



Washington Department of
FISH and WILDLIFE

Fiscal Note Manual

2020 Session

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The Who, What, Why, and When

Definition of a Fiscal Note

A concise and objective analysis of fiscal impact of proposed legislation on government agencies

Who's it for?

Legislators: Our primary goal is to provide legislators (and their staff) with the best possible estimates of expenditures and revenue that will occur if the bill becomes law.

Fiscal notes are also used by legislative and Office of Financial Management (OFM) staff, agency staff, journalists, lobbyists, and others in the legislative arena. After the legislative session, they provide historical information, so they must be clear to readers unfamiliar with the session's context.

What is the general expectation?

Basic Goals

OFM and the legislature expect that within a 72-hour, three-day deadline, an agency will provide a fiscal impact statement that

1. addresses the bill succinctly, without any bias,
2. explains assumptions clearly and concisely,
3. gives context that is necessary to understand impact to the Department but no more than necessary, and
4. accurately estimates the potential costs and revenues.

For more detail on making sure that your fiscal note hits the mark, see “Review & Finishing Touches” (page 12) and “What does the Budget Office look at in its review?” (page 18).

OFM reviews (sometimes requesting a revision), approves, and aims to distribute a fiscal note 24 hours prior to its legislative committee hearing. Legislative budget staff and legislators then use them to consider funding us if the bill passes.

How does my work on fiscal notes fit into the whole budget and session process?

Fiscal notes are a critical component of building our agency's budget. We commonly think of budget building as happening in the spring and summer when we develop decision packages. Fiscal notes are another component which happen during session, to provide funding for any new activities required by new laws. These are the two ways in which WDFW receives authority to spend money, which is officially granted in the budget bill, at the end of legislative session.

So you have a fiscal note request in front of you...

What do you do first?

Read the bill

Whether writing a fiscal note (FN) is familiar territory or new to you, the Budget Office *strongly* recommends that your first step be to print out and go through the bill, highlighting any change in law that has a fiscal impact (expenditure or revenue) for the Department.

Next, you could read the Bill Analysis (BA), though you may have written it yourself. It provides a different perspective and it can be very helpful, but *does not substitute for reading the bill itself*. The BA often includes subjective opinions and tangential concerns or ideas that are important to its audience, but do not belong in a fiscal note. BAs are written for internal consumption, to inform the Legislative Affairs Office and EMT of all facets of a bill. The FN, however, must be much narrower and more objective. No conjecture, no opinions, just best guess regarding the financial impact of only what's written in the bill.

Keep in mind:

- Only focus on impacts to WDFW – not to other agencies.
- Only focus on fiscal impact – not policy changes that do not change costs/revenue.
- Look for language that is underlined, stricken, or in a section that starts with the words “NEW SECTION” – these indicate the change in law. (see Appendix B, How to Read a Bill)
- If it's a substitute or engrossed version, be extra careful to catch differences – they are easier to overlook when you're already familiar with a bill.

This is also the best time to jot notes about how WDFW will implement the bill, which you will have to describe when writing the FN. If the bill is not explicit about how, you will have to provide this as “assumptions” that explain and justify the fiscal impact. Types of information that assumptions state include the number and location of meetings by a new task force, how the proceeds of a new fee will be used by the Department, and the ability of staff to do new work prescribed by the bill in the same trip as current work is done.

If you are in the lead program, and/or WDFW is the lead agency, you might have to share these assumptions as soon as possible. See page 14 for further discussion.

Draft the Catalog, Section I

Using the hyperlink in the FN assignment email, go the S: drive folder and open your program's Fiscal Note Template. Please, work only in the S: drive -- do not save a copy elsewhere.

Find each section of the bill where you marked a fiscal impact to WDFW and, labeling the section, state what the bill requires WDFW to do. **Keep this part simple and to-the-point:**

1. just the sections that involve cost/revenue to WDFW,
2. just what the actual bill language directs us to do, and
3. only what is *new* law, not current.

This description should include as little interpretation of the bill as possible. While you should not copy the bill word-for-word, it's fine to use phrases from the bill's language so that the fiscal note is precise.

Begin the description of each section with "Section 4 directs WDFW to..." More than one section may relate to the same fiscal component, where the sections cannot be stripped away from each other if WDFW is going to implement the bill, roll those sections together both in the Brief Description and in the Expenditures: "Sections 4-8 direct WDFW to..." In rare occasions, identifying at the subsection level makes more sense, so use "Section 4(a) directs WDFW to..." As you describe each section, keep in mind that in most cases each of these sections will also be listed in the expenditures section, below.

The only time that language in the catalog does *not* describe a section's fiscal impact is when a bill will not have any to WDFW. In that case, use the catalog to describe why there is no impact. If we got the assignment, someone thought we might, so we need to respond to that concern.

House Bill 2307, Laws of 2018

Sections 1-4 change permissive "may" language to required "must" for confidentiality agreements when WDFW releases sensitive fish and wildlife information to qualified data recipients.

WDFW currently includes confidentiality clauses in most data sharing agreements. The time required to prepare defensible clauses in all other agreements will be minimal and therefore this bill has no fiscal impact to WDFW.

Keep in mind:

- Don't be shy about "stealing" the bill's words – but make sure it's plain English.
- Write for a general audience and avoid jargon (except when quoting the bill's jargon).
- Refer to our editing and writing standards, included in Appendix C.
- When writing the catalog, use the formula:
Section # + verb (*directs, expands, removes*) + direct object (*WDFW, access to public lands, the restriction on using suction dredging in...*)
- No need for an introductory paragraph or summary: just a section-by-section list of changes that will have fiscal impact for WDFW

Note All Assumptions in Section II

This is a place to “think out loud” about how WDFW (you) will implement the bill. It will not be in the final product. So then why do you need to take notes about your thinking, rather than jump to writing the actual fiscal note? Because nine times out of 10, the narrative you end up writing doesn’t have quite the level of explanation that OFM and the legislature need. Budget review – an external set of eyes – looks for that. If you type out your thoughts here, without trying to conform to standard format, language, or other arcane fiscal note rules, we’ll understand the Department’s approach a lot better and be able to edit the FN so that it meets OFM & legislative needs.

It really, truly is helpful. Plus, it avoids a lot of delay and us pestering you with questions after you think you’ve finished your part. For examples of what this might look like, see page 24.

Prepare the Fiscal Worksheet

Using the hyperlink in the FN assignment email, go the S: drive folder and open the fiscal note’s single fiscal worksheet (FW). Note that there is only one FW for all programs to use, so it is not kept in your program’s subfolder. This is important -- do not save a copy elsewhere.

