcommittee	Appropriation	Reductions	Net	Spending	Balance						
Net Total Cost (Rev.)		\$	250,000	\$	200,000	\$	175,000	\$	20,000	\$	155,000	\$	125,500	\$	29,500

#### Fiscal Note or Explanation

The bill includes an ongoing appropriation of \$175,000 from the General Fund to the Department of Health to fund a statewide educational program regarding sexually transmitted diseases. \*\*\* Local health departments may experience costs changes due to changes in client behavior resulting from the education program.

#### Implementation

The Department of Health has hired a coordinator, held six educational presentations to high-risk youth in detention centers, launched a new website ([www.catchtheanswers.com](http://www.catchtheanswers.com)), and begun a social marketing campaign. In the special session, the legislature removed \$20,000 in funding.

#### Accuracy (Agency & LFA)

The agency originally proposed a broader program at a higher cost. The scope of the program was scaled to match the available funding.

#### Performance Measures

None

# Fiscal Note Follow-up Guidelines

1. Bills that ask agencies to do something new and unfamiliar would be subject to this standard:

Green - Within 10% of estimate or less than \$10,000.

Yellow - Greater than 10% but less than or equal to 20% of estimate and more than \$10,000.

Red - Greater than 20% of estimate and more than \$10,000.

2. Bills that increase funding for something agencies already know and bills that change fees should be subject to this standard:

Green - Within 5% of estimate or less than \$10,000.

Yellow - Greater than 5% but less than or equal to 10% of estimate and more than \$10,000.

Red - Greater than 10% of estimate and more than \$10,000.

3. Revenue bills should be subject to this standard:

Green - Within the estimate's margin of error.

Yellow - Greater than margin of error but within two times margin of error.

Red - Greater than two times margin of error.

## **Proposal for Implementation section:**

Designations are based on implementation timeliness but may be modified according to other factors.

Green - Implemented within the first month of the bill's effective date. The definition of "implemented" will vary according to the difficulty of the bill's task. Tasks that are too large to be implemented in the first month can be considered "implemented" if the agency has a reasonable plan and they are on schedule.

Yellow - Implemented after the first month but before the fourth month of the bill's effective date. Any perceived manipulation around the \$10,000 rule is at least an automatic "Yellow".

Red - Implemented after the three months of the bill's effective date.



# Agency FN Response Form

## AGENCY ESTIMATE OF THE FISCAL IMPACT OF IMPLEMENTING H.B. 482s1 2009 General Session Alcoholic Beverage Amendments

Sponsor: Rep. Rebecca Chavez-Houck      Lead Analyst: Danny Schoenfeld  
Agency Contact: John Nixon      Title: Director  
Agency: Governor's Office of Planning & Budget      Office: 801-555-1212      Cell: 801-555-1212

**A. Short Form** (For bills that have no impact on the state, local governments, businesses, or individuals.)  
If you can check all five boxes to the right, you're almost done. If the bill obviously doesn't have an impact, you're done.

- ☐ State agencies will not require an appropriation to implement the bill.  
☐ There is no fiscal impact on local governments.  
☐ There is no fiscal impact on businesses.  
☐ There is no fiscal impact on individuals.  
☐ The bill will not affect revenues.

If it isn't so obvious, explain what's going on. The most usual explanation is the codification of existing practices.

If necessary, explain why this bill has no fiscal impact.

Attachments welcome.

### B. What parts of the bill cause fiscal impact?

Cite specific sections or line numbers.

### C. Which program gets the appropriation?

Enter 3 letter Appropriation Unit Code. **BAG**

#### For multiple appropriations

This is **2** of **3**

### D. Work Notes: Assumptions, calculations & what are we buying?

What assumptions & methods did you use? Explain your calculations if necessary.

List all direct costs. Identify one-time and ongoing costs. Detail FTE impacts.

Do not say, "\$50,000 in Current Expense." Be very specific about what \$50,000 will buy.

Attachments encouraged.

