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| **PLEASE COMPLETE ALL SHADED AREAS IN THE WORKSHEET. IF YOU HAVE ANY QUESTIONS, PLEASE REFER TO THE LBA GUIDELINES FOR FISCAL NOTE WORKSHEETS OR CONTACT OUR OFFICE (271-3161).** |

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| --- | --- | --- | --- | --- |
| **Agency Name:** | [Agency Name]  |  | **Date of LBA Request** |  XX/XX/XXXX |
| **LSR #:** | [24-XXXX.X] |  | **Date Due to LBA** |  XX/XX/XXXX |
| **Bill #:** | [Bill #] |  | **Date Sent to LBA** |  XX/XX/XXXX |
| **Amendment #(s):** | [Amendment #(s)] |  | **Corrected Worksheet?** | [Yes/No] |

1. **Fiscal Impact Summary**

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| **- INSTRUCTIONS -*** Specify the total impact on revenues and expenditures for each level of government and fund(s) impacted.
* Only the *incremental change* from the current law or budget should be included.
* If there is no fiscal impact, enter a zero (“$0”). If the fiscal impact cannot be estimated, enter “Indeterminable” (with a range) and indicate if the impact may increase or decrease revenues or expenditures. Decreases should be presented within parenthesis.
* The amounts in the table below should correspond with the calculations in Section C of this worksheet.
* If there is a fiscal impact after FY 2027, please include in Section C.
* Provide fund for revenue impacts and/or source of funds for estimated expenditures (i.e., general fund, highway fund, name of restricted dedicated fund, etc.). **If source of funds is not identified the fiscal note may be returned to the agency for completion.**
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| --- | --- | --- | --- | --- |
|  | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| State Revenues | $ | $ | $ | $ |
| *Revenue Fund(s)* | *Fund* | *Fund* | *Fund* | *Fund* |
| State Expenditures | $ | $ | $ | $ |
| *Source(s) of Funds* | *Source* | *Source* | *Source* | *Source* |

|  |  |  |  |
| --- | --- | --- | --- |
| ***State Impact Questions*** | ***Yes*** | ***No*** | ***N/A*** |
| *1. Does this bill provide sufficient funding to cover all estimated agency expenditures that are directly related to this bill?* | *-* | *-* | *-* |
| *2. Can the agency’s operating budget absorb estimated expenditures directly related to this bill that exceed funding provided (if any)?**Please explain the impact in Section C (i.e., changes contained in bill can’t be implemented timely or in-full (or in-part), resources will be reallocated causing other work not to be completed, amounts lapsed may be affected, etc.).* | *-* | *-* | *-* |
| *3. Does this bill provide authorization for new positions?* | *-* | *-* | *-* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
| County Revenues | $ | $ | $ | $ |
| County Expenditures | $ | $ | $ | $ |
|  |  |  |  |  |
| Local Revenues | $ | $ | $ | $ |
| Local Expenditures | $ | $ | $ | $ |

1. **Assumptions**

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| **- INSTRUCTIONS -*** Clearly explain your understanding of the proposed legislation, how it would be implemented, and any other important cost-related assumptions.
* Assumptions should be clear and not chosen to influence one’s opinion of the proposed legislation.
* Assumptions used should relate directly to your agency’s estimate of the fiscal impact on the revenues, expenditures, or fiscal liability of the state, or a city, town, or county.
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**[STATE ASSUMPTIONS HERE]**

1. **Calculations, Methodology, and Agency Budget Implications**

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| **- INSTRUCTIONS -*** Using the assumptions provided in Section B, calculate the estimated fiscal impact of the proposed legislation.
* Calculations should be detailed with the methodology clearly stated.
* If calculating position costs, please use and attach the appropriate position cost calculator worksheet found here: <http://gencourt.state.nh.us/lba/> include account units and class codes.
* If the fiscal impact is zero ($0) or indeterminable, please explain why**. If indeterminable, please provide an estimated range of the impact otherwise the impact will be listed as “not provided by the agency”.** The purpose of the range is to provide readers with the potential magnitude of any fiscal impact.
* The calculations for FY 2024 through FY 2027 should agree with summary table in Section A. Please also include information on fiscal impacts estimated outside of this period in this section.
* Please indicate if the fiscal impact is less than $10,000 per fiscal year (RSA 14:44, II, allows for the fiscal note to simply state bill has an impact of less than $10,000).
* Please provide further information relative to the state impact questions in Section A, if applicable.
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**[STATE CALCULATIONS, METHODOLOGY, AND AGENCY BUDGET IMPLCATIONS HERE]**

1. **Technical or Mechanical Defects**

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| **- INSTRUCTIONS -*** Identify any conflicts between this bill and current law, either state or federal, and identify possible technical errors. This information is provided to the Office of Legislative Services where it is evaluated and may be discussed with the bill’s sponsor.
* If no technical or mechanical defects are identified, please state “None Identified” below.
* Do not comment on the merits of the legislation.
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**[STATE TECHNICAL OR MECHANICAL DEFECTS HERE]**

1. **Fiscal Note Worksheet Contact Information**

 **[Prepared by ]**

**[Title]**

**[Approved by]**

**[Title]**

 **[Phone Number]**

**[E-Mail Address]**