Generally, the Department’s fiscal note expenditures are related to new staff (FTEs), so start out with them. Determine how many FTEs, in which classifications, will be needed for each section and be sure that you can identify what each FTE will be doing to implement the bill. All FTEs must be justified in the narrative, so if you cannot specify work for an FTE, reconsider whether that FTE is necessary.

When you enter any portion of an FTE in the FW, standard FTE-related cost automatically appear. So the next things for you to consider will be non-standard ones such as personal service contracts, exceptional travel, pass-through to local non-profits, and specialized equipment, supplies, or software. As you list these for each section, note next to each the reason you will need it, such as: a certain FTE “is needed to convene the workgroup and collect and analyze qualitative data during the project,” or “\$50,000 is needed to contract for a specialized facilitator for 25 state-wide public hearings in FY 2009.” This is the type of justification that we need in order to be considered for funding. **Any increase above the standard FTE costs must be justified in the narrative.** Column L is there for you to give detail, such as “200 nets @ \$30” or “5 days total driving, 600 miles, 4 hotel nights.”

When you don’t know a factor, such as how wildlife will respond to a dam removal or how many fish passage barriers affect chinook specifically, give your best guess. Because you are more of an expert than the Budget Office or the legislature, a guess from you is an educated assumption. Some leading questions that might trigger a valid assumption are:

- What has been done in other states, or here, that is like this in some respect?
- What would a ridiculously high amount be, and what would a ridiculously low amount be?
- Is there a resource outside your immediate office that would have useful knowledge?

Be sure to note how you came up with your best guess: “Based on the number of cases in West Coast states last year, this fiscal note assumes 300 in FY 2020 and 400 in FY 2021.”

Ask yourself:

- Have I captured everything?
- Can I justify every item and FTE that I've included?
- Do these estimates pass the 'straight-faced test' if someone were to look at them for the first time?
- Given that OFM directs us to give the most modest reasonable estimate, am I comfortable assuming the low end of this estimated range?

When an FTE is needed for only a part of a year, you need to annualize the amount of FTE. For example, if a program will require a full FTE for 6 months, you should enter a half of an FTE (0.5) for that fiscal year – not 1.0 FTE, because that would be asking for a full position for the full 12 months. Here is a suggested way of annualizing FTE:

1. Multiply the amount of FTE that you need by the number of months that you will need it.
2. Divide that by 12. This will result in the annualized amount, and the figure that you enter into the Fiscal Worksheet for a fiscal year. Be sure to include in the narrative what months the FTE will be needed, e.g. 1.0 FTE beginning April through June, 2008.

Keep in mind:

- Implementation dates don't always line up with state fiscal years, so be careful about how much FTE and \$\$ you enter in each fiscal year.
- Include only what is needed to implement the bill's language.
- Provide any detail in column J that shows how you arrived at your figures.
- All FTEs need to be in whole numbers or to the tenth – *not to the hundredth*.

Draft the Costs Narrative

Writing the Narrative: Substantive guidance

WDFW is making its case for funding in a fiscal note. We do this by being *accurate, honest, clear, and objective* as opposed to persuasive. Keep your narrative logical and flowing like a story; a story is arguably the most persuasive method of communication. As with telling a story, give context as necessary, yet don't go off on tangents — keep the context concise. In contrast to the storytelling in decision packages, fiscal notes need to keep to factual information, they should not seek emotional responses.

For example, if the proposed legislation is the result of a study, include a sentence that tells who requested the study, when, and what the study addressed.

Fiscal notes need to be written in a *professional style*, as opposed to the way that we talk or the way that this manual is written.

For instance, never refer to "we" or "I" – always refer to the agency, the Department, or WDFW; use your best grammar; and spell out contractions, like "does not" instead of "doesn't." A word of caution: formal does not mean wordy or big, long words that a reader has to look up in the dictionary – balance professional with simple! 😊

Justify, justify, justify! The more direct a fiscal note is about *what* WDFW needs for *what* work, without giving unnecessary description, the more likely that we will be fully funded. Refer back to any notes you took as suggested on the previous page. Ideally, we will not simply list a few activities and then say that WDFW will need several FTE for them. We will describe the work that each FTE will be responsible for. The fiscal note needs to be persuasive to analysts and legislators who are trying to get work done for the least amount of money. If we don't clearly explain what each FTE will do, we might end up with arbitrary reductions to what we asked for in the fiscal note.

Ask yourself if the work description justifies the FTE request, or the supplies request, enough for a layperson reading your fiscal note.

House Bill 2459, 2014 Session

WDFW will need an additional 0.5 FTE Fiscal Specialist 1 in FY 2015 and ongoing to manage the cost reimbursement process for volunteer instructors, ensuring that they submit required paperwork in a timely and appropriate manner and that the agency reimburses them. The new position will also be responsible for coordinating the required documentation for the agency's grant close report to the U.S. Fish and Wildlife Service.

Writing the Narrative: Technical guidance

Use the *present or future tense*:

“Costs” or “will cost” is more assertive of the agency's needs and expertise than “would cost.”

Spell out **acronyms** the first time that they are used:
the Bureau of Land Management (BLM)
the Office of Financial Management (OFM)
the Department of Ecology (ECY).

Identify **starting and ending dates or months**.

Be realistic about whether costs and staff will start as early as July 1, 2019, for a full FY 2020 of expenditures.

Every bill section that is mentioned in the catalog should be identified in this section (or revenue), as well. Following the sections from the catalog will help organize this part, which can sometimes get overwhelmed with data and components.

But don't repeat what the section directs; jump right into explaining assumptions, background, and costs.

Travel needs as much detail as you can estimate. Without knowing the components, readers commonly look at a total cost and suspect that it is either an unreasonable guess or is purposefully inflated.

Travel costs will total \$23,000 per year based on the following assumptions and calculations:

- the Olympia-based NRS4 who will be going around the state for 76 of the meetings: 76 meetings, average 300 miles round-trip, \$0.26/mile and \$24/day for hybrid sedan, average \$20 per day for one meal: $76*(300*0.26 + 24 + 20) = \$9,272$; and
- travel costs for the in-region staff: 276 meetings, average 100 mile round-trip, \$0.26/mile & \$24/day for hybrid sedan: $276*(100*0.26+24) = \$13,800$.

You will probably have to make **assumptions** because there isn't enough direction in the bill. This is fine. Be sure you make note of any assumptions, though, and can say why they are valid. For similar bills, be sure that your assumptions are consistent. Here is suggested language for stating an assumption:

“Based on experience with a similar species, the Department assumes that...”