### E. Show impacts on REVENUES here.

Revenue Consequences	Current Budget Year FY 2009	Coming Budget Year FY 2010	Future Budget Year FY 2011
Select Fund			
<b>Total</b>	0	0	0

### F. Show COSTS by FUND.

Costs to Implement	Current Budget Year FY 2009	Coming Budget Year FY 2010	Future Budget Year FY 2011
Select Fund			
<b>Total</b>	0	0	0

### G. Show COSTS by EXPENDITURE CATEGORY.

Expenses by Category	Current Budget Year FY 2009	Coming Budget Year FY 2010	Future Budget Year FY 2011
Personal Services			
Travel			
Current Expense			
DP Current Expense			
DP Capital Outlay			
Capital Outlay			
Other/Pass Thru			
<b>Total</b>	0	0	0

### H. Non-State Impacts      Your estimate of how will the bill affect:

Local Governments	
Businesses	
Individuals	

LFA 6.09

Attachments welcome.

# Heading

Use the official form. (We're going electronic).  
Fill it out completely. (Then copy & paste.)

AGENCY ESTIMATE  
OF THE FISCAL IMPACT OF IMPLEMENTING  
H.B. 482s1 2010 General Session  
Alcoholic Beverage Amendments

Sponsor: Rep. Rebecca Chavez-Houck

Lead Analyst: Danny Schoenfeld

Agency Contact: John Nixon

Title: Director

Agency Governor's Office of Planning & Budget

Office: 801-555-1212 Cell: 801-555-1212

- A cell phone # would be nice.

# Short Form

## A. Short Form (For bills that have no impact on the state, local governments, businesses, or individuals.)

If you can check all five boxes to the right, you're almost done. If the bill obviously doesn't have an impact, you're done.

- ☐ State agencies will not require an appropriation to implement the bill.
- ☐ There is no fiscal impact on local governments.
- ☐ There is no fiscal impact on businesses.
- ☐ There is no fiscal impact on individuals.
- ☐ The bill will not affect revenues.

If it isn't so obvious, explain what's going on. The most usual explanation is the codification of existing practices.

If necessary, explain why this bill has no fiscal impact.

Attachments welcome.

Designed to save you time and to remind you to consider all impacts.



# Section A: Which parts of the bill cause fiscal impact?

## B. What parts of the bill cause fiscal impact?

Cite specific sections or line  
numbers.

This makes sure we see what you see.



# Section B: Which program gets the appropriation?

This section makes sure the appropriation goes to the right program.

When the fiscal note goes to multiple programs, you need to have a different sheet for each line item.

C. Which program gets the appropriation?

Enter 3 letter Appropriation Unit Code.

BAG

For multiple appropriations

This is

2

of

3

# Section C: Work Notes: Assumptions, Calculations & What are We Buying?

This is the most important part of the form.

## D. Work Notes: Assumptions, calculations & what are we buying?

Explain the fiscal impact in plain English, detailing your assumptions, methods, & calculations.

List all direct costs. Identify one-time and ongoing costs. Detail FTE impacts.

Do not say, "\$50,000 in Current Expense." Be very specific about what this \$50,000 will buy.

Attachments encouraged.

The bill requires DNA samples on Class B convicted offenders with the offender paying the costs. Based on historical patterns this will add about 2,000 tests with 20% (our estimate) to 40% (court's estimate) unable to pay. Using our estimate, there would be 1,600 offenders paying \$80 each for total revenues of \$128,000. The number should remain stable into future years.

The department will need the following to process the samples: 2 Senior Forensic Scientists (Step Range 60-75) @ 87,000 x 2 = \$174,000. One-time equipment costing \$155,800 (see attached equipment list). Current expense @ 2,000 samples x \$30 = \$60,000. (See attached cost/sample sheet). Required annual training @ \$2,500 x 2 = \$5,000. Annual computer replacement costs @ \$1,000 x 2 = \$2,000.

