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**Policy Number:** 101.100  
**Title:** Fiscal Notes  
**Effective Date:** 1/7/20

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**PURPOSE:** To ensure prompt and accurate preparation of fiscal notes requested by the legislative budget office for members of the legislature.

**APPLICABILITY:** Department-wide

**DEFINITIONS:**

Fiscal note – an estimate of the cost, staff and bed impact of proposed legislation, including any statutory provisions affected and long-range implications.

Fiscal note coordinator (FNC) – a staff member assigned responsibility for coordinating the agency’s fiscal note responses.

Manager – unit manager, warden, division head or designee.

**PROCEDURES:**

- A. The fiscal note coordinator (FNC) and/or designated staff attend the fiscal note training scheduled annually by legislative budget office (LBO), as necessary.
- B. The FNC monitors the automated fiscal note tracking system (FNTS) for fiscal note requests.
  - 1. The FNC distributes the requests to designated managers for review and/or draft responses, and copies the department’s chief financial officer (CFO).
  - 2. The FNC informs the managers and the CFO of the response deadlines and tracks the responses.
- C. The FNC forwards any draft responses to the CFO for completion of the agency’s response.
- D. The CFO consults with budget managers, staff from the LBO, staff from the Minnesota Management and Budget (MMB) agency, staff from other agencies that were assigned the fiscal note, and/or legislative fiscal staff as necessary.
- E. The CFO completes the fiscal note, enters it into the FNTS, marks the fiscal note “Preliminary” in the FNTS, and notifies the FNC.
- F. The FNC routes the completed fiscal note to the deputy commissioners and the assistant commissioner of operations support for review and signature approval.
- G. After all approvals are obtained, the FNC signs off on the fiscal note in the FNTS and retains a hard copy along with the corresponding signature approvals.

**INTERNAL CONTROLS:**

- A. The DOC’s completed fiscal note responses are entered into, and signed off in, the state’s FNTS.

B. The FNC retains a hard copy of each completed response, and the corresponding signature approvals.

**ACA STANDARDS:** 2-CO-1B-03

**REFERENCES:** Minn. Stat. §§ [3.98, subd. 1-4](#); [241.01](#)  
[Legislative Budget Office procedures](#)

**REPLACES:** Policy 101.100, "Fiscal Notes," 3/1/16.  
All facility policies, memos, or other communications whether verbal, written, or transmitted by electronic means regarding this topic.

**ATTACHMENTS:** None

**APPROVALS:**

Deputy Commissioner, Community Services

Deputy Commissioner, Facility Services

Assistant Commissioner, Operations Support

Assistant Commissioner, Facility Services