“Lead agency (State Parks) assumptions include...”

Regarding **implementation dates**, the legislative default rule is that a bill takes effect 90 days after the end of session in which it is passed by both houses. (This is so that the general public has the opportunity to develop and pass a referendum that blocks the bill.) Bills may include specific implementation dates which will override this 90-day rule.

Keep in mind:

- Be objective, factual, informative, and concise
- Use present or future language (needs or will need, not would need)
- Remember to ask yourself if the work description justifies the FTE request, or the consulting request, enough for a layperson who reads your fiscal note.
- A reader should be able to look at each of the expenditure narrative figures, add them up, and arrive at the fiscal note's total costs.

Completing the Tables

The FTE and Cost by Object tables are set up so that you can copy-paste from the FW:

columns A through H, starting at row 14, for the FTE; and

columns C through H, rows 154 – 163, for costs by object.

HINT: select, hit copy, then *select the cells in the template's table* before pasting.

Fund Source

The vast majority of WDFW FNs are General Fund-State (GF-S), especially when the State Wildlife Account (non-restricted) is nearing deficit status. Use GF-S as your default, unless you know it's related to a specific fund, like the Oil Spill Response Account. Your program's budget reviewer and the Budget Office will double-check.

New Rule Making

Provide a description of the rule changes required by the proposed legislation. As with other parts of the fiscal note, begin by citing the section. The cost estimate for rule making should already be captured in the costs part, and can be simply copied to here.

House Bill 2956, 2018 Session

Sections 2, 4-5: WDFW anticipates that one set of standard rulemaking, for methods to validate single-sex status of the eggs or fish, will be required to align current rules with this bill. Costs of \$2,500 for a public hearing and \$1,500 for rule adoption appear in object E for a total cost of \$4,000 in FY 2018 only.

Draft the Revenue Narrative

Does the proposed legislation result in any change to revenue coming into any state account? If so, describe that here. For example, a bill might require that WDFW do more extensive sanitary shellfish enforcement and increase the biotoxin fee to pay for it. Those fees are coming from private sources, so are new to the state, and therefore should be explained in this part. On the other hand, a bill might require WDFW to perform duties that are currently done by another agency and are paid out of a dedicated fund, so that other agency will transfer the funds to WDFW. While this is new money for WDFW, it is not new to the state, so should not be explained in this part.

When you have identified what to include, describe the receipts on a fiscal year basis and give clear background about where the estimates come from. For example, in the case of fees, state how many customers are assumed and what the assumption is based on. Then state what the rate is, and any assumptions going into that. Lastly, state the full impact for the biennium and on-going. Sometimes details like these are not available. If that is the case, make your best estimate and explain your assumptions behind it.

Keep in mind:

- Implementation dates don't always line up with fiscal years, so be careful about how much revenue you enter in each fiscal year.
- Give all relevant information succinctly, and only relevant information.
- Write for a general audience and avoid jargon.

Here is a sample revenue narrative. Revenue often relies on assumptions that must be laid out.

Substitute Senate Bill 6127, 2018 Session

Assumptions:

1. Based on surveyed 2016 anglers and catch record card data, WDFW estimates 10,000 recreational halibut anglers per year in Washington state. Of these, 60-80% are on charter boats and may or may not purchase a separate annual halibut CRC. WDFW estimates that roughly 50% of current halibut anglers are charter participants or use a temporary combination license, therefore 50%, the remainder, will pay this bill's halibut CRC fee.
2. WDFW will not charge for halibut CRCs for the remainder of FY 2018, but charge the full \$5 starting 7/1/18 to collect funds for recreational halibut fishery monitoring and management.
3. Anglers purchasing a replacement CRC, which under current law costs \$11, will not pay another \$5 if the original CRC was for halibut and included the fee.
4. The one-day temporary saltwater fishing license in section 1(4) refers to WDFW's one-day temporary combination license.
5. Because they are not mentioned as being subject to the \$5 fee, halibut CRCs with 2- and 3- day temporary combination licenses will be free.

Resident Halibut Catch Record Cards 4,335 * \$5 = \$21,675

Non- Resident Halibut Catch Record Cards 645 * \$5 = \$3,225

\$21,675 + \$3,225 = \$25,000 CRC fee collection * 10% = \$2,500 transaction fee collection

Total collections per fiscal year: \$27,500

Review & Finishing Touches

- Re-read your fiscal note.
- Are all the components there: costs, assumptions, and explanations?
- Could a non-natural resources person understand the information? Does it tell a logical story?
- Double check your numbers: Does your FW match your narrative and the tables? Are your calculations correct?
- Did you include assumptions detail in the FW, column J, so we can reconstruct the figures?
- Check that the basic goals (page 3) are met, and search your fiscal note for the following common errors:

Common Errors

- Not all cost impacts are clearly identified.
- Narrative is too technical, biased, or brief.
- The narrative does not flow smoothly and logically.
- The narrative numbers (\$\$ and/or FTE) do not match or sum to the tables' totals.
- An assumption is made but not stated or is not explained/justified.
- An FTE is not justified: there's not enough explanation of the work it will do.
- The Fiscal Worksheet shows extra costs that are not described in the narrative.
- Not all of the sections listed in the catalog are in costs or revenue narratives.

When you feel that your fiscal note meets all of the requirements, it's time to forward your draft to a manager or director, according to your program's protocol. This is all happening under strict OFM deadlines, and missing them threatens our reputation and chances of funding – see the fiscal note flowchart and timeline, appendices A and B.

NOTE: Do not distribute the fiscal note outside the agency. Only OFM has the authority to approve and release fiscal notes. If you feel that you really need to, contact the Budget Office.

What Ifs

What if the assignment is on an amendment?

You know you have an amendment (as opposed to a substitute or engrossed bill) when the bill number is followed by AMS or AMH then the amending legislator's abbreviated name. If it begins with the following language, it's called a "striker" and should be treated like any other bill, not accounting for the earlier version of the bill:

Strike everything after the enacting clause and insert the following...

If, though, it includes only changes being made to an underlying bill, write the fiscal note to the combination of the bill and the amendment.

Senate Bill 6274 AMH BUYS LEWI 016, 2016 Session

On page 3, line 13, after "By December 1," strike "((2014)) 2020" and insert "2014"

On page 4, line 8, after "((2016))" strike "2022" and insert "2017"

On page 4, line 11, after "((2016))" strike "2022" and insert "2017"

On page 4, line 13, after "June 30," strike "2022" and insert "2017"

What if my bill does not impact WDFW?