# Fiscal Impact Tables: Revenues

## E. REVENUES

Select Fund


Current Budget Year  
FY 2009


Coming Budget Year  
FY 2010


Future Budget Year  
FY 2011


Total

0

0

0

Revenues don't have to balance to any other number.  
Fund names are on a drop down list.



# Costs to Implement: Funds & Expenses

## F. COSTS by FUND

Select Fund	Current Budget Year FY 2009	Coming Budget Year FY 2010	Future Budget Year FY 2011
General Fund		10,000	
<b>Total</b>	0	10,000	0

## Out of Balance

## G. COSTS by EXPENDITURE CATEGORY.

Expenses by Category	Current Budget Year FY 2009	Coming Budget Year FY 2010	Future Budget Year FY 2011
Personal Services			
Travel			
Current Expense		7,500	
DP Current Expense			
DP Capital Outlay		2,300	
Capital Outlay			
Other/Pass Thru			
<b>Total</b>	0	9,800	0

These two do have to balance and there is a pop-up warning. Fund names are on a drop-down.

# Non-state Impacts

## H. Non-State Impacts

Your estimate of how will the bill affect:

Local Governments

Businesses

Individuals

Attachments welcome.

Please don't forget about impacts to locals, businesses, and individuals.

# How to Read a Bill

- **LONG TITLE**
- **General Description:**
  - This bill modifies provisions of the Employment Security Act related to the collection of unemployment tax contributions by employers.
- **Highlighted Provisions:**
  - This bill:
    - authorizes the Unemployment Insurance Division to prescribe rules providing standards for determining which contribution reports must be filed on electronic media;
    - provides that the division may not require an employer to file contribution reports on magnetic or electronic media unless the employer is an authorized employer representative who files quarterly tax reports on behalf of 100 or more employers during any calendar quarter; and
    - makes certain technical changes.
- **Monies Appropriated in this Bill:**
  - None
- **Other Special Clauses:**
  - None
- **Utah Code Sections Affected:**
  - AMENDS:
    - **35A-4-305**, as last amended by Chapter 22, Laws of Utah 2006



# How to Read a Bill (continued)

- (17) Each decision of the board requires the affirmative vote of at least four directors for approval.
- (18) (a) (i) [~~Directors shall receive no compensation or benefits for their services, but may receive per diem and~~] A director may receive compensation and be reimbursed for reasonable expenses incurred in the performance of the director's official duties [at the rates established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.]:
- Unchanged text will have no fiscal impact.
- Added text will be underlined and may have a fiscal impact.
- Deleted text will be bracketed and in strikeout font and may have a fiscal impact.
- Base your estimate on how the bill is written, not how you think it should be written.

# Previous Year's Bill

- Sometimes legislators reintroduce bills from previous sessions.
- The e-mail you get will have this information.
- If the bill is brought back without change, then the fiscal note will be same.
- Check the bill carefully because they are often changed.
- If the bill hasn't changed, your fiscal note shouldn't change either. Check your files.

# Document Comparison Example

## LONG TITLE

### General Description:

This bill modifies the public safety laws regarding collection of DNA specimens to include collection from persons ~~arrested~~convicted for ~~any felony and~~ specified misdemeanors.

### Highlighted Provisions:

This bill:

- requires that ~~any law enforcement agency that arrests a person for any felony or 15class A misdemeanor or for assault,~~a DNA specimen shall be obtained from a person convicted of an

~~assault, which is~~ a class B misdemeanor, ~~shall obtain a DNA 16specimen if the arrested person's~~in addition to current requirements for felonies and class A misdemeanors;

- Deleted language is in blue and strikeout.
- Added language is red and double underlined.
- One of these will be created for all substitute bills.
- You will be linked to the website where they reside.
- Trust but verify, i.e. you still need to read the bill.



# “There is appropriated”

- From S. B. 46, Health Care Amendments:
- “There is appropriated \$500,000 from the General Fund for fiscal year 2007-08 only, to the Department of Health to be used to assist the local health departments with carrying out the surge capacity, emergency and community preparedness, and outreach provisions of Section 26A-1-27.”