Whether WDFW is referenced in the bill or not, if there is no fiscal impact to the Department explain why not. Someone thought we might, or else we wouldn't have gotten the assignment, so we should address that thought.

What if I've done a FN on this bill before?

Same bill #, different version (substitute, engrossed, proposed, etc.)

You get to do another, with the benefit of having a lot of the language worked out already. It's easy to start from the wrong FN, though, or miss stuff in the new version, so PLEASE keep these in mind:

- Carefully read the bill for differences; it's easy to skim and miss changes
- Use the "START HERE" FN from before, which includes any edits made to your previous FN after you last saw it.
- If there aren't any changes to WDFW's fiscal impact, use the same FN language (in the START HERE version), and add this at the bottom of the catalog section:
 - o NO CHANGE FROM PREVIOUS FISCAL NOTE: Differences in this bill version do not affect WDFW.
- If there are changes to WDFW's fiscal impact, change the FN as appropriate and add this at the bottom of the catalog section:
 - o CHANGE FROM PREVIOUS FISCAL NOTE
 - o This fiscal note, on [bill number], differs from the last fiscal note, which was on [bill number], in the following way(s):
 - o Costs to [do XYZ] increase/decrease due to changes in section(s) ____.

- Revenue from [*new source*] increase/decrease due to changes in section(s) _____.

Different bill # because it has a different sponsor, or was introduced last biennium

If a bill's work has had a past life, whether from earlier in the session or from a prior year, and WDFW's fiscal impact is different, concisely reference the prior fiscal note. Differences are often due to changes in assumptions (because we have better information now, or circumstances have changed). Explain these changes by answering the question: Why is WDFW's fiscal impact different this time?

Fictional Bill/FN

Section 5: ECY is directed to consult with WDFW regarding the health effects of toxic chemicals (defined in Section 2(19)) on salmonids and safer chemical alternatives. In the 2015 session, SHB 1111 section 5 also directed ECY to consult with WDFW on this. The fiscal note for that bill assumed that the work would depend on funding being made available and on further direction from the legislature after review of the stakeholder report due in December 2015. WDFW participated in the stakeholder work and recommendations, and now that it is completed, WDFW is including cost estimates for the ongoing consultation work in this fiscal note.

Sometimes a fiscal difference between bill versions is due to WDFW staff finding a cost that they'd missed previously. In this case, we decide to change our fiscal note request based on scale and materiality. Check with the Budget Office for guidance.

If a bill relates to a proposed or past *budget line item*, or appears to, reference that line item and explain the interaction. If there is no interaction, the bill and line item are just titled similarly, explain that.

What if my bill impacts another program as well as mine?

Usually this has been identified already and a lead division has been designated. If not, notify your FN Coordinator immediately. Be sure to coordinate fiscal note assumptions! The lead program is responsible for that and for submitting one fiscal note to the Budget Office that covers all impacts to WDFW. If you are the designated lead program, you establish and email assumptions to everyone. Then when you get other programs' input, you compile the fiscal note, checking for double-counts, omissions, or contradictions among what programs have provided.

Be sure that the narrative flows as one voice, not two (or more) separate voices, each from a different program. Remember: the final FN needs to be as easy to read and absorb as possible, while still presenting all important information. Narrative should be written as one agency and so should not be organized by program, but by sections, like all other FNs.

What if my bill impacts another state agency?

When OFM requests a fiscal note from more than one agency, it designates a lead agency.

If WDFW is lead, we are responsible for determining assumptions and communicating them to the other agencies as soon as possible, so that they can prepare their fiscal notes. As soon as you have been able to determine assumptions, reply-all with them to the assignment email, so that the Budget Office can post them in the OFM Fiscal Note System for other agencies to use.

Warning: Your Budget Analyst might be hovering over your shoulder until you provide them!

If WDFW is not lead, the Budget Office will provide you with any assumptions that the lead agency has posted in the OFM system. In addition, or in the meantime, if you have a relevant contact at the agency, you can contact them, otherwise, the Budget Office can reach out to other agency budget office staff to coordinate responses and assumptions.

What if it's not clear what the bill requires WDFW to do or when to do it?

We have to write the FN to what the bill says. That said, if the bill isn't clear, you can develop assumptions about how to implement it, so long as you very clearly state these assumptions. Assumptions may align with what you think is most reasonable, what would further WDFW's mission, and/or what you believe to be the sponsor's intent. In some cases, the Budget Office will request clarification from the legislative contact person (fiscal note requestor) in the House or Senate.

What if we can't determine what the cost will be?

We rarely respond with "Indeterminate Impact" because: 1) it is not useful to our audience; 2) we may get push-back from OFM; and/or 3) we likely will not get any funding at all. Instead, make reasonable, explicit assumptions to resolve uncertainties in bills. You can also develop and describe a couple of different scenarios (a range of alternatives), again being explicit about your assumptions.

On the rare occasion that we do submit an "Indeterminate Impact" fiscal note, we need to indicate if we think that the impact will be more or less than \$50,000. In addition, narrative is required to specify the factors that prevent preparing an adequate fiscal note; what do we not know, and why don't we know it?

What if it's not possible to implement the bill as written?

If a bill cannot be implemented as written, explain why not. If there is a reasonable alternative that you *can* implement and estimate, describe that and its cost. Finally, let the Budget Office know that there's this issue with the bill.

House Bill 2276, 2018 Session

Note: For the 200 instances per year of WDFW staff rescuing wildlife, the hearing and preceding 30-day notice that are required by this bill may not be possible to implement. WDFW must respond immediately to calls for rescue and reports of illegal captivity, but will only be able to capture the animal, not move it elsewhere for at least 30 days. Costs to retain the animals in humane conditions before moving them, if possible to implement, are indeterminate.

What if my bill cuts costs or revenue?

FNs and the FW both do negatives as well as positives, and we need to be honest if a bill cuts costs.

What if there's an appropriation stated in the bill?

If a fiscal note is requested on a bill containing an appropriation, estimate costs and revenue without regard to the amount of the appropriation. Reference the appropriation in the catalog, but do not include it in costs or revenue. Furthermore, do not adjust fiscal estimates to match the appropriation amount. The fiscal note needs to reflect true fiscal impact, and chances are that the appropriation language will be removed before the bill passes. Appropriations are made almost exclusively in budget bills.

What if the Department can, or prefers to, absorb the costs?

In some cases, the workload and associated costs resulting from proposed legislation can be absorbed by the agency. In these instances, it is important to identify all incremental costs and workload in the narrative expenditure and FTE sections of the fiscal note. The agency may express a willingness to absorb costs as an assumption, but this should be accompanied by an explanation of programs or activities that will be displaced.

What if I have a fiscal note request on a bill that died at cutoff?

These still require a fiscal note ... only if *all* of those who requested the fiscal note cancel their requests, can OFM withdraw its request. Very rare. Plus, we still have the 3-day deadline.

What if my bill has a hearing in two days?

Agencies' responsibility is to get FNs to OFM 24 hours before a hearing. Do your best to help this happen. It's particularly important to have FNs ready before the fiscal committee hearing, in front of Senate Ways & Means or House Appropriations.

What if a bill impacts WDFW and there is no fiscal note request?

Policy and program staff read many bills during the legislative session. If you notice that a bill will have fiscal impact to WDFW, notify the Budget Office or Legislative Affairs Office. WDFW can produce what's called an 'unsolicited fiscal note,' however, since the agency has requested the assignment, there *must* be impact, and there is an expectation of a quicker turnaround time for completion.

What if my bill has a lot of different components that affect WDFW?

When a long bill requires multiple tasks, and each of those tasks takes a couple of paragraphs to explain, start each task with a **heading** on its own line. This helps organize lots of information and keep the reader oriented.

Fictional Bill/FN

Literature Review

Sections 2-4 will require 0.8 FTE Fish and Wildlife Biologist (FWB) 2 ...

Trawler Survey

Sections 5-8 will require contracting with...

Stream Surveys

Sections 9-10 will require 1.0 FTE FWB 3 for each of three watersheds...

Subtotals should be the final sentence at the end of each distinct component to the fiscal note.

The Fiscal Worksheet should already be constructed in the same way, where each tab refers to a relatively distinct component of the FN, so that all you have to do to find the figures is look at the *bottom* of each tab (row 163). Those figures will include indirect, which is needed.

Total impact for the stream surveys will be 4.3 FTE and \$45,000 in FY 2020, and 1.2 FTE and \$218,000 each year thereafter.

A reader should be able to look at each of the component's figures, add them up, and arrive at the fiscal note's totals in the costs by object table.

What does the Budget Office look for in its review?

You the program staff, being the experts in your fields, are the ones who know what will have to happen to comply with proposed legislation and how much it will cost. Budget staff add a different expertise, looking for technical accuracy and appropriate presentation for the legislative budget process – almost a translation from WDFW-speak to legislature-speak. We may question an assumption or explanation in order to make the fiscal note more accurate, descriptive, or clear. Last year, OFM returned 40% of our 2019 fiscal notes to us before publishing because the FNs did not clearly enough explain our assumptions or justify our estimates. The result: legislative hearings and meetings where members and staff did not have our FNs, and hits to our reputation.

Technical accuracy includes:

- All sections of the bill that will impact WDFW are addressed in the catalog and cost/revenue parts.
- Only new work is included, not work that's already in statute but not currently being done.
- All figures in the Fiscal Worksheet match all figures in the fiscal note narrative and tables: dollars, FTEs, and dates.
- Assumptions behind staff and all other non-standard costs (like travel & equipment) are spelled out, in FW column J and FN narrative.
- Writing conventions are adhered to (see Appendix D).
- If another agency is lead, do we cite its relevant assumptions or other coordination with it?
- Reader can add up numbers in the narrative and the sum will match the sum of expenditures by object (table).
- Any staff required follow the format: portion of FTE – job class – time frame – to do what.
- If we did a FN on a prior version of the bill, “change” language is completed in catalog.
- If FTE are requested, object E standard employee costs language is included.
- If indirect is requested, standard language about it is included in costs.
- Reason for fund requested is included in costs.

Appropriate presentation includes:

- Information presented matches all fiscal information previously shared on the topic, such as previous fiscal notes or emails with legislative analysts.
- All assumptions are stated and justified.
- There is a logical flow to the narrative that legislative analysts will be able to read and absorb easily.
- The fiscal note gives an overall clear and reasonable picture of what the impacts will be with no dramatic statements.
- The narrative is understandable to an average person. See page 23 for how to structure narrative.

For even more information on how to write fiscal notes, here are instructions from OFM, the groups that will review, approve (or request revisions), and publish your fiscal note:

<http://www.ofm.wa.gov/budget/instructions/other.asp>

Appendices

A. How to Read a Bill for Fiscal Impact: Three Principles

1st Principle: A bill starts with current law, and changes it.

- Check the section's RCW citation for context, e.g. who "the department" is. (However, that RCW is not what you analyze.)
- Look for additions and subtractions to current law – **those** are what the bill does, and **those** are what may affect WDFW.
- *REMEMBER: Current law does not affect WDFW for purposes of a fiscal note. That's why you don't analyze the RCW itself.*

2nd Principle: The first parts are fluff (as they relate to fiscal notes).

For the purpose of writing fiscal notes, you can ignore these pieces of context because they do not technically change law:

- The sponsors; what committees it was first read into; the long title "AN ACT Relating to..."
- A citing name section "This act may be known and cited as the _____ act of 2014." (Not every bill has one of these.)
- An intent section, "The legislature finds that ... Therefore, the legislature intends to ..." (Not every bill has one of these.)

3rd Principle: Look for lines.

- New language in RCW is underlined.
- (~~Language being removed from RCW is stricken and surrounded by double parentheses.~~)
- An entirely new section is *not* entirely underlined: it starts with NEW SECTION.
- (~~An entirely removed section is entirely stricken~~), and therefore easy to skip over by mistake. Be careful: it might affect WDFW, + or -, to remove it.
- Occasionally a NEW SECTION. at the very end of a bill will *repeal* entire parts of RCW without any striking: "RCW ___ is/are repealed."

B. Editing Standards and Writing Conventions

In your fiscal note, strive to describe the issues clearly and concisely, accommodating your multiple audiences: 1) legislators and the governor; 2) legislative and OFM budget staff; 3) WDFW staff; 4) WDFW stakeholders; and 5) the general public. To complement this overarching goal, here are technical standards, many requested by OFM and/or the legislature.

1) *Bill References* Add chapter reference to bill and put bill number in () e.g., Chapter 63, Laws of 2006 (ESSB 6366). If you don't have a chapter reference spell out Engrossed or Substitute Bill, put in bill number, and put bill short title in () - e.g. Engrossed Substitute Senate Bill 6366 (pandemic influenza preparedness).