# “There is appropriated”

- If you think it will cost more or less than the amount stated, you should say so, and why.
- The Legislature can say “This is what we want you to do and this is your budget.”
- The difference may come up in the “Fiscal Note Follow-up” report.

# Protected Bills

- Sponsors may request a fiscal note on a bill not yet made public. These bills are “Protected” and carry the following:
- NOTICE: The attached draft legislation is a protected record under the Governmental Records Access And Management Act, Title 63, Chapter 2, Utah Code Annotated, and under the Utah Legislature Policies and Procedures for Handling Records Requests. The legislative sponsor intends this draft to remain protected. **Release of this draft legislation or disclosure of its content carries criminal penalties.**
- This draft legislation is provided to you for your review and comment. You may not distribute or share this draft legislation with any other person without the explicit permission of the legislative sponsor.
- If you are not the intended recipient of this email, please contact the sender by reply email, delete this email, and destroy all copies of this message.



# Protected Bill (continued)

- You may share the bill within the department with people necessary to the process. You may not share the bill with anyone outside the department.
- Unnumbered bills heard publicly in an interim committee hearing are **not** protected.

# Protected Bills (continued)

- Notes on unnumbered bills are “Draft Fiscal Notes” until the bill is numbered.
- If the numbered bill is the same as the draft bill, the fiscal note then becomes a regular Fiscal Note.

# No Longer in Use

- No longer in use: “No Fiscal Impact” and “Can be handled within current budget”.
- They will be replaced with “Enactment of this bill will not require an additional appropriation.”
- If a bill will cost but you do not require an additional appropriation -- Indicate the real costs and from where the funds will be shifted.



# Delayed Impact

- If the full cost is not incurred until the second year, the LFA will still show the full cost in the first year with an offsetting one-time negative funding amount.
- If full cost of implementation is beyond the second year, the full cost still needs to be identified in the fiscal note.

# Delayed Impact (cont.)

Example: First year cost is \$400,000 and second year (full cost) is \$1,000,000:

	Year One	Year Two
General Fund	\$1,000,000	\$1,000,000
G. F. 1-time	<u>(600,000)</u>	<u>0</u>
Net General Fund	\$400,000	\$1,000,000

- This means that year two's base budget will be \$1,000,000 not \$400,000.

# Long Term Impact

## S.B. 133 - Medical Assistance and Managed Care

### Fiscal Note

2008 General Session

State of Utah

### State Impact

Enactment of this Legislation will require an appropriation to the Department of Health of \$1,152,500 from the General Fund and \$2,070,500 from Federal Funds in FY 2009 and an appropriation of \$1,683,500 from the General Fund and \$3,519,500 from Federal Funds in FY 2010. **Full implementation of the programs required by this bill are estimated to cost \$8,500,000 from the General Fund and \$23,200,000 from Federal Funds beginning in FY 2012.**

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
	<u>Approp.</u>	<u>Approp.</u>	<u>Approp.</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
General Fund		\$ 1,683,500	\$ 1,683,500			
General Fund, One-time		(531,000)	-			
Federal Funds		2,070,500	3,519,500			
<b>Total</b>	<b>\$ -</b>	<b>\$ 3,223,000</b>	<b>\$ 5,203,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Individual, Business and/or Local Impact

The businesses providing the services described in this Legislation will receive increased revenues. Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals or local governments.



# Amended Fiscal Notes

- Amended Fiscal Notes are used when an amendment changes a bill's fiscal impact.
- An amended bill is different than a substituted bill.

# Revised Fiscal Notes

- Revised Fiscal Notes are used when additional information comes to light after the fiscal note has been published.
- If the additional info comes from you, provide excellent documentation because nobody likes revised fiscal notes.

# Take Aways

Be:

- Thorough
- Accurate
- On time
- Well documented



# You Make a Difference

- The Analyst's office is the final author and is responsible for the fiscal note.
- The information you give us is crucial in providing fully informed and accurate fiscal notes.
- As partners in this process, we know how much work it is.

*Thank You*