2) *Referencing the Revised Code of Washington (RCW)*

- a. When referring to a title of RCW, it should read "Title 70 RCW"
- b. When referring to a chapter of RCW, it should read "Chapter 70.12 RCW"
- c. When referring to a section of RCW, it should read "RCW 70.12.050"

3) *Capitalization*

- a. *Budgets* Use lower case references to budgets (e.g., 2007-09 biennial budget).
- b. *Legislature and Governor* Capitalize 'L' in Legislature and 'G' in Governor when the reference is specific (when preceded by the state name, when the governor's name is used); e.g., the 2007 Washington Legislature, Governor Gregoire. Use lower case when reference is generic; e.g., "Any legislature would approve this bill, and it would likely be signed by the governor."
- c. *Biennium* Do not capitalize 'b.'
- d. Capitalize 'D' in Department, 'C' in Commission or Committee, 'A' in Administration when referring to a specific proper name for the first time; e.g. Department of Fish and Wildlife, Senate Ways and Means Committee, etc.
- e. Capitalize specific fund titles (e.g. State Wildlife Account, Aquatic Lands Enhancement Account, General Fund-State).
- f. *State* Do not capitalize the word state, even when writing Washington state.

4) *Punctuation*

- a. Commas, periods, etc. always go inside closing quotation mark.

- b. No apostrophe for the plural of FTE: FTEs (not FTE's).
- c. Change [] to (), unless [] are inside ().
- d. Use “per” rather than “/” days per month, not days/mo, and \$10 per hour not \$10/hr.

5) *One word or two?*

- a. Ongoing is one word; same for “online.”
- b. One-time is hyphenated.

6) *Numbers*

- a. Do not use 1st or 2nd, etc., spell the words out (e.g., first).
- b. Write out dates (e.g., use June 22, 2006 not 6/22/06).
- c. Add leading 0 to .xxx numbers (e.g., 0.8 FTE).
- d. Spell out percent and leave number -- e.g., 10 percent, not ten %.
- e. Spell out numbers less than ten (except when it is a percent—leave as a number then).
- f. In body of text, don't use K or M to abbreviate thousands or millions.
- g. For fiscal years, always use four digits (e.g., FY 2006).
- h. For biennia (the plural of biennium), always start with the 4-digit year and spell out the biennium (e.g. 2019-21 biennium; the 2015-17 and 2017-19 biennia)

6) *Word Choice*

- a. Refer to “the Department” rather than “the agency.”
- b. You can reference a specific office or effort in describing the work, but costs are all given in context of the full agency, they are not specific to programs.

C. Language Samples

I. Catalog

- Overview
- No Impact Explanations

II. Assumptions

- Overview

III. Costs

- Overview
- Staff Costs
- Object E and Rulemaking
- Travel Costs
- Showing Your Work

IV. Revenue

- Overview
- Showing Your Work

Other Key Concepts

- Unbiased (How a Fiscal Note is Different from a Bill Analysis)
- Not the Lead Agency: Requesting assumptions
- Lead Agency: Sharing Assumptions
- Take Detailed Notes on the Fiscal Worksheet
- Double Check that All Numbers Match

I. Catalog

Give a section-by-section list of directives that will affect WDFW financially.

Example

Section 2: establishes a recreational motorized mineral prospecting license that is required for any prospector fifteen years old and older using motorized equipment. The department may adopt rules to implement this section.

Section 3: requires the department to conduct a scientific study that investigates the effect of motorized mineral prospecting methods on freshwater fish and their habitat. This section also requires the department to form an advisory group that shall advise and guide it on the study and recommendations regarding regulation of motorized mineral prospecting. The study required by this section and the formal recommendations of the group must be completed by October 31, 2017.

Include:
Section number
Active verb
Direct object

NO FISCAL IMPACT:

As part of the catalog, explain why WDFW won't be affected. Why did the person requesting the fiscal note think that WDFW might have costs/revenue? Why is WDFW not impacted financially by this legislation?

Example 1

Section 2 eliminates the reporting requirements for significant legislative rules. The Hydraulic Code rules are WDFW's only significant legislative rules, and amendments to them occur every two years, requiring approximately 12 hours of work total. Current reporting costs are minimal, so this bill not result in substantive savings.

Section 11 amends RCW 77.85.140 in WDFW's statute, but affects the Governor's Salmon Recovery Office. Any fiscal impact will be reported by that office.

Include:
Catalog
Critical background
Reason for no impact

Example 2

Sections 3-10 implement changes to the Washington Wildlife and Recreation Program, a grant program available for state and local agencies for conservation and recreational lands and projects. There is no fiscal impact to WDFW, even though the Department is mentioned by name, because WDFW is not required to apply for these grants.

II. Assumptions

Give any information necessary to calculate a cost. Think of it like an equation. What variables are necessary for estimating the total cost and how did you estimate those variables?

Example 1

10 stakeholder workgroup meetings required @ 6 hours each (5/FY). Conducted in state-owned facilities w/o facility cost.

Example 2

Bills in previous sessions have proposed the same audit, SB 5380 in 2015 and SB 6193 in 2014. Based on the State Auditor's estimates in those fiscal notes, WDFW assumes costs of \$8,900 per audit (object E).

*Include:
Variables
Information source for each variable*

Example 3

From Lead Agency (PARKS):

- 1) WDFW sells 41.39% (250,000/604,000) of Discover Passes annually.
- 2) This bill would result in an annual sales revenue loss of \$1,804,200 from Fund 237 (RAPA).
 - a. DFW sales revenue loss (8% of total) is \$144,336
- 3) Annual loss of Discover Pass infraction revenue will be \$1,044,600 (90% of infraction revenue)
 - a. DFW (8%) is \$83,600
- 4) Breakdown of the revenue loss distribution assumptions for delayed-compliance are as follows:
 - a. 1st Year (FY 2018) - 10% of the annual Discover Pass revenue loss plus 90% of infraction revenue.
 - b. 2nd Year (FY2019) - 50% of the annual Discover Pass revenue loss plus 90% of infraction revenue.
 - c. Subsequent years - 100% of the annual Discover Pass revenue loss plus 90% of infraction revenue.

III. Costs

Turn the assumptions into a step by step narrative that gives an explanation of what the bill instructs WDFW to do and how much those actions will cost.

Example 1

Hydraulic Project Approval actions, species listing status actions, and management plans fall under this bill's definition of significant agency actions, and WDFW would be prohibited from taking them. However, because other statutes require that WDFW perform these tasks, this fiscal note assumes that the science would need to be done, and that WDFW would need to conduct it.

*Include:
All steps/calculations to get from the variables to the totals in the table
Critical background*

Thus, WDFW needs to support the relevant agency actions internally through development of a science program specifically designed to address these needs.

Example 2

Based on lead agency assumptions, the frequency of the Council's meetings is anticipated to remain the same if the end date is extended.

STAFF COSTS:

Answer who, when, and why (and the Goods & Services standard language at the end).

Example 1

Section 1(6) will require 0.1 FTE Natural Resource Scientist 4 to draft language and present proposed rules for public comment and Commission review for adoption. The rule-making process will occur during the first fiscal year, therefore salaries and benefits will total \$10,300 in FY 2016 only.

Goods and services, object E, include \$5,400 per FTE, per year, for WDFW standard costs, which cover an average employee's supplies, communications, training, and subscription costs per year, as well as central agency costs.

*Include:
FTE amount
Job classification
To do what
In what time frame
Salaries and benefits total
One-time or ongoing*

An infrastructure and program support rate of 32.46 percent is included in Object T, and is calculated based on WDFW's federally approved indirect rate. Administrative FTEs are proportional to the infrastructure and program support rate.

Example 2

The Department's Wildlife Program will need to hire the following:

- 2.0 FTE Fish and Wildlife Research Scientist 1, one each for eastern and western Washington;
- 1.0 FTE Fish and Wildlife Biologist (FWB)1, two staff for six months each, to collect data on determining ecological requirements, status and trends of species of greatest conservation need that are lacking sufficient peer-reviewed science to determine their conservation status;
- 2.0 FTE FWB 3, one in the Wildlife Diversity Division and one in the Game Division, dedicated to providing technical support in keeping track of the published literature to incorporate into significant agency actions defined by the bill, namely species recovery and management plans, species status reports and listing recommendations, and species/habitat management recommendations.

Salaries and benefits for these five staff will total \$437,100 in FY 2017 and ongoing. Goods and services, object E, include \$5,400 per FTE, per year, for WDFW standard costs, which cover an average employee's supplies, communications, training, and subscription costs per year, as well as central agency costs.

An infrastructure and program support rate of 32.46 percent is included in Object T, and is calculated based on WDFW's federally approved indirect rate. Administrative FTEs are proportional to the infrastructure and program support rate.

OBJECT E & RULEMAKING:

Example 1

Standard rulemaking costs of \$5,000 during FY 2017 appear in object E and include: a public hearing for \$2,500; rule adoption for \$1,500; and Assistant Attorney General time to review the draft rules prior to adoption at an estimated cost of \$1,000.

Include:

Item description

Any assumptions

of items

Cost per item

Total cost

Time frame

Example 2

Section 2(2): WDFW assumes that if any specific materials are developed for hunter education classes, the Department of Health or UW School of Social Work will print and provided them at no cost to the Department. WDFW currently certifies approximately 15,000 hunter education students each year. The cost to ship 15,000 sets of materials to WDFW’s 200 instructor teams is estimated to be \$2,000 year (\$10 per set x 200), starting in FY 2017 and ongoing.

TRAVEL COSTS:

Example

The Natural Resource Scientist 4 position will travel in FY 2016-17 for public meetings and meetings with qualified regional aquaculture associations and for hatchery site visits. Motor pool sedan @ \$24/day (for 20 days) plus \$0.11/mile (for 500 miles) = \$535/month x 18 months = \$9,630. No lodging or per diem will be required.

SHOWING YOUR WORK:

Lay out your process for generating the fiscal impact so that the reader can see how you arrived at the final numbers that appear in the expenditures tables.

- Include:*
- Who will travel*
- Why*
- How often*
- How far*
- Rates for mileage, per diem, and/or lodging*
- Total by FY & ongoing or one-time*

Example

Operating Expenditures by Object

Object	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
A - Salaries	\$0	\$65,100	-\$65,100	-\$65,100	-\$65,100	-\$65,100
B - Benefits	\$0	-\$24,800	-\$24,800	-\$24,800	-\$24,800	-\$24,800
C - Contracts	\$0	\$0	\$0	\$0	\$0	\$0
E - Goods & Svcs	\$0	-\$5,400	-\$5,400	-\$5,400	-\$5,400	-\$5,400
G - Travel	\$0	\$0	\$0	\$0	\$0	\$0
J - Equipment	\$0	\$0	\$0	\$0	\$0	\$0
N-Grants/Pass-Th	\$0	\$0	\$0	\$0	\$0	\$0
P - Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
T - Intra-Ag Reimb	\$0	-\$30,900	-\$30,900	-\$30,900	-\$30,900	-\$30,900
Total	\$0	-\$126,200	-\$126,200	-\$126,200	-\$126,200	-\$126,200

The workload impact from a maximum of 100 HPA projects per year equates to 1.0 FTE Fish & Wildlife Biologist 3. Therefore, 100 fewer HPA projects per year will result in savings from salaries and benefits of \$89,900.

IV. Revenue

Just like the expenditures section, give a narrative of what in this bill will impact the revenue WDFW collects.

Example

State Parks, the lead agency for this fiscal note, estimates 10,400 new Discover Pass sales per year as a result of this bill. WDFW’s revenue is the 10% transaction fee applied to pass sales: 10,400 passes x \$30 fee x 10% = \$31,200 per year, starting in FY 2018.

SHOWING YOUR WORK

Show your calculations so that the reader can track how you arrived at the final numbers that appear in the revenue table.

Include:
All steps/calculations to get from the variables to the revenue in the table
Critical background

Example

A) Revenue Detail

Fund	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
WLS		66,110	66,110	66,110	66,110	66,110

Section 2: WDFW anticipates that of the estimated 5,000 current prospectors, approximately 800 residents and 200 nonresidents would participate annually in motorized mineral prospecting and be required to purchase the new license. Revenue estimates assume no participation from disabled veterans or seniors in this type of license activity, nor licenses with special endorsements.

Current resident combination licenses cost \$47.50 each, and nonresident cost \$110.50 each. \$47.50 x 800 residents = \$38,000. \$110.50 x 200 nonresidents = \$22,100. \$38,000 + \$22,100 = \$60,100 new license revenue.

Because these licenses will be sold via WILD, the department’s online automated licensing system, a 10% transaction fee is incurred to cover costs of maintaining the system. \$60,100 x 10% = \$6,010.

Total expected revenue from motorized mineral prospecting is \$60,100 new license revenue + \$6,010 transaction fee = \$66,110 each fiscal year starting on or near July 1, 2016.

Other Key Concepts

UNBIASED (HOW A FISCAL NOTE IS DIFFERENT FROM A BILL ANALYSIS)

Example 1

Fiscal Note (objective)

Section 1 extends the expiration date of the Aquamarine Resources Advisory Council to June 30, 2022.

Bill Analysis (biased)

This bill continues the Aquamarine Resources Advisory Council another 6 years presumably to see if findings from the first five years will hold true for the next five, which we support.

Avoid:
Value judgments
Speculation of intent or motives
Opinions about the bill
Potential costs more than once removed from what the bill directs

Example 2

Fiscal Note (objective)

If WDFW is identified as a 'certifying agency', there would be significant ongoing fiscal impact of over \$50,000 per year. However, while WDFW Enforcement has general law enforcement authority, its primary focus is fish and wildlife welfare as opposed to human welfare, which is the focus of this bill. Therefore, WDFW assumes that it will not be a 'certifying agency' and will have no fiscal impact.

Bill Analysis (biased)

WDFW Police will not be affected by this bill. The technical write-up of the bill may include WDFW Police as a "Certifying Agency", but the spirit of the bill does not include WDFW because it identifies types of crimes which fall outside the WDFW mandate and area of expertise. Our inclusion was probably a bill drafting error.

NOT THE LEAD AGENCY: REQUESTING ASSUMPTIONS

When you are NOT the lead agency or program, and you see that assumptions that the lead makes will determine your calculations, reach out and ask – they often need the prompt. You can email Budget Central or a program/agency contact, if you have one.

Example

Section 3 of HB 3333 directs DOL to lead a workgroup for in FY 2015. Please let me know how many meetings there will be, where they will occur, if travel is necessary

or we can call-in, and what sort of involvement you envision each of the supporting agencies will have. I need to make sure that WDFW's fiscal note aligns with yours.

LEAD AGENCY: SHARING ASSUMPTIONS

When you ARE the lead agency or program, and you see that other agencies will have workload that depends on your assumptions, you must share those with the Budget Office as soon as possible. It is not enough to tell your contacts what your assumptions are; we in the Budget Office have to enter them into the official fiscal note system.

Example 1

Section 2 of SB 6666 directs WDFW to work with ECY, DOT, and WSP to develop an interim plan by December 1, 2010, involving outreach to each county in the state. 4 meetings in the Olympia area, 3 hours each. WDFW assumes that an average of 180 people will participate in each county, and the four agencies will be present at the county meetings and take equal number of participant interviews, estimated at 20 minutes each. 90 interviews will require a full work week of 2 staff per agency in each county seat.

Example 2

No fiscal impact: DOL is already asking customers about Discover Pass when they renew on-line and likely in many field offices. DOL will communicate to agents and subagents through existing channels to encourage the asking of customers about the Discover Pass.

*Include:
Relevant section and activity
Who is involved
What information they will need to estimate their costs*

INCLUDE COMPONENT DETAILS IN THE FISCAL WORKSHEET

Please note details in the FW, column J. This is an easy step to skip if you are feeling rushed, but it is incredibly important to do it. The fiscal note you are currently working on will probably come back in some form in the future. To save yourself and anyone else who works on it a lot of trouble, include notes so that anyone can recalculate your work. Also, this allows FN reviewers to see your thinking and not have to spend precious time pestering you with questions.

6	Medication Disposal Kits	\$525	\$525	\$525	\$525	\$525	\$525	\$1,050	\$1,050	Medical Disposal Kits: \$7 each. 12 officers in urban county three
7							\$0	\$0	\$0	in rural, each officer will use five kits per year, supplies will cost
8							\$0	\$0	\$0	\$7 x 15 x 5 = \$525 per year.
16	Object G - Travel: Requires direct entry.									
17	Travel Calculator	\$10,080	\$10,080	\$10,080	\$10,080	\$10,080	\$10,080	\$20,160	\$20,160	\$0.35/mi X 600 miles/mo/vehicle X 4 vehicles x 12 mo
18	Per Diem - follow this link to OFM	\$0	\$33,920	\$33,920	\$33,920	\$33,920	\$33,920	\$67,840	\$67,840	(56 per diem + 156 lodging)* 8 FTEs* 20 days/year
19	Motor Pool Fleet Vehicle Short-Term	\$0	\$12,816	\$12,816	\$12,816	\$12,816	\$12,816	\$25,632	\$25,632	small SUV 4X4 @267/mo X 12 mo X 4 vehicles

DOUBLE CHECK THAT ALL NUMBERS MATCH

Be sure to cross-check both dollar and FTE numbers in 3 places: template tables, template narrative, and the fiscal worksheet at the bottom of the Rollup tab, blue font totals by object.

Example

A) Expenditure Detail

FTEs – Copy from your fiscal worksheet, starting at row 1.

Job Classification	Annual Salary	FTEs	
		FY 2016	F
Environmental Planner 5	\$75,456	3	
Environmental Engineer 5	\$91,956	1	
Fish & Wildlife Biologist 4	\$68,412	1	

Check both \$\$ and FTE in:

FN tables

FN narrative

Fiscal worksheet

Operating Expenditures by Object – Copy fiscal cells in the table below (same number of cells that you copy table before pasting, or it won't work).

Object	FY 2016	FY 2017
A - Salaries	\$385,400	
B - Benefits	\$135,900	
C - Contracts	\$0	
E - Goods & Svcs	\$186,000	
G - Travel	\$3,700	
J - Equipment	\$0	
N-Grants/Pass-Th	\$0	
P - Debt Service	\$0	

B) Expenditure Narrative

Section 3: WDFW anticipates needing 5.0 FTE in FY 2016 to aggressively implement an integrated strategy for flood damage reduction and aquatic species restoration.

3.0 FTE Environmental Planner 5 will serve as ...

1.0 FTE Fish and Wildlife Biologist 4 and 1.0 FTE Environmental Engineer 5 will serve the Office in up-front review and ...

Salaries and benefits for all staff total \$521,300 annually. Travel costs will total \$3,700, \$700 for the board meetings per lead agency assumptions and \$3,000 for the strategy's implementation.

Goods and services, object E, include \$5,000 per FTE, per year, for WDFW standard costs, which cover ...

	FY 16	FY
144 A - Salaries	\$385,400	
145 B - Benefits	\$135,900	
146 C - Personal Service Contracts	\$0	
147 E - Goods & Services	\$186,000	
148 G - Travel	\$3,700	
149 J - Equipment	\$0	
150 N - Grants & Pass-Through	\$0	
151 P - Debt Service	\$0	
152 Grand Total by Fiscal Year	\$711,000	

Represented:	Salary	FTEs
12 ENVIRONMENTAL PLANNER 5	\$75,456	3.00
13 ENVIRONMENTAL ENGINEER 5	\$91,956	1.00
14 FISH & WILDLIFE BIOLOGIST 4	\$68,412	